

ITEM: Product called “2 x 2 fabrics,” it is a fabric construction in which two yarns of the warp, of 100% cotton, alternately pass over and under two successive yarns of the weft (180 g/m₂), a 2 x 2 fabric

Suggested Tariff Classification

Phase 1

Top 3 candidate chapters

Chapter Justification

- 52** By GRI 1, classification follows heading text and legal notes; Chapter 52 covers cotton. Within it, heading 52.08 expressly covers woven fabrics of cotton (≥85% cotton) weighing ≤200 g/m², matching 100% cotton at 180 g/m², which is more specific than residual “other cotton fabrics” (52.12) per GRI 3(a).
- 58** Chapter 58 is for special woven fabrics (e.g., ribbons, lace, embroidery, tapestries), not ordinary cotton woven fabrics; the item’s description does not match these texts, so by GRI 1 it is excluded in favor of Chapter 52.
- 59** Chapter 59 covers impregnated, coated, covered or laminated fabrics (e.g., 59.03); absent such treatment (and if coating is not visible, fabrics remain in Chapters 50–55), so by GRI 1 this alternative is excluded for the described cotton woven fabric.

Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable legal framework

- General Rule of Interpretation (GRI) 1: “The titles of Sections, Chapters or Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.”
- GRI 3(a): “The heading which provides the most specific description shall be preferred to headings providing a more general description.”

- GRI 3(b): When 3(a) does not resolve the issue, the goods “shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.”
- GRI 6: “For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule, the Section and Chapter Notes also apply, unless the context otherwise requires.”
- Chapter 52 (Cotton): Heading 52.08: “Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².”
- Structure of 52.08 by state/finish:
 - Unbleached: “Other fabrics” 5208.19.
 - Bleached: “Other fabrics” 5208.29.
 - Dyed: “Other fabrics” 5208.39.
 - Of yarns of different colors: “Other fabrics” 5208.49.
 - Printed: “Other fabrics” 5208.59.
- Chapter 58 (Special woven fabrics): the Chapter covers special woven fabrics (pile and chenille fabrics 58.01; terry toweling and tufted textile fabrics 58.02; gauze 58.03; tulles/lace 58.04; ribbons 58.06; etc.) per its Notes and headings, not general cotton woven fabrics.

II. Legal-technical analysis Object: “2 x 2 fabrics,” a weave in which two warp yarns (100% cotton) pass alternately over and under two successive weft yarns; weight: 180 g/m².

1) Applicable chapter

- Under GRI 1, classification is determined by the legal text. The product is a cotton fabric (100%) weighing 180 g/m² (≤ 200 g/m²). It therefore falls under heading 52.08: “Woven fabrics of cotton... weighing not more than 200 g/m².”

2) Heading → Subheading

- GRI 6 requires comparison of subheadings at the same level by their terms. Heading 52.08 is subdivided by state/finish and, within some groups, by weave (plain or twill)

and “other fabrics.” The file does not establish that the weave is plain or twill; only the “2 x 2” construction and weight are described.

- Under GRI 1 and 6, absent proof of plain weave (52.08.11/12/21/22/31/32/41/42/51/52) or twill weave (52.08.13/23/33/43/...), the applicable lines are the “Other fabrics” subheadings within the relevant state/finish: 5208.19 (unbleached), 5208.29 (bleached), 5208.39 (dyed), 5208.49 (of yarns of different colors) or 5208.59 (printed).
- As the state/finish was not indicated and GRI 6 requires using the exact subheading text, the determination is conditional (see Section IV and “Conditional determination”).

III. Exclusion of alternative headings or chapters A) Within Chap. 52

- 52.09 (cotton fabrics $>200 \text{ g/m}^2$): not applicable; the weight is 180 g/m^2 ($\leq 200 \text{ g/m}^2$), so 52.09 is excluded by its own terms and 52.08 applies.
- 52.10 and 52.11 (cotton fabrics with cotton content $<85\%$ mixed with synthetic or artificial fibers): not applicable because the good is 100% cotton, whereas those headings require a blend with synthetic or artificial fibers.
- Subheadings “of plain weave” (e.g., 5208.12) and “of twill weave” (e.g., 5208.13, 5208.23, 5208.33, 5208.43): cannot be assigned without proof of the specific weave; under GRI 1 and 6, the terms “of plain weave” or “of twill weave” are constitutive requirements, not established in the file, so the “Other fabrics” lines under the pertinent finish apply.

B) Chapter 58 (special woven fabrics)

- There is no indication of pile/chenille (58.01), terry or tufted fabrics (58.02), leno (58.03), tulles/lace (58.04), ribbons (58.06), embroidery (58.10), or quilted fabrics (58.11). Chapter 58 Notes define these special fabrics, which do not match the “2 x 2” cotton fabric described; by GRI 1, those texts do not cover the good and Chapter 52 is specific for common cotton fabrics up to 200 g/m^2 .

C) Express exclusion of 5208.59 (if printing is not demonstrated)

- 5208.59 belongs to the “Printed” group and its text is “Other fabrics” within printed; by GRI 1 and 6, it only applies if the fabric is printed. There is no evidence of printing in the technical description provided, so 5208.59 is excluded absent that feature. Accordingly, consider the other finish groups as applicable: “Unbleached” 5208.19,

80 “Bleached” 5208.29, “Dyed” 5208.39 or “Of yarns of different colors” 5208.49, all
81 “Other fabrics” when not plain or twill weave.

82 IV. Documentary requirements To determine the six-digit subheading precisely (GRI 6), the
83 importer must provide:

- 84 • Fabric technical sheet with: state/finish (unbleached, bleached, dyed, of yarns of
85 different colors, or printed); width; weight; warp/weft; declared weave (if “plain” or
86 “twill”).
- 87 • Evidence of finish: process report (bleaching/dyeing/printing) or manufacturer’s
88 certificate.
- 89 • Sample or photographs of the fabric to show whether it is printed and, if applicable,
90 whether the yarns are of different colors.
- 91 • Composition declaration evidencing 100% cotton and the weight of 180 g/m².

92 V. Conclusion Based on GRI 1, GRI 3(a) and GRI 6, the product is classified in heading 52.08
93 as a cotton fabric (≥85% by weight; here, 100%) weighing ≤200 g/m². At the subheading
94 level, absent proof of plain or twill weave, the “Other fabrics” family within the pertinent
95 finish group in 52.08 applies (unbleached, bleached, dyed, of yarns of different colors,
96 printed).

97 Conditional determination

- 98 • Option A (if the fabric is unbleached and is neither plain nor twill weave):
 - 99 – Chapter: 52
 - 100 – Heading: 52.08
 - 101 – Subheading: 5208.19
 - 102 – Fraction: To be determined
 - 103 – NICO: To be determined Basis: 5208 “Woven fabrics of cotton... ≤200 g/m²”;
104 group “Unbleached: Other fabrics” 5208.19.
- 105 • Option B (if the fabric is bleached and is neither plain nor twill weave):
 - 106 – Chapter: 52
 - 107 – Heading: 52.08
 - 108 – Subheading: 5208.29

- 109 – Fraction: To be determined
- 110 – NICO: To be determined Basis: “Bleached: Other fabrics” 5208.29.
- 111 • Option C (if the fabric is piece-dyed and is neither plain nor twill weave):
- 112 – Chapter: 52
- 113 – Heading: 52.08
- 114 – Subheading: 5208.39
- 115 – Fraction: To be determined
- 116 – NICO: To be determined Basis: “Dyed: Other fabrics” 5208.39.
- 117 Missing criteria:
- 118 • Confirm the state/finish (unbleached, bleached, dyed, of yarns of different colors,
- 119 or printed).
- 120 • Specify whether the fabric is “printed” (if so, 5208.59 “Printed: Other fabrics” would
- 121 apply under GRI 1 and 6).
- 122 • Establish the weave (only if “plain” or “twill,” to evaluate the specific lines; otherwise,
- 123 “Other fabrics” within the applicable finish group applies).