

61.05

61.05 - Men's or boys' shirts, knitted or crocheted.

- 6105.10 - Of cotton
- 6105.20 - Of man-made fibres
- 6105.90 - Of other textile materials

With the exception of nightshirts of **heading 61.07** and T-shirts, singlets and other vests of **heading 61.09**, this heading covers knitted or crocheted shirts for men or boys, including shirts with detachable collars, dress shirts, sports shirts and leisure shirts.

This heading **does not cover** sleeveless garments **nor does it cover** garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm (see Chapter Note 4).

Garments not regarded as men's or boys' shirts and excluded from this heading in accordance with Note 4 are generally classified as follows :

- Having pockets below the waist; as jackets of **heading 61.03**, or as cardigans of **heading 61.10**.
- Having a ribbed waistband or other means of tightening at the bottom of the garment, or having an average of less than 10 stitches per linear centimetre; **heading 61.01** or **61.10**.
- Men's or boys' sleeveless garments; **heading 61.09, 61.10** or **61.14**.