

**Items at issue:** *Textile materials described as items 1, 2 and 3*

**Possible classification:** As fabrics classifiable under heading 54.07 or as made up articles under heading 63.07

**Description of goods:**

Item 1: Polyester fabrics with unstitched edges, presented in rolls of indeterminate length



Item 2: Polyester fabrics with scalloping edge along one of the longitudinal side, presented in rolls of indeterminate length



Item 3: 100% Polyester fabrics with one of the edges hemmed, presented in rolls of indeterminate length



**Matters under consideration:**

- Heading 54.07: “Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.”
- Heading 63.07: “Other made up articles, including dress patterns.”

Note 7 to Section XI of the WCO Explanatory Notes:

- a) *Cut otherwise than into squares or rectangles;*
- b) *Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;*

**Basis of ruling:**

Item 1: As presented, the product is of rectangular shape of an indeterminate length, with no hemmed or rolled edges. According to Note 7 (a) and (b) to Section XI of the WCO Explanatory Notes, made up articles includes those which have been “*cut otherwise than into squares or rectangles*” or those with “*hemmed or with rolled edges, or with a knotted fringe at any of the edges*”. The good at issue does not satisfy any of the conditions mentioned above and thus is classifiable under heading 54.07 by application of GIR 1.

Item 2: Item 2 is a polyester fabric of an indeterminate length and with one scalloped edge. Having a scalloped edge, item 1 satisfies Note 7(a) to Section XI, which states “*cut otherwise than into squares or rectangular*” and is therefore classifiable as made up articles under heading 63.07 by application of GIR 1 and Note 7(a) to Section XI.

Item 3: Item 3 is a polyester fabric of indeterminate length with one hemmed edge. According to Note 7 to Section XI, made up articles includes those with “*Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means*”. The product at issue has one edge which has been worked by hemming rather than by using simple needlework techniques aiming at preventing the fabric from unravelling. Thus, Item 3 is classifiable as made up article under heading 63.07 by application of GIR 1 and Note 7(b) to Section XI.