

**58.05 - Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**

This heading covers tapestries either woven by hand or needle-worked on a ground fabric (usually canvas). Their essential characteristic is that they are made in the form of panels bearing a complete, individual design, frequently of a pictorial character.

**(A) HAND-WOVEN TAPESTRIES**

Hand-woven tapestries are produced by stretching warp threads on a weaving loom and interlacing weft threads of different colours which cover the warp, produce the designs and also form the woven fabric.

Contrary to the procedure used for ordinary warp and weft fabrics the different coloured weft threads are no longer than are needed to produce the design, so that in general these weft threads do not cross the whole width of the fabric; thus along each line of weft the warp threads are covered by a succession of different coloured weft threads, the loose ends of the weft threads appearing on the reverse of the design. Unwoven gaps left in the warp through this method of weaving are usually reinforced by sewing.

Such tapestries include the types Gobelins, Flanders, Aubusson or Beauvais.

Tapestries produced by machine (on a Jacquard or similar loom) in imitation of these hand-woven tapestries are normal warp and weft fabrics in which the coloured weft threads run from one selvedge to the other, and are classified as **woven fabrics** in their relative headings or as **made up articles** as the case may be.

**(B) NEEDLE-WORKED TAPESTRIES**

Needle-worked tapestries (also known as point tapestries) are characterised by the fact that they are made with a fabric ground (usually square meshed canvas), on which the desired design is filled in by needle-work using a great many different coloured threads.

Needle-worked tapestries are sometimes over-worked with further stitches but remain in this heading and are **not** regarded as embroidery.

Contrary to the case of most embroideries of **heading 58.10**, the ground fabric (usually canvas) is completely covered except perhaps at the edges. The stitches used are differently named according to the way in which they are executed : petit point, gros point, cross stitch, double cross stitch, Gobelins stitch, etc.

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Tapestries are used mainly for furnishing purposes, as wall coverings or for upholstering chairs, etc., and are usually made of silk, wool, man-made fibres or even metallised yarn.

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They remain in this heading even if hemmed, bordered, lined, etc., but if made up into articles such as evening handbags, cushions, slippers, etc., they are, of course, **excluded**.

The heading also **excludes** :

- (a) Kelem, Schumacks, Karamanie and similar rugs (**heading 57.02**).
- (b) Sets consisting of woven fabric and yarn for making up into tapestries (**heading 63.08**).
- (c) Tapestries of an age exceeding one hundred years (**Chapter 97**).