

59.07 - Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.

**(I) TEXTILE FABRICS OTHERWISE IMPREGNATED,
COATED OR COVERED**

This group covers textile fabrics (**excluding** those of **headings 59.01 to 59.06**), which have been impregnated, coated or covered, **provided** the impregnation, coating or covering can be seen with the naked eye; for that purpose, no account should be taken of any resulting change of colour.

Textile fabrics in which the impregnation, coating or covering cannot be seen or can be seen only by reason of a resulting change in colour, and fabrics finished with normal dressings having a basis of amylaceous or similar substances, are **excluded** (see Note 5 to this Chapter); these usually fall in **Chapters 50 to 55, 58 or 60**. Examples of these **excluded** fabrics are those impregnated with size, starch or similar dressings (e.g., organdies, muslin), or with substances designed solely to render them crease-proof, moth-proof, unshrinkable or waterproof (e.g., waterproof gabardines or poplins).

The fabrics covered here include :

- (A) Fabrics coated with tar, bitumen or similar products, of a kind used for making tarpaulins or packing cloths.
- (B) Fabrics coated with wax.
- (C) Fine fabrics coated or impregnated with a preparation based on natural resin and camphor or rendered impermeable by impregnation or coating with oil (sometimes known as “taffetas cirés”).
- (D) Other textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.

This group covers **oilcloth** which is a fabric, usually of cotton or linen, coated on one or both sides with a paste essentially composed of oxidised linseed oil, fillers and colouring matter.

It also includes packing cloths, strong coarse fabrics of hemp, jute, cotton, linen, or man-made fibres made waterproof by a heavy coating based on a mixture of drying oil and lamp black.

- (E) Fabrics coated with silicates to render them noninflammable (e.g., for fire-proof screens).
- (F) Fabrics completely coated with a uniform coloured layer of paint or metallic powder.
- (G) Fabric, the surface of which is coated with glue (rubber glue or other), plastics, rubber or other materials and sprinkled with a fine layer of other material such as :
 - (1) Textile flock or dust to produce imitation suèdes. (Fabrics produced in a similar manner with longer textile fibres are **excluded** if they have the character of artificial fur of **heading 43.04**). Fabrics covered with textile flock or dust to produce imitation pile (for example, corduroy) remain classified in this heading.

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- (2) Powdered cork (e.g., for wall coverings).
- (3) Powder or small granules of glass (e.g., “ microspheres ” for cinematograph screens).
- (4) Powdered mica.
- (H) Fabrics impregnated with a mastic based on petroleum jelly or with other mastics, used to seal glazing, to waterproof roofing, repair guttering, etc.

The heading **does not cover** patterned fabrics with a design produced by painting or coating (e.g., with textile dust - see Chapter Note 5) (generally **heading 59.05** or **Chapters 50 to 55, 58** or **60**).

The heading also **excludes** :

- (a) Oil silk and other similar oiled fabrics put up in forms or packings for retail sale for medical, surgical or veterinary purposes; medicated plasters and dressings; plaster-coated fracture bandages put up in forms or packings for retail sale (**heading 30.05**).
- (b) Sensitised textile fabrics (**headings 37.01 to 37.04**).
- (c) Wood veneered onto a backing of textile fabric (**heading 44.08**).
- (d) Impregnated, coated or covered fabrics made up as described in Part (II) of the General Explanatory Note to Section XI.
- (e) Prepared painting canvas (**heading 59.01**).
- (f) Linoleum and other products of **heading 59.04**.
- (g) Natural or artificial abrasive powder or grain, on a backing of textile fabric (**heading 68.05**).
- (h) Roofing boards consisting of a substrate of textile fabric completely enveloped in, or covered on both sides by, a layer of asphalt or similar material (**heading 68.07**).
- (ij) Metal foil on a backing of textile fabric (**generally Section XVI** or **XV**).

(II) PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE

This group covers sheets of canvas or similar textile material painted with interior or exterior scenes or with decorative effects, of a kind used as scenery in theatres or as back-cloths in portrait or cinema studios, etc. These may be cut to shape, in rolls or mounted on wooden or metal frames.