

**[ GTEB MEMORANDUM NO. 90-07, April 03, 1990 ]**

**EXPLANATORY NOTES RELATING TO CERTAIN TEXTILE  
PRODUCTS FOR EXPORT TO EEC COUNTRIES**

Given below is a list of explanatory notes relating to dresses (Cat 26), skirts/divided skirts (Cat 27), pullovers (Cat 5) and woven industrial/ occupational clothing (Cat 76), as advised by the Commission of European Communities for your Information and reference.

Please be guided accordingly.

Adopted: 3 April 1990

(SGD.) THELMA K. JOVER  
*Deputy Director*

**COMMUNICATION TEXT. CL/01/90 OP THE COMMISSION SERVICES**

- Subject** - Modified Explanatory Note of Code 6110 of the Combined Nomenclature for jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
- Explanatory Notes of codes 6104 and 6204 of the Combined Nomenclature for dresses skirts and divided skirts.
- 6110** Jerseys , pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.

This heading covers garments intended to cover the upper part of the body, with or without sleeves, with any type of neckline, with or without collar, with or without pockets.

These garments generally have welts or ribbing at the bottom, around the opening, the sleeve-ends or the arm- holes.

They can be made of any type of knitted or crocheted material, includ ing light or fine-knit fabrics, of any textile fibre.

They may have any form of decoration, including lace or embroidery.

The following are examples of garments falling in this heading:

- jerseys and pullovers including sweatshirts (with a vee neck, crew neck, round or boat neck or with a roll, polo or turtle neck) that are put on by being pulled over the head and generally have neither an opening in the neckline nor a fastening system;
- similar garments to those of the previous subparagraph, with or without collar, but having a partial opening at the neckline, for example at the front or on the shoulder, which is closed by buttons or other means of fastening;
- waistcoats and cardigans which have a full length opening in the front with or without buttons or other means of fastening, with or without collar;
- sets of garments known as twin-sets consisting of a pullover with or without sleeves and a cardigan with long or short sleeves. These garments must be of corresponding sizes and of the same material and colours. Patterns and decoration when present, must also be the same on both garments;
- garments described in any of the previous indents made of light-weight material of the type used for T-shirts or similar garments, having a draw string, a ribbed waistband or other means of tightening at the bottom.

This heading does not include:

- a. women's or girl's blouses (Heading No. 6106);
- b. anoraks, wind-cheaters, wind-jackets and similar articles (Heading No. 6101 or 6102 as appropriate);
- c. T-shirts, singlets and other vests (Heading No. 6109).

6104 41 00  
to Dresses  
6104 49 00

The term "dresses" means garments intended to cover the body, normally starting from the shoulders and possibly extending to the ankles or below, with or without sleeves. It must be possible to wear them without at the same time having to wear any other garment. Where the upper part of such garments consists of braces together with bibs on the front or the front and the back, they are considered to be dresses only if the dimensions, the cut and the position of the said bibs enable them to be worn as stated above. If this is not the case, these garments are to be classified as skirts within CN codes 6104 51 00 to 6104 59 00.

6104 51 00