

**61.09 - T-shirts, singlets and other vests, knitted or crocheted.**

6109.10 - Of cotton

6109.90 - Of other textile materials

The term "T-shirts" means lightweight knitted or crocheted garments of the vest type, of cotton or man-made fibre, not napped, nor of pile or terry fabric, in one or more colours, with or without pockets, with long or short close-fitting sleeves, without buttons or other fastenings, without collar, without opening in the neckline, having a close-fitting or lower neckline (round, square, boat-shaped or V-shaped). These garments may have decoration, other than lace, in the form of advertising, pictures or an inscription in words, obtained by printing, knitting or other process. The bottom of these garments is usually hemmed.

This heading also includes singlets and other vests.

It should be noted that the above-mentioned articles are classified in this heading without distinction between male or female wear.

In accordance with Chapter Note 5, garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment are **excluded** from this heading.

Furthermore, the heading **does not include** :

- (a) Men's or boys' shirts of **heading 61.05**.
- (b) Women's or girls' blouses, shirts and shirt-blouses of **heading 61.06**.