

63.06 - Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.

- Tarpaulins, awnings and sunblinds :

6306.12 - - Of synthetic fibres

6306.19 - - Of other textile materials

- Tents :

6306.22 - - Of synthetic fibres

6306.29 - - Of other textile materials

6306.30 - Sails

6306.40 - Pneumatic mattresses

6306.90 - Other

This heading covers a range of textile articles usually made from strong, close-woven canvas.

- (1) **Tarpaulins.** These are used to protect goods stored in the open or loaded on ships, wagons, lorries, etc., against bad weather. They are generally made of coated or uncoated man-made fibre fabrics, or heavy to fairly heavy canvas (of hemp, jute, flax or cotton). They are waterproof. Those made of canvas are usually rendered waterproof or rotproof by treatment with tar or chemicals. Tarpaulins are generally in the form of rectangular sheets, hemmed along the sides, and may be fitted with eyelets, cords, straps, etc. Tarpaulins which are specially shaped (e.g., for covering hayricks, decks of small vessels, lorries, etc.) also fall in this heading **provided** they are flat.

Tarpaulins should not be confused with loose covers for motor-cars, machines, etc., made of tarpaulin material to the shape of these articles, nor with flat protective sheets of lightweight material made up in a similar manner to tarpaulins (**heading 63.07**).

- (2) **Sails** (for yachts, dinghies, fishing-smacks or other vessels, for sailboards or for landcraft). These are of strong textile material (e.g., of high tenacity yarn of man-made fibres) cut to particular shapes and hemmed, and usually fitted with eyelets or other fastening devices.
- (3) **Awnings, sunblinds** (for shops, cafés, etc.). These are designed for protection against the sun; they are generally made of strong plain or striped canvas, and may be mounted on roller or folding mechanisms. They remain classified in this heading even when provided with frames, as is sometimes the case with sunblinds.

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- (4) **Tents** are shelters made of lightweight to fairly heavy fabrics of man-made fibres, cotton or blended textile materials, whether or not coated, covered or laminated, or of canvas. They usually have a single or double roof and sides or walls (single or double), which permit the formation of an enclosure. The heading covers tents of various sizes and shapes, e.g., marquees and tents for military, camping (including backpack tents), circus, beach use. They are classified in this heading, whether or not they are presented complete with their tent poles, tent pegs, guy ropes or other accessories.

Caravan "awnings" (sometimes known as caravan annexes) which are tent-like structures are also regarded as tents. They are generally made of man-made fibre fabrics or of fairly thick canvas. They consist of three walls and a roof and are designed to augment the living space provided by a caravan.

The heading **excludes** umbrella tents of **heading 66.01**.

- (5) **Camping goods.** This group includes canvas buckets, water bags, wash basins; ground-sheets; pneumatic mattresses, pillows and cushions (**other than** those of **heading 40.16**); hammocks (**other than** those of **heading 56.08**).

The heading also **excludes** :

- (a) Knapsacks, rucksacks and similar containers (**heading 42.02**).
- (b) Padded sleeping bags and stuffed mattresses, pillows and cushions (**heading 94.04**).
- (c) Play tents for use by children indoors or outdoors (**heading 95.03**).