

59.03 - Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.

5903.10 - With poly(vinyl chloride)

5903.20 - With polyurethane

5903.90 - Other

This heading covers textile fabrics which have been impregnated, coated, covered or laminated with plastics (e.g., poly(vinyl chloride)).

Such products are classified here whatever their weight per m² and whatever the nature of the plastic component (compact or cellular), **provided** :

- (1) That, in the case of impregnated, coated or covered fabrics, the impregnation, coating or covering can be seen with the naked eye otherwise than by a resulting change in colour.

Textile fabrics in which the impregnation, coating or covering cannot be seen with the naked eye or can be seen only by reason of a resulting change in colour usually fall in **Chapters 50 to 55, 58 or 60**. Examples of such fabrics are those impregnated with substances designed solely to render them crease-proof, moth-proof, unshrinkable or waterproof (e.g., waterproof gabardines and poplins). Textile fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments are also classified in **Chapters 50 to 55, 58 or 60**.

- (2) That the products are not rigid, i.e., they can, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C.
- (3) That the textile fabric is not completely embedded in, nor coated or covered on both sides with plastics.

Products not meeting the requirements of subparagraph (2) or (3) above usually fall in **Chapter 39**. However, textile fabric coated or covered on both sides with plastics where the coating or covering cannot be seen with the naked eye, or can be seen only by reason of a resulting change in colour, usually falls in **Chapters 50 to 55, 58 or 60**. Except in the case of textile products of heading 58.11, textile fabrics combined with plates, sheets or strip of cellular plastics, where the textile fabric is present merely for reinforcing purposes, are also classified in **Chapter 39** (see the General Explanatory Note to Chapter 39, part entitled “**Plastics and textile combinations**”, penultimate paragraph).

The laminated fabrics of this heading should not be confused with fabrics which are simply assembled in layers by means of a plastic adhesive. These fabrics, which have no plastics showing in cross-section, generally fall in **Chapters 50 to 55**.

In many of the textile fabrics classified here, the plastic material, usually coloured, forms a surface layer which may be smooth or be embossed to simulate, e.g., the grain of leather (“leathercloth”).

This heading also covers dipped fabrics (**other than** those of **heading 59.02**), impregnated to improve their adhesion to rubber, and textile fabrics which are spattered by spraying with visible particles of thermoplastic material and are capable of providing a bond to other fabrics or materials on the application of heat and pressure.

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This heading also includes textile fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

The fabrics of this heading are used for a variety of purposes including furnishing materials, the manufacture of handbags and travel goods, garments, slippers, toys, etc., in book binding, as adhesive tapes, in the manufacture of electrical equipment, etc.

The heading also **excludes** :

- (a) Quilted textile products of **heading 58.11**.
- (b) Textile fabrics coated or covered with plastics for use as floor coverings (**heading 59.04**).
- (c) Textile fabrics, impregnated or coated, having the character of wall coverings (**heading 59.05**).
- (d) Textile fabrics impregnated, coated, covered or laminated with plastics made up as described in Part (II) of the General Explanatory Note to Section XI.