

62.13

62.13 - Handkerchiefs.

6213.20 - Of cotton

6213.90 - Of other textile materials

The articles included in this heading are square, or approximately square, with no side exceeding 60 cm in length (see Chapter Note 7). They may be ordinary handkerchiefs, or squares of the scarf type worn either as head covering, round the neck or as an ornament at the waist. The edges of these handkerchiefs and squares, which may be straight or scalloped, are hemmed, rolled, bordered or provided with fringes, the latter usually consisting of projecting warp or weft threads. In the case of fringed articles the length of the side is to be taken to include the fringe.

Handkerchiefs of this heading may also be made wholly of lace.

The heading also includes fabric in the piece consisting of a number of squares having the character of handkerchiefs or scarves woven together and which, by simply cutting along defined lines (indicated by the absence of warp or weft threads), can be converted into separate fringed articles suitable for use as handkerchiefs or scarves without further operation.

Similarly fabric which, in addition to being simply cut to the required size and shape, has been subjected to a process of "drawn-thread work" giving the **unfinished** article the character of a handkerchief or scarf is classified in this heading.

The heading **does not include** :

- (a) Handkerchiefs of paper, cellulose wadding or webs of cellulose fibres (**heading 48.18**).
- (b) Nonwovens simply cut into squares or rectangles (**heading 56.03**).
- (c) Fabrics simply cut in the form of squares and embroidered, but with unfinished or unfringed edges (**heading 58.10**).
- (d) Articles of the nature of handkerchiefs or square scarves of which any side exceeds 60 cm and scarves of a shape other than square or approximately square (**heading 62.14**).