



# Polyester Garden Flags

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- These “garden flags” are designed to be hung from small poles in the home or garden
- Feature printed thematic or seasonal images
  - Some also feature greetings such as “Welcome”, “Merry Christmas”, “Home Sweet Home”
- Images are printed on both sides by a screen-printing process
- 100% polyester fabric
- Hemmed on four edges with varying dimensions, but generally 31cm in width and 45cm in length.



**Are these flags classified under 6307.90 or 4911.91?**

# Polyester Garden Flags – Chapter 63

- The explanatory notes to heading 63.07 provide as follows:
  1. This heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.
    1. It includes, in particular:
      - • •  
(4) Flags, pennants and banners, including bunting for entertainments, galas or other purposes.
      - • •  
The heading excludes textile articles classified in more specific headings of this Chapter or of Chapters 56 to 62. It further excludes:
        - • •  
(c) Printed matter (Chapter 49).

**Are the Garden Flags excluded from 63.07 as “Printed Matter”?**

# Polyester Garden Flags – Chapter 49

- The explanatory notes to Chapter 49 provide that “printed matter” may be printed on media other than paper. They also set out two conditions to determine what is and what is not considered “printed matter”:
  1. the “essential nature and use” of the goods must be determined by the printing, which must consist of “motifs, characters or pictorial representations”; and
  2. the printing must not be mere “coloration or decorative or repetitive design printing”.
    1. The explanatory notes to Chapter 49 are clear: what is excluded are goods on which the printing is *merely* decorative; it does not matter if the good itself is decorative, as long as the printing on the good is not.