



Ottawa, October 9, 2009

MEMORANDUM D10-14-29

In Brief

TARIFF CLASSIFICATION OF GLOVES

1. This memorandum explains the Canada Border Services Agency's administrative policy regarding the tariff classification of gloves.
2. This memorandum has been updated from its original publication to reflect changes in the *Customs Tariff* legislation, and the Harmonized System Explanatory Notes. In addition, changes have been made to clarify the administrative policy outlined in some paragraphs of the memorandum.



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Legislation

Customs Tariff

- 39.26 Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.
- 3926.20 - Articles of apparel and clothing accessories (including gloves, mitts and mittens)
- 40.15 Articles of apparel and clothing accessories (including gloves, mitts and mittens), for all purposes, of vulcanized rubber other than hard rubber.
 - Gloves:
- 4015.11.00 - - Surgical
- 4015.19 - - Other
- 42.03 Articles of apparel and clothing accessories, of leather or of composition leather.
 - Gloves, mittens and mitts:
- 4203.21 - - Specially designed for use in sports
- 4203.29 - - Other
- 43.03 Articles of apparel, clothing accessories and other articles of furskin.
- 4303.10 - Articles of apparel and clothing accessories
 - 4303.10.10 - - - Gloves, mittens and mitts
- 61.16 Gloves, mittens and mitts, knitted or crocheted.
 - 6116.10.00 - Impregnated, coated or covered with plastics or rubber
 - Other:
 - 6116.91.00 - - Of wool or fine animal hair
 - 6116.92.00 - - Of cotton
 - 6116.93.00 - - Of synthetic fibres
 - 6116.99.00 - - Of other textile materials
- 6216.00.00 Gloves, mittens and mitts.
- 73.23 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel

wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.

7323.10.00 - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like

GUIDELINES AND GENERAL INFORMATION

1. A glove is defined as a covering for the hand with an individual sheath for each of the fingers and the thumb. This definition includes gloves with partial coverings for the fingers and thumb, such as bicycle gloves. A mitt or mitten is defined as a covering for the hand with a single sheath for the four fingers and another for the thumb. A mitten also includes a covering for the hand with separate sheaths for the thumb and index finger and another for the remaining three fingers.
2. There are several naming provisions for gloves in the *Customs Tariff* depending on their constituent material. For example, a knitted glove of 100% wool is classified under tariff item 6116.91.00 in accordance with General Interpretation Rules (GIR) 1 and 6. Similarly, a glove made solely of steel chain link is classified under tariff item 7323.10.00. Most gloves, however, are composed of more than one material and in such cases, the relevant section and chapter notes must be consulted in order to determine the classification. The sections that follow deal principally with the classification of these types of gloves. It should be noted that in many cases, a laboratory analysis is necessary in order to determine the composition of the glove.

Leather Gloves (Including Leather Sports Gloves), Lined Leather Gloves, and Synthetic Leather Gloves

3. A glove composed of 100% leather is classified under either subheading 4203.21 or subheading 4203.29. These subheadings include leather sports gloves, such as baseball gloves made principally of leather, and leather gloves with a textile lining or layer. Gloves made of furskins are classified under heading 43.03 in accordance with Note 3 to Chapter 43, which states that furskins in the form of garments are included under that heading. Note 2(c) to Chapter 43 directs that gloves consisting of leather and furskin or of leather and artificial fur are classified under heading 42.03. Synthetic, imitation, or artificial leather is not classified as leather but is generally considered to be a textile product. Gloves of this type of material are usually

nonwoven and are generally classified under tariff item 6216.00.00. They are excluded from Chapter 61 by virtue of Note 1 to the chapter which restricts goods of the chapter to knitted or crocheted articles.

Gloves of Plastic or Rubber

4. Gloves of plastic or rubber may have very similar physical characteristics. The definition of synthetic rubber in Note 4 to Chapter 40 does not, however, coincide with the industry definition of that term. Consequently, some materials known and traded as “rubber” are excluded from classification under Chapter 40. In view of these circumstances, it is recommended, that a laboratory analysis of rubber and plastic gloves be completed in order to determine their composition and classification.

Note: The term “vulcanized rubber” referred to in heading 40.15 covers rubber (including synthetic rubber) which has been cross-linked with sulphur or any other vulcanizing agent so that it passes from a mainly plastic state to a mainly elastic one. For more information, please refer to the general Explanatory Notes to Chapter 40. It is unlikely that rubber which has not been vulcanized would be used in the construction of gloves.

Gloves of Textile Fabric Combined With Rubber or Plastic (General)

5. The first step in the classification of a glove made of a textile fabric coated with rubber or plastic is the determination of whether or not the coated fabric is an article of Section XI (Textile and Textile Articles). The classification of a textile fabric combined with rubber or plastic is governed principally by Note 3 to Chapter 56 and Notes 2 and 4 to Chapter 59. These notes both include and exclude certain coated fabrics depending on whether the fabric is woven, nonwoven, or felt and whether the coating is plastic or rubber. The majority of coated gloves will have a knitted fabric layer. In other cases, coated gloves may consist of a rubber or plastic coating combined with a woven, fabric layer or a nonwoven layer, such as felt.

Combination Plastic-Textile or Rubber-Textile Gloves (Non-Cellular) With a Felt or Nonwoven Textile Layer

6. In accordance with Note 3 to Chapter 56, headings 56.02 and 56.03 cover felt and nonwovens, impregnated, coated, covered, or laminated with plastic or rubber whatever the nature of these materials (compact or cellular). The note states that heading 56.03 also includes nonwovens in which plastic or rubber forms the bonding substance. This note, however, excludes felt impregnated, coated, covered, or laminated with plastic or rubber containing 50% or less by weight of textile material or felt completely embedded in plastic or rubber. In addition, nonwovens, either completely embedded in plastic or

rubber, or entirely coated or covered on both sides with such materials are excluded, provided that such coating or covering can be seen with the naked eye. Plastic or rubber-coated work gloves with a felt or a nonwoven textile layer which meet the terms of this note, are classified under tariff item 6216.00.00.

Gloves Made From Fabric Completely Embedded or Entirely Coated on Both Sides With Plastic or Rubber

7. As noted in paragraph 6, headings 56.02 and 56.03 do not cover nonwovens, which are completely embedded or entirely coated or covered on both sides with plastic or rubber, provided that the coating or covering can be seen with the naked eye, or felt impregnated, coated, covered, or laminated with plastic or rubber containing 50% or less by weight of textile material or felt completely embedded in plastic or rubber. A glove made of this type of fabric (nonwoven or felt) would be classified in Chapter 39 (plastic) or Chapter 40 (rubber). A glove with a woven or knitted fabric layer (other than knitted or crocheted pile fabrics of heading 60.01) which is completely embedded in plastic or entirely coated or covered on both sides and whose coating can be seen with the naked eye would not be considered a textile product. In accordance with Note 2(a) to Chapter 59, this type of glove is excluded from Section XI and is classified under Chapter 39.

Plastic (Non-Cellular) Textile Gloves With a Knitted or Woven Textile Layer

8. As stated in paragraph 5, the majority of gloves made up of a coated material will have a knitted textile layer. Accordingly, special attention must be paid to Note 2 to Chapter 59, which applies to knitted or woven textile fabrics (other than knitted or crocheted pile fabrics of heading 60.01) that are impregnated, coated, covered, or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular). In accordance with this note, gloves made from fabrics in which the impregnation, coating, or covering cannot be seen with the naked eye are classified as a glove made from an uncoated textile fabric. Depending on the composition of the fabric (cotton, synthetic, etc.), this type of glove would be classified under subheadings 6116.91 to 6116.99, if the fabric is knitted. If the fabric is not knitted or crocheted, the glove would be classified under tariff item 6216.00.00. Gloves partially coated or partially covered with plastic and bearing designs are also classified according to the nature of the textile fabric. Gloves made of a combination of plastic and textile which meet the terms of Note 2 to Chapter 59 are classified under subheading 6116.10 (knitted) or subheading 6216.00 (not knitted or crocheted).

Rubber (Non-Cellular) Textile Work Gloves With a Woven or Knitted Textile Layer

9. Note 4 to Chapter 59 states that, for the purpose of heading 59.06, the expression “rubberized textile fabrics” means textile fabrics impregnated, coated, covered, or laminated with rubber, weighing not more than 1,500 g/m²; or weighing more than 1,500 g/m² and containing more than 50% by weight of textile material. Rubberized fabric also includes fabrics made from yarn, strip, or the like, impregnated, coated, covered, or sheathed with rubber as specified in heading 56.04. Also included are fabrics composed of parallel textile yarns agglomerated with rubber, regardless of their weight per square metre. Gloves made up of fabrics which qualify as “rubberized textile fabrics” as defined in this note are classified under either tariff item 6116.10.00 (knitted) or tariff item 6216.00.00 (woven). These tariff items would also include gloves composed of a woven or knitted textile layer completely embedded in rubber, if this type of material meets the terms of Note 4 to Chapter 59.

Cellular Plastic or Cellular Rubber Coated Gloves

10. Gloves made of a fabric combined with cellular plastic or rubber are classified in accordance with Note 3 to Chapter 56 and Notes 2 and 4 to Chapter 59. These notes state that coated fabric, in which the textile fabric is present merely for reinforcing purposes, is excluded from Section XI. Note (d) to the section Plastics and textile combinations of the General section of Explanatory Notes to Chapter 39, provides further direction in regard to textile material present only for reinforcing purposes. A similar note is found in Chapter 40 (heading 40.08) for rubber and textile combinations. Note (d) to Chapter 39 states:

Plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes (are covered in this Chapter. **In this respect, unfigured, unbleached, bleached or uniformly dyed textile fabrics, when applied to one face only of these plates, sheets or strip, are regarded as serving merely for reinforcing purposes**

11. Gloves of cellular plastic or cellular rubber combined with a textile fabric in which the textile fabric is deemed to be for reinforcing purposes only (i.e., unfigured, unbleached, bleached, or uniformly dyed textile fabrics) are classified under either Chapter 39 (plastic) or Chapter 40 (rubber).

Padded Sports Gloves

12. Note 1(u) to Chapter 95 excludes sports gloves from that chapter. Padded sports gloves, such as hockey gloves, are classified in accordance with GIR 3(b). In general, the external material on the back and palm sections of the glove, cut or made into the shape of a hand, will determine the essential character, even though the glove may incorporate a substantial amount of padding material, generally of Chapter 39. The composition of the material on the back of the glove may also be different from the palm portion, such as in the case where leather has been used in the palm portion for a better grip or comfort. As a general guideline, classification should be determined according to the nature and composition of the material that covers the greater surface area.

Protective Gloves (To Be Employed With Protective Suits in a Noxious Atmosphere)

13. Tariff item 4015.19.10 provides for protective gloves to be employed with protective suits in a noxious atmosphere. Tariff item 3926.20.10 also provides for protective suits and their accessories, including gloves. In order for gloves to be classified under these tariff items, they must first meet the terms of the heading and subheading and chapter notes to Chapters 39 and 40. In general, any non-cellular plastic coated glove with a visible fabric layer is classified under Section XI. There are no corresponding provisions for protective gloves to be used with protective suits in a noxious atmosphere under Section XI. Reference can be made to Memorandum D10-15-23, *Administrative Policy – Interpretation of “Noxious Atmosphere” for Gloves Under Tariff Items 3926.20.10 and 4015.19.10*, for further information on gloves to be employed with protective suits in a noxious atmosphere.

14. Examples of the classification of different types of gloves are contained in the Appendix.

APPENDIX

EXAMPLES OF THE CLASSIFICATION OF DIFFERENT TYPES OF GLOVES

1. A plastic-coated, long gauntlet work glove in which the textile component consists of three different layers laminated together. The layer next to the skin consists of a brushed fabric, stitched together, knitted, from yarns of cotton fibres. The middle layer consists of a cellular sheet of plastics (polyurethane) and the top layer is a fabric, knitted from yarns of cotton fibres. This glove has then been dip-coated with an external layer of plastic (a compounded polymer of vinyl chloride). Although the middle layer of the fabric portion of the glove consists of cellular plastic, in accordance with the Explanatory Notes to Chapter 39, this type of combination of materials is excluded from that chapter by the final provision of the note which deals with cellular plastic combined with textile fabric on both faces. The textile or fabric component of the glove would, therefore, be deemed to be constructed from materials of Section XI. The external coating layer of plastic is non-cellular and the glove is not excluded from Section XI by any of the provisions of Note 2 to Chapter 59. This glove is classified under tariff item 6116.10.00.
2. A plastic-coated glove consisting of a brushed fabric layer, knitted of yarns of cotton fibre, stitched together, with a knitted cuff of cotton fibre. The glove is covered with a compounded polymer of vinyl chloride (PVC) which covers the entire hand portion and approximately one third of the cuff. The fabric accounts for approximately 20% by weight of the glove and the plastic coating 80%. The applicable note is Note 2 to Chapter 59 which deals with textile fabric (including knitted fabric) coated with plastic whatever the weight per square metre. The coating of the glove is non-cellular; therefore, paragraph (5) of the note does not apply. This glove is classified under tariff item 6116.10.00.
3. A golf glove made by stitching together pieces of leather-like coated fabric, knitted from nylon filament yarns, coated on one side with cellular plastics (polyurethane) and embossed with a leather like grain pattern. The glove also incorporates smaller sections of an elasticized knitted fabric between the fingers. The applicable note is Note 2 to Chapter 59, which excludes fabrics combined with cellular plastics where the textile fabric is present merely for reinforcing purposes. In accordance with this note, the textile fabric is considered to be present merely for reinforcing purposes. This glove is excluded from Section XI and is classified under tariff item 3926.20.92.
4. A rubber-coated work glove consisting of a stitched together, weft knit fabric made from yarns of cotton blended with a small amount of man-made fibres. The cuff of the glove consists of an inner and outer layer of a woven fabric of cotton yarn. The glove is coated with a non-cellular polyisoprene rubber. The coating, which covers all of the palm side of the glove but only a portion of the back side, represents 80% by weight of the glove and the fabric portion 20%. The coated fabric, however, does not weigh more than 1,500 g/m². The applicable note is Note 4 to Chapter 59 which deals with rubberized textile fabric. In accordance with this note, the rubberized fabric would be classified under Section XI. This glove is classified under tariff item 6116.10.00.
5. A glove composed of a layer of cellular rubber between two layers of a knitted man-made fabric. The palm portion has small dots of a "sticky" surface plastic for gripping purposes. The material of which the glove is made of is similar to that used in wet suits and this type of glove would probably be imported with a wet suit or as a replacement glove. There are two notes that are applicable in this situation: Note 4 to Chapter 59 and Note (A) to Chapter 40 of the Explanatory Notes. This latter note is similar to Note (d) to the General section of Explanatory Notes to Chapter 40, which deals with cellular rubber combined with textile fabric, when it is merely present for reinforcing purposes. Note 4 to Chapter 59 would exclude the glove from Section XI; however, Note A to heading 40.08 contains a final provision which states that cellular rubber which is combined with textile fabric on both sides is excluded from heading 40.08 and is classified under Section XI. This glove is classified under tariff item 6116.93.00.
6. A glove composed of stitched together sections of leather and non-coated or impregnated textile fabric, either woven or knitted. The leather portion covers the palm, fingers, and thumb, with the textile portion forming the back of the glove and the cuff. There is no separate inner fabric layer next to the hand. This is a typical, inexpensive work glove. The size of the leather portion may vary, that is the back of the glove may be entirely of textile material or it may be a combination of textile and leather. Classification is determined in accordance with GIR 3(b) and is based on the relative percentage of the different surface areas. If the surface area covered by leather is greater, the glove is considered to be a leather glove, classified under heading 42.03. If the textile portion is greater, the glove is classified under either heading 61.16 or heading 62.16, depending on the composition of the textile material.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p> <p>N/A</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>; General Rules for the Interpretation of the Harmonized System; Explanatory Notes to the Harmonized Commodity Description and Coding System; Section and Chapter Notes: Notes 1(h) and (ij) to Section XI, Note 11 to Section XI, Note 2(p) to Chapter 39, Note 2(a) to Chapter 40, Note 3 to Chapter 56, Note 1 to Chapter 59, Note 2 to Chapter 59, Note 4 to Chapter 59, Note 1(u) to Chapter 95</p>	<p>OTHER REFERENCES –</p> <p>D10-15-23</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D10-14-29, May 9, 2000</p>	

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