



HARMONIZED SYSTEM
COMMITTEE
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29th Session
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O. Fr.

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CLASSIFICATION OF QUILTED, DECORATIVE PILLOW COVERINGS ("SHAMS")

(Item IX.7 on Agenda)

I. BACKGROUND

1. In a letter of 2 August 2001, the **Canadian** Administration requested the Secretariat's opinion on the HS classification of quilted pillow shams, i.e., decorative coverings for pillows (see appended illustrations).
2. As part of its reply, the Secretariat suggested to the **Canadian** Administration that this issue be submitted to the Harmonized System Committee so that the difficulties encountered with the classification of this product could be discussed, with particular reference to the interpretation of one of the relevant heading texts.

II. DESCRIPTION

Article made from textile fabric (100 % cotton), rectangular in shape (76 x 63 cm), consisting of a front quilted panel, a back panel, and decorative ruffles. The front panel, the visible side of which is made of patchwork, is cut from quilted fabric produced by quilting a layer of polyester padding which has been placed between two layers of fabric. The front and back panels are joined together in such a manner as to create a pocket and the back panel has an opening, fitted with a zip fastener, through which a pillow or cushion can be inserted.

3. The front panel of this pillow sham consists of a quilted fabric composed of two layers of textile materials assembled with padding (by stitching). If presented in the piece, this quilted fabric would fall to be classified in heading 58.11. The general appearance of the article, and the patchwork technique used for the front panel, suggest that it is to be used essentially for decorative purposes. Delegates will have an opportunity to examine a sample during the session.

Note : Text highlighted in grey will be deleted when documents are inserted in the WCO's public-access document data base.

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III. CLASSIFICATION

Comments by the Canadian Administration

4. The Canadian Administration indicates that the goods at issue are shams, or decorative covers for pillows and that, as pillow covers are articles of bedding and similar furnishing, two headings could be taken into consideration for their classification : heading 94.04, which covers articles of bedding and similar furnishing, stuffed or internally fitted with any material, and heading 63.04, which covers other furnishing articles, excluding those of heading 94.04.
5. The Canadian Administration asks how the words "stuffed or internally fitted with any material" in the text of heading 94.04 should be interpreted.
6. This expression could be interpreted as referring only to articles in which the filling is produced to the required size and inserted into a pre-formed space or enclosed in such a space during manufacture, as would be the case with the goods listed in paragraph (B) (2) of the Explanatory Note to heading 94.04 (page 1906).
7. As the quilted pillow shams are manufactured from quilted material assembled in layers there is no internal fitting involved, and therefore the goods could be considered to be excluded from heading 94.04.
8. This view would be consistent with exclusions (e) and (f) in the Explanatory Note to heading 94.04 (page 1907), which indicate that pillowcases, eiderdown and duvet covers, and cushion covers fall to be classified in Chapter 63.
9. The other view would be that the pillow shams at issue are "internally fitted" with material in much the same manner as the quilts and eiderdowns which are listed as examples of the goods classifiable in heading 94.04, and should therefore be classified in the latter heading.

Secretariat comments

10. Note 1 (s) to Section XI states that articles of bedding are excluded from that Section, and are classifiable in Chapter 94. Moreover, the text of heading 63.04 specifically excludes the articles of heading 94.04. Finally, the text of heading 94.04 specifies the conditions which must be satisfied by articles of bedding classified in that heading, namely, they must either be of cellular rubber or plastics, or be fitted with springs, or stuffed or internally fitted with any material.
11. The question posed by the Canadian Administration is whether the article at issue, which has a quilted front panel, should be regarded as being stuffed or internally fitted with any material, within the meaning of heading 94.04.
12. The article in question is a textile fabric envelope which is intended to have a pillow or a cushion inserted in it, through an opening on the back panel which closes with a zip fastener.
13. As such, this article is more akin to the pillowcases and cushion covers of headings 63.02 and 63.04 than to the articles of bedding of heading 94.04.

14. Moreover, although there are no limitations as to the dimensions of the articles covered by heading 94.04, or the thickness of the padding materials, it has to be said that the layer of padding in the pillow sham is relatively thin, and that the pillow sham could not be used on its own as an article of bedding, as could the quilts referred to in the Explanatory Note to heading 94.04.
15. The Secretariat therefore considers that even though it is partially quilted, the article in question is not “stuffed or internally fitted with any material” as required in the context of heading 94.04.
16. If heading 94.04 is ruled out, then two headings can be considered for the classification of this article in Chapter 63. They are heading 63.02, covering articles of bed linen, and heading 63.04, covering furnishing articles.
17. The article at issue is similar to a pillowcase, and on that basis it could be classified in heading 63.02 as bed linen; in fact the Explanatory Note to that heading refers to pillowcases in a list of examples of bed linen under item (1) on page 1086. The question is whether the pillow sham really does constitute bed linen, given that the latter would normally be laundered at regular intervals.
18. Unlike an ordinary pillowcase, the article at issue has a quilted front panel, the visible side of which consists of patchwork, i.e., pieces of printed fabric of different colours, sewn together to produce a decorative effect. Moreover it is relatively large in size (76 x 63 cm in total, or 67 x 54 cm without the ruffles), in fact unusually so for a pillowcase.
19. The New Shorter Oxford English Dictionary defines furnishings as “furniture and other (decorative) accessories (as curtains, carpets, etc.) for a room, house, etc.”.
20. The article at issue is clearly of a decorative nature, and the Secretariat would be inclined to regard it as a furnishing article, like the cushion covers mentioned in the Explanatory Note to heading 63.04 (page 1088, last paragraph before the exclusion).

IV. CONCLUSION

21. In the light of the comments by the Canadian Administration, in paragraphs 4 to 9 above, and the Secretariat comments in paragraphs 10 to 20 above, the Committee is invited to :
 - rule on the interpretation of the expression “stuffed or internally fitted with any material” in the text of heading 94.04, and on the classification of the quilted, decorative pillow covering or pillow sham;
 - indicate what further action should be taken in this regard.

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