

In this detailed guide you can find definitions of common garments, clearly explained. While it may seem complex at first glance, you should check the attributes of the garments to ensure that they are being correctly classified. Often a small feature or point of difference will mean classifying your garments in a different classification code than you may otherwise assume.

Classifying garments for the upper parts of the body	1
Classifying garments for the lower parts of the body	5
Classifying dresses	5
Classifying suits and ensembles	6
Classifying clothing accessories	7
Classifying specialist clothing	7

Classifying garments for the upper parts of the body

Blouses and shirt-blouses

Shirts and **shirt blouses** are classified under heading codes 6106 (if knitted or crocheted) or 6206. They are defined as garments:

- designed to cover the upper part of the body
- with a full or partial opening from the neckline
- with sleeves
- generally with a collar
- with or without pockets
- with no pockets below the waist

The opening is generally situated at the front in a similar way to men's or boys' shirts - however, the opening closes or overlaps right over left. Shirts and shirt blouses of these headings may have an opening with edges that do not overlap.

To be classified under heading code 6106, knitted or crocheted **blouses** must be:

- women's or girls' lightweight garments
- intended to cover the upper part of the body
- of fancy design and usually of a loose-fitting cut
- with or without a collar
- with or without sleeves
- with any type of neckline or at least shoulder straps
- with buttons or other means of fastening, unless very low cut (low cut is defined as having a neckline that falls below an imaginary straight line drawn between the armpits)
- with or without decorative trimmings such as ties, jabots, cravats, lace or embroidery

The majority of the above also apply to blouses of 6206. However, they do not have to have an opening at the neckline.

These headings do not cover garments with pockets below the waist or with a ribbed waistband or other means of tightening at the bottom of the garment.

If the garments have pockets below the waist, they could be classified under cardigans of heading code 6110 when knitted or crocheted, or jackets of heading code 6104 or 6204 as appropriate.

If the garments have a ribbed waistband or other means of tightening at the bottom of the garment, or have an average of less than ten stitches per linear centimetre, they could be classified under heading codes 6102 or 6110 if knitted or crocheted, or as wind jackets under 6202 if not knitted or crocheted.

Jackets and blazers

To be correctly classified as a jacket or blazer under heading codes 6103, 6104, 6203 or 6204, the outer shell - excluding sleeves and facings or collar - can comprise three or more panels (of which two are at the front) sewn together lengthwise. Remember however, that anoraks, windcheaters, ski jackets and similar garments are classified elsewhere under their dedicated headings.

Jerseys and pullovers

Jerseys and **pullovers** are classified under heading code 6110 if they are:

- knitted or crocheted garments intended to cover the upper part of the body
- with or without sleeves
- with any type of neckline
- with or without a collar
- with or without pockets
- generally having welts or ribbing (or other forms of tightening) at the bottom, around the opening, the sleeve-ends or armholes

They can be made of any type of knitted or crocheted material, including light or fine-knit fabrics, of any textile fibre. They may have any form of decoration, including lace or embroidery.

This heading also includes:

- garments pulled over the head, such as a sweatshirt, having neither an opening at the neckline nor a fastening system
- garments pulled over the head that have a partial opening at the neckline that is closed by buttons or other means of fastening
- waistcoats and cardigans that have a full length opening at the front
- garments made from lightweight material similar to the type used for T-shirts or similar goods that have a method of tightening at the bottom, such as a drawstring or ribbed waistband

The heading does not include:

- women's or girls' blouses
- anoraks, windcheaters, wind jackets and similar articles
- garments that are similar to pullovers but longer, which are generally classified as dresses

Remember that lightweight fine knit roll, polo- or turtle-necked jumpers and pullovers have their own subheading codes - 6110 20 10 and 6110 30 10.

Fine knit means at least 12 stitches per centimetre in both directions. These garments are usually knitted in single jersey. They are lightweight and must be close fitting.

Overcoats, parkas, anoraks, windcheaters, wind jackets and similar articles

These are classified under heading codes 6101, 6102, 6201 or 6202. This heading excludes garments made from fabrics such as felt or non-wovens - these are classified under heading code 6210.

If they are made from knitted or crocheted fabrics that have a visible non-cellular coating on one surface they are classified under heading code 6113. If they are made from a woven fabric with a visible non-cellular coating on one surface they are classified under heading code 6210.

Parkas are defined as loose fitting outer garments designed to provide protection from cold, wind and rain that:

- have long sleeves
- vary in length from mid-thigh to knee
- are made from non-lightweight, close-woven fabrics
- have a hood
- feature a complete opening at the front fastened by a zip, studs or Velcro
- have a lining, which is normally quilted or of simulated fur
- have a drawstring or other tightening facility (other than a belt) at the waist
- feature outer pockets

Anoraks are similar, but only range in length from well below waist length to a maximum of mid-thigh. They must have:

- a hood
- a complete opening at the front fastened by a zip, press studs or Velcro, often covered by a protective flap
- a lining, which may be quilted or padded
- long sleeves

In addition, anoraks usually have at least one of the following:

- a tightening mechanism such as a drawstring at the waist and/or at the bottom of the garment
- sleeve-ends that are close fitting, elasticated or tightened in some other way
- a collar
- pockets

In relation to anoraks, the term 'and similar articles' includes garments that have the features of an anorak except for either a hood or a lining.

Windcheaters are garments that are designed to afford some protection from the weather and extend to the hips or just below. Made from close-woven fabric, they do not have a hood but do have:

- long sleeves
- a complete opening at the front fastened by a zip
- a lining that is not quilted or padded
- a collar
- a means of tightening at the lower part of the garment, normally at the bottom

Wind jackets are commonly referred to as blousons. Usually a full, loose fitting cut and extending to the waist or just below, they have long sleeves that extend below the bottom of the garment. They can be, but are not necessarily, weather protective. They feature:

- a close fitting neckline, with or without a collar
- a complete or partial opening at the front with any form of fastening
- sleeve ends, normally close fitting, elasticated or tightened
- tightening at the bottom of the garment

Wind jackets can also have outer pockets, a lining or hood.

In relation to wind jackets, the term 'and similar articles' includes garments that have the above features except for one of the following:

- no close fitting necklines
- no opening at the front with a close-fitting or other neckline
- an opening at the front with no means of fastening

Car coats are loose fitting outer garments with long sleeves and are worn over all other clothing for protection against the weather. They have a more formal appearance than parkas and are generally made from non-lightweight fabrics such as tweed or loden cloth. Car coats can vary in length from below the crotch to mid-thigh and can be single or double breasted.

Car coats generally have:

- a complete opening at the front that can be fastened with buttons, press studs and/or a zip
- a lining which may be detachable, padded or quilted
- a centre back vent or side vents

Pockets or collars can be featured on car coats but they don't have hoods or a means of tightening at the waist and/or bottom of the garment, although they may have a belt.

The expression 'and similar', as far as car coats are concerned, includes garments, which have the same characteristics as car coats but have a hood.

Overcoats, capes, cloaks and similar articles

Overcoats and similar articles cover the body to at least the mid-thigh. They must meet minimum standard sizes for men and women, measured from the collar seam at the nape (seventh vertebrae) to the bottom edge with the garment laid flat.

	Men	Women
Small	86 centimetres	84 centimetres
Medium	90 centimetres	86 centimetres
Large	92 centimetres	87 centimetres

Shirts for men or boys

To be classified as a male shirt, the garment must be left over right fastening in front or a left over right flap and have long or short sleeves.

Remember that garments with a right over left fastening or a flap are usually classified as women's garments.

Shirts are classified under heading codes 6105 if of knitted or crocheted fabric or 6205 if not of knitted or crocheted fabric. Shirts made of non-lightweight material are also included under these headings.

If the shirt features belt loops and belts, the essential characteristics of the garments and how they are intended to be worn need to be taken into consideration and they could, in some cases, instead be classified under jackets in 6103 or 6203 or knitted cardigans in 6110.

If the garment has pockets below the waist, it could be classified under jackets or cardigans accordingly. If they have a ribbed waistband or other means of tightening at the bottom of the garment or have an average of less than ten stitches per linear centimetre, heading codes 6101, 6201 or 6110 should be used as appropriate.

If the garment does not have sleeves, it could be classified under 6109, 6110, 6114 or 6211 as appropriate.

T-shirts, singlets and vests

A T-shirt is defined as:

- a lightweight knitted or crocheted garment
- of a vest type
- of cotton or man-made fibre
- not napped, nor of pile or terry fabric
- with or without pockets
- with long or short close fitting sleeves
- without buttons or fastenings
- without collar
- without opening in the neckline

They can be of one or more colours and have decoration in the form of advertising, pictures or inscriptions of words created through printing, knitting or other similar processes. However, the decoration must not be lace. The bottom of the garment is usually hemmed and never has any means of tightening or ribbed waistband.

In classification terms, there is no distinction between men's and women's T-shirts - all are classified under heading code 6109. This heading also covers other forms of singlets and vests, but it does not cover men's or boys' shirts (heading code 6105), women's or girls' blouses (heading code 6106) or garments with hoods.

Singlets and vests include such garments even if they are:

- of a fancy design
- worn next to the body
- without a collar
- with or without sleeves (including those with shoulder straps)

However, if the garment has a partial front opening at the neckline - fastened, overlapping or unfastened - it is excluded from this heading and usually classified under heading codes 6105 or 6106. If it's a man's sleeveless garment, it may be classified under heading code 6114. Any ribbed waistband, drawstring or other means of tightening at the bottom will also mean exclusion from this heading.

Long garments that extend significantly below the waist and do not need another garment to be worn on the lower part of the body must be classified as dresses. There are specific lengths that must be considered when making this choice

Classifying garments for the lower parts of the body

Skirts and divided skirts

Skirts and divided skirts are garments designed to cover the lower part of the body, normally starting at the waist and can extend to the ankles or below and are worn in combination with an upper garment. They are classified under heading codes 6104 and 6204.

Where skirts also feature braces, they are still usually classified as skirts. If the garments also feature bibs at the front and/or back, they are still classified as skirts provided they cannot be worn without the addition of an upper garment. If they can be worn on their own they are classified as dresses.

Divided skirts are skirts that, while covering the legs separately, still hang as a skirt and have a cut and width that is clearly different from shorts or trousers.

Sarongs

Where a sarong has a shaped tie fastening, it should be classified as a skirt under heading codes 6104 or 6204, as appropriate. If it's a square of fabric which has been further worked, such as with hemmed or rolled edges, it should be classified as a scarf or shawl. If it has unfinished edges, it should be classified as a fabric.

Trousers, dungarees and shorts

Trousers, dungarees and shorts are classified under heading codes 6103, 6104, 6203 or 6204 as appropriate.

Trousers are defined as garments that:

- cover each leg separately
- cover the knees and usually reach down to or below the ankles

If a garment features braces, it is still classified as trousers if that remains the garment's essential character. However, woven working trousers, other than those of wool or fine animal hair, can be regarded as industrial and occupational clothing if they meet the appropriate criteria.

Bib and Brace overalls (also known as dungarees) may or may not cover the knee and may also be classified as industrial and occupational clothing if they meet the criteria.

Shorts are garments that have all the other features as trousers but don't cover the knee. Shorts are classified within the same group as trousers, but never classified as trousers. Additionally, they are never classified as industrial or occupational clothing.

Classifying dresses

Dresses are defined as garments that are intended to cover the whole body, starting from the shoulders, and can extend to the ankles or below. To be classified as a dress, the garment must be capable of being worn without any other garments other than underwear. They are classified under heading codes 6104 and 6204 as appropriate.

Where the upper part comprises braces with bibs on the front or back, they are classified as dresses only if they can be worn without any other garments other than underwear. If not, they should be classified as skirts.

Items that you may consider classifying elsewhere, such as T-shirts, blouses or pullovers that are long and extend well below the waist may need to be classified as dresses if they exceed specific lengths. These lengths are:

Size	Chest	Maximum length
S	91.5-96.5 centimetres	80 centimetres
M	96.6-101.5 centimetres	80 centimetres
L	101.6-111.5 centimetres	81 centimetres
XL	111.6-117.75 centimetres	82 centimetres
XXL	111.76-127 centimetres	83 centimetres

The maximum length measurement is taken from the highest point on the shoulder seam to the bottom of the hem.

Classifying suits and ensembles

A suit is defined as a set of garments comprising two or three pieces with their outer surfaces made up of identical fabrics. The component parts can be:

- A suit coat and jacket with an outer shell that consists of four or more panels (excluding the sleeves), designed to cover the upper part of the body. A tailored waistcoat can also be included if the front is made from the same fabric as the outer surface of the other components of the set and the back is made of the lining of the suit coat or jacket.
- A garment designed to cover the lower part of the body, such as trousers, breeches or shorts (but not swimwear), a skirt or divided skirt with neither braces nor bibs.

If more than one component is designed to cover the lower part of the body (such as a divided skirt and trousers), trousers for men and skirts for women will be considered part of the suit, while the remaining items must be classified individually.

Where a suit or ensemble to be classified under heading codes 6103, 6104, 6203 or 6204 features trimmings or decorations not found on all components, the items will remain classified as suits or ensembles provided the trimmings or decorations are of minor importance and only found on a small number of places on the garments, such as on collars and sleeve ends or on lapels and pockets.

The following are always classified as suits, regardless of whether they meet the above conditions:

- morning dress - comprising a plain jacket (cutaway) with rounded tails hanging well down at the back with striped trousers
- evening dress - generally made of black fabric, the jacket of which is shorter at the front, does not close and has narrow skirts cut in at the hips and hanging down behind
- dinner jacket suits - where the jacket is similar in style to an ordinary jacket but has shiny silk or imitation silk lapels

Specific issues with ensembles

To be classified as an ensemble, the components must be made up entirely in a single identical fabric. The fabric used can be unbleached, dyed, of yarns of different colours or printed. Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

Additionally if sewn-on ribbing of a different fabric is present on any of the components, the set is excluded from classification as an ensemble.

The packaging can take various forms and each component can be in its own packaging, but when presented to Customs, the ensemble must be presented as a single unit in a form ready for retail sale. Retail packaging includes plain poly bags, labelled retail poly bags or boxes containing one ensemble. Using adhesive tape to bind two poly bags together does not qualify.

In most cases, an ensemble must only contain one item that covers the upper half of the body. A garment that covers both the upper and lower parts of the body, such as one which falls from the shoulders down to below mid-thigh, cannot form part of an ensemble. However, there are specific exceptions where ensembles include two upper garments, one of which is a pullover that presented together form a twinset. A lower garment must also be included. Waistcoats may form a second upper garment of an ensemble classified under Chapter 61 and Chapter 62. However, garments classified under heading codes 6107, 6108, 6109, 6207 and 6208 cannot be part of an ensemble.

Classifying clothing accessories

Ear muffs

Ear muffs are not regarded as apparel and are classified along with other made up clothing accessories under heading codes 6117 and 6217.

Gloves, mittens and mitts

Gloves made from a combination of textile fabrics are usually classified according to the fabric that appears on the palm side (including the finger fronts and the parts between the fingers) under heading codes 6116 or 6216 as appropriate. If the whole of the front side is not one single fabric, it should be classified according to its predominant material over the whole of the glove. Some sports gloves are an exception. If their essential character is defined by a material on a different part (for example, a goalkeeper's gloves used for ice hockey where the fabric on the back protects the hand) they should be classified under that material.

Some other gloves are classified elsewhere:

- gloves lined with fur skin, artificial fur or with fur skin or artificial fur on the outside other than as trimming are classified under heading codes 4303 or 4304
- gloves or mitts for babies are classified under heading codes 6111 or 6209
- friction gloves for massage or toilet use are classified under heading code 6302
- loofah friction gloves are classified under heading code 4602
- gloves, mittens and mitts made from paper, cellulose wadding or web of cellulose fibres are classified under heading code 4818

Legwarmers

These items that do not cover the feet are classified under heading code 6406.

Classifying specialist clothing

Nightwear

Men's or boys' pyjamas are classified under subheading codes 6107 21 00 to 6107 29 00, or 6207 21 00 to 6207 29 00 as appropriate.

Women's or girls' pyjamas are classified under subheading codes 6108 31 00 to 6108 39 00, or 6208 21 00 to 6208 29 00 as appropriate.

In general terms, to be classified as pyjamas the garments must be clearly identifiable as intended exclusively or mainly as nightwear.

Pyjamas comprise two garments - one for the upper part of the body, generally a jacket-type garment or pullover and another for the lower part of the body, usually trousers or shorts of a simple cut. The components must be of corresponding or compatible size and of matching cut, constituent fabric, colours, decorations and degree of finish to show clearly that they are designed to be worn together. They must be of a suitable fabric to wear at night, have a loose fitting cut and not have any potentially uncomfortable features such as large or bulky buttons nor excessive applied decorations.

Pyjama trousers when presented without an upper garment, and Chinese style satin pyjamas, cannot be classified as nightwear. Sets of knitted garments comprising a pair of shorts and a T-shirt-style upper are not classified as pyjamas. However, sets of garments known as 'baby dolls', comprising a very short nightdress and matching briefs, can be classified as pyjamas.

Nightdresses are defined as being:

- Between less than knee length to ankle length.
- Made from either light or heavy fabric. Garments made from light fabrics may be elaborately decorated with lace ribbons, piping, gathers, bows or embroidery. Those made from heavier fabrics are generally more simply styled but may be brushed and/or printed and have some decoration.

They cannot be classified as nightdresses if the garments have:

- linings
- fastening cords or ribbons with decorative attachments (for example, of metal) that would make them unsuitable for wearing in bed
- ribbons, laces or cords for tying at the back of the neck
- excessive elastication at the top of the garment or substantial gathering at the waist that would make it uncomfortable to wear in bed

Lightweight loose fitting long T-shirt style garments and those that have any features that would make them uncomfortable or unsuitable to wear in bed, whether they look like nightdresses or not, cannot be classified as such, even if they are decorated with night-time themes.

One-piece nightwear that covers both the upper and lower body and envelops each leg separately are covered later in the chapter - heading codes 6107 91 to 6107 99, or 6207 91 to 6207 99 for men's or boys', headings codes 6108 91 to 6108 99, or 6208 91 to 6208 99 for women's or girls'.

Industrial and occupational clothing

Industrial and occupational clothing - items worn solely or mainly to provide protection (physical or health) and made from tough or non-shrink fabric - is usually classified under Chapter 62.

Usually these types of clothing do not feature decoration, other than perhaps marks or indications of the intended purpose of the clothing. Usually made from cotton, synthetic or artificial fibres or a mixture of these textiles, they feature safety seams or double seams to increase their strength and are often fastened with press studs, zips, Velcro strips or crossed or knotted closure using laces or similar items.

Pockets are generally stitched on and slit pockets are usually made of the same fabric as the garment.

Only garments of a commercial size of 158 (having a body height of 158 centimetres) or more can be considered industrial or occupational garments. Uniforms and official garments (such as judges' gowns or church vestments) are not considered industrial or occupational garments.

Typical industrial occupational clothing, such as boiler suits or coveralls, is used by mechanics, factory workers, bricklayers, farmers, etc. It also includes aprons and dust coats for doctors, nurses, charwomen, hairdressers, bakers and butchers.

Babies' garments and clothing accessories

Babies' garments are classified under heading codes 6111 and 6209 as appropriate. They must be intended for infants of a body height not more than 86 centimetres (commercial size 86). This applies even if features such as the method of fastening would, for identical garments above commercial size 86, require classification as boys' or girls' garments.

Layette articles - garments clearly designed for newborn babies - should always be classified under these headings, regardless of their dimensions. For example, christening robes and gowns, capes, pixie suits or babies' booties without applied soles.

Under Commission Regulation (EC) No 651/2007, sleeping bags with sleeves or armholes designed for children or adults (ie over 86 centimetres) are excluded from 6111 or 6209 and classified under codes covering 'other garments' under 6114 or 6211 as appropriate.

There are specific and detailed measurements that define the maximum sizes of many garment types for them to fall into commercial size 86 centimetres.

Track suits are defined by the general appearance and nature of their fabric and the fact they are clearly meant to be worn exclusively or mainly for sporting activities. They are classified under heading codes 6112 or 6211 as appropriate. Bear in mind however that there are different criteria for knitted and woven track suits.

Track suits comprise two garments:

- A garment to cover the upper part of the body down to, or slightly below, the waist. This garment has long sleeves with ribbed or elasticised bands, zip fasteners or other tightening elements at the cuffs. Similar tightening elements, also including drawstrings, are usually found at the bottom of the garment. It may be with or without an opening or have a complete or partial opening at the front. When it has a complete opening at the front, the fastening system must be a zip, press studs or Velcro. However, when the opening is partial, it may in some circumstances be fastened with any type of buttons. It may be fitted with a hood, collar or pockets.
- A garment - a pair of trousers - which may be either close or loose fitting, with or without pockets, with an elasticated waistband, drawstring or other means of tightening at the waist. There must be no opening at the waist and therefore no buttons or other fastening systems. Trousers may be fitted with ribbed or elasticated bands, slide fasteners (zippers) or other tightening elements at the bottom of trouser legs which generally go to ankle level. They may or may not have foot straps.

Knitted tracksuits must not be lined, but the inner surface of the fabric may be raised (napped).

Woven tracksuits may be lined. Components of a tracksuit made up with an outer shell of a single identical fabric should be classified under one heading under heading code 6211. Sets of garments such as shell suits whose components are made up in separate fabrics - even if the only difference is colour - must be separately classified as upper and lower parts under heading code 6211.

Ski suits, defined as garments or sets of garments that, given their appearance and fabric, are clearly intended to be worn principally for cross country or alpine skiing, are classified under heading codes 6112 and 6211 as appropriate.

They comprise either:

- A ski overall - a one-piece garment designed to cover the upper and lower parts of the body. In addition to sleeves and collars, they may also include pockets or footstraps
- A ski ensemble - a set of garments made up of two or three pieces and put up together for retail sale that includes one garment such as an anorak, windcheater, wind jacket or similar, closed by a slide fastener (zipper), possibly also including a waistcoat and a pair of trousers, breeches or a bib and brace overall.

The ski ensemble may also consist of the overall described above with a type of padded, sleeveless jacket. All the components of a ski ensemble must be made up of the same texture, style and composition and be of corresponding or compatible size. They can however be of different colours.

Swimwear

Swimwear is defined as garments that, given their general appearance, cut and nature of fabric, are recognisably intended to be worn solely or mainly as swimwear. They are generally made of man-made fibres and are classified under heading codes 6112 or 6211 as appropriate.

Swimming shorts must have inner briefs sewn to the garment or at least a lining in the front of the crotch and be tight at the waist, such as having a drawstring or fully elasticated waist.

Swimming shorts may have pockets, provided that:

- the outside pockets have a firm fastening system to close the pocket completely, such as a zip or Velcro

- the inside pockets are fixed to the waist and have an overlap closing system that must assure complete closure of the pocket opening

Swimming shorts cannot have a front opening or opening at the waist, even if closed with a closing system. Unless all these conditions are met, the garments must be classified as shorts under heading codes 6103, 6104, 6203 or 6204.

Asian garments and turbans

Saris are designed to be worn draped around the body from the shoulder to the ankles. They cover part of the upper body and the whole of the lower body. They are made from woven fabric and are classified under heading code 6211 if they meet the criteria stated below. They are worn with a choli, or blouse, which covers the shoulders and the bust, and a waist petticoat.

Saris are rectangular pieces of woven fabric approximately 4.5 to 5.5m in length and 122 centimetres wide. They are made from lightweight fabrics of silk, cotton or man-made fibres but are not made of wool. They have two selvages running along the length of the fabric. In order to be classified as a garment, at least one of the two shorter edges must be finished off by hemming, fringing, drawn thread work or any other method specified in Note 7 to Section XI of the Tariff.

Saris with two selvages and two raw ends are classified as fabric in the piece even though they may be wearable in this form.

Saris may be made in any colour, plain or with any form of decoration or pattern including embroidery, hand printing or embellishments of gold and silver thread.

The methods of manufacture and appearance of the principle types of saris entering into international trade are:

- Silk saris made on a hand loom with a contrasting border along one edge of the length of the fabric. In some cases, the end design to be worn across the shoulder also has a contrasting border and knotted fringe, while the remaining two sides may be decorated, frequently to a lesser degree. These articles are usually made individually and are mainly imported from India.
- Machine-made artificial silk saris of rayon. These are often embellished with yarns of different colours to imitate embroidery and may be finished by fringing or drawn thread work.
- Machine-made, continuous fibre, polyester and georgette saris. Usually patterned all over, these are made in the length, cut to size and hemmed at both ends. They are imported mainly from Hong Kong and Japan.

Occasionally a sari is approximately one metre longer than the standard length. This additional piece of material may be detached by the wearer and used to make the choli, or blouse, referred to above.

The point of division between the sari proper and the additional piece is made obvious by a line of drawn thread work across the width of the fabric or by a change in the pattern. Such 'composite' articles are classified as saris providing at least one of the shorter ends is made up within the terms of Note 7 to Section XI of the Tariff. In other cases, they are to be classified as fabric in the piece.

Other products (for example, shawls) that are imported in a similar condition are classified as 'made-up' articles (for example, as shawls under heading code 6214) or piece goods according to these criteria.

The **choli** is a short top, which does not reach the waist. It is usually classified as an 'other garment' under heading 6114 or 6211 as appropriate.

Kurta salwar or shalwar kameez are not usually classified as suits or ensembles. A kameez is a garment designed to cover the body from the shoulders to the knee, although in some cases this garment may be slightly shorter. It is usually classified as a dress under heading codes 6104 or 6204 as appropriate. A shalwar is a garment designed to cover the lower part of the body and is usually classified as trousers under heading codes 6104 or 6204 as appropriate.

A **dupatta** is a scarf or shawl, often worn with this outfit. It can be classified as an accessory to the dress, as long as it is made of the same fabric and matching in colour and design. When imported separately, it should be classified under heading code 6117 or heading code 6214 as appropriate.

Lehengha or **ghagra suits** may be classified as ensembles if they meet the criteria. Please see specific issues with ensembles for more details. If it does not meet the criteria for an ensemble then the garments would be classified separately. This outfit is made up of an upper garment, which is normally a jacket (classified under heading codes 6104 or 6204) and a skirt (classified under heading codes 6104 or 6204).

Turbans are not classified as garments but as 'other made up textiles' and are classified under heading code 6307.