PRODUCT REPORT

Sports T-shirts of Synthetic Fibres

HS Code 6109.90 | Export market guide: Pakistan to Canada | October 2026

Key facts at a glance

Indicator	Value	Source
Canada's imports of T-shirts of non-cotton fibres (HS 610990), 2025	USD 287.07 million (+1.3% vs 2024)	Trade Data Online
Canada's imports from Pakistan, 2025	USD 2.23 million (0.78% share; +51.6% vs 2024)	Trade Data Online
Pakistan's growth in Canada	2.8 times the 2020 value; January–July 2026 up +51.0% on January–July 2025	Trade Data Online
Largest supplier to Canada	China: USD 93.27 million, 32.5% share (2025)	Trade Data Online
Pakistan's world exports, FY2025-26	USD 325.7 million / 101.5 million pieces to 123 destinations (USA takes 57.6%)	TIPP
Canadian import duty	MFN 18%. Pakistan pays 18% (no GPT for apparel); duty-free for LDCs such as Bangladesh and Cambodia, and for Vietnam (CPTPP)	CBSA Customs Tariff 2026
Key product rules	Bilingual fibre-content label with dealer identity; textile flammability; general product safety	Competition Bureau; Health Canada
Origin marking	Knitted garments must be marked with the country of origin (e.g. "Made in Pakistan")	CBSA Memorandum D11-3-1
Quebec labelling (Bill 96)	All product text in French; descriptive words in trademarks must also be in French since 1 June 2025	Charter of the French Language / OQLF
Major Canadian importers (2024)	234 importers account for 80% of imports (CAD 434.3 million). From Pakistan: 22 importers account for 79.6% of CAD 2.0 million	Canadian Importers Database

Trade values from Trade Data Online and TIPP are in US dollars. Canadian Importers Database data and retail prices are in Canadian dollars. Pakistan's data follows its fiscal year (July–June); Canada's data follows the calendar year. HS 6109.90 covers all T-shirts and vests that are not mainly cotton, so the import figures include fashion T-shirts of viscose and other fibres as well as polyester sports T-shirts.

1. Introduction

HS 6109.90 covers "T-shirts, singlets and other vests, knitted or crocheted" made "of other textile materials", meaning materials other than cotton. In Canada's 2026 Customs Tariff the tariff item is 6109.90.00 (unit of measure: number), with two statistical suffixes: 6109.90.00.10 of polyesters and 6109.90.00.90 of other textile materials. Sports T-shirts of polyester or other synthetic fibres (training and running tees, performance and moisture-wicking tops, sleeveless sports singlets, team warm-up and event T-shirts, and polyester blanks for sublimation printing) fall here. Pakistan reports exports under two national lines: 6109.9010 Baluchi/Peshawari vests and 6109.9090 other.

Products outside this code, which exporters should classify separately:

- T-shirts and vests mainly of cotton: HS 6109.10.
- Jerseys, pullovers, sweatshirts and similar upper-body garments, including many long-sleeve sports tops: HS 6110 (synthetic: 6110.30). Short-sleeve team jerseys can fall in 6109 or 6110 depending on design (for example collar, opening and fit).

- Track suits: HS 6112; woven (not knitted) shirts: HS 6205 and 6206; cycling jerseys and other special sportswear may fall in HS 6114.

Classification of a specific garment should be confirmed with the Canadian importer or a customs broker, or by an advance ruling from CBSA.

In Canada, synthetic T-shirts are sold as activewear by sporting goods chains (Sport Chek, Decathlon), brand stores (Nike, adidas, Under Armour, Puma, lululemon) and mass merchants, and as blank T-shirts by wholesalers (SanMar, Gildan) to decorators, sports clubs, schools, events and promotional-products companies. Polyester is preferred for running, gym and team use because it wicks moisture and dries quickly, and for sublimation printing.

Pakistan has a large knitwear industry. TDAP reported that readymade garments earned more than USD 5 billion in 2018, of which knitwear accounted for USD 2.8 billion, mostly cotton-based. TDAP's directory of exporters of knitted apparel (HS 61) lists about 770 companies, concentrated in Karachi, Sialkot, Faisalabad and Lahore; Sialkot specialises in sportswear and team uniforms. TIPP shows Pakistan exported USD 325.7 million of non-cotton T-shirts in FY2025-26.

References

[1] CBSA, Customs Tariff 2026, Chapter 61, tariff item 6109.90.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch61-eng.html

[2] TDAP, Product report: Readymade garments (knitwear exports, p. 4): https://tdap.gov.pk/wp-content/uploads/2022/01/1.2-RMG-REPORT.pdf

[3] TDAP, Exporters of Pakistan sector: Articles of apparel and clothing accessories (HS 61): https://tdap.gov.pk/wp-content/uploads/2022/02/Chapter-61-Articles-of-apparel-and-clothing-accessories.pdf

[4] Canadian Importers Database, HS 610990, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610990&lang=eng

2. Pakistan's Exports (Production)

The Trade Information Portal of Pakistan (TIPP) reports exports under two national tariff lines in HS 6109.90: 6109.9010 Baluchi/Peshawari vests and 6109.9090 other, which is more than 99% of the value every year. The table shows Pakistan's exports of both lines to the world by fiscal year (July–June). For trade with Canada, this report uses Canada's import figures (Section 3), which record USD 2.23 million of these T-shirts from Pakistan in 2025.

Pakistan's exports of T-shirts of non-cotton fibres to the world (PCT 6109.90)

Fiscal year	Value (USD)	Quantity (pieces)	Unit value (USD/piece)	Destinations
FY2021-22	353,824,902	94,735,011	3.73	102
FY2022-23	293,131,898	81,936,178	3.58	102
FY2023-24	303,584,541	91,731,909	3.31	111
FY2024-25	334,419,887	103,556,408	3.23	116
FY2025-26	325,706,843	101,529,415	3.21	123
Change FY26 vs FY25	−2.6%	−2.0%		
Change FY26 vs FY22	−7.9%	+7.2%		
FY2026-27 (Jul 2026 onward, partial)	99,122,702	29,103,795	3.41	86

Quantities are in units ("u") as recorded by TIPP; a few small shipments recorded in kg, "NO" or with no unit are excluded from the quantities but included in the values. In FY2025-26 the largest markets were the United States (USD 187.55 million), the United Kingdom (29.41), Germany (21.64), Spain (14.48) and the Netherlands (9.55). TIPP records larger direct shipments to Canada (USD

7.30 million in FY2025-26) than Canada records under HS 610990 from Pakistan (USD 2.23 million in 2025); part of the difference is probably due to goods being classified under other codes on arrival (for example as cotton T-shirts or jerseys) and to fiscal-year timing, but this is inferred. Canada's figures are used for trade with Canada.

Insight: Pakistan is a large exporter of non-cotton T-shirts: USD 326 million to 123 destinations in FY2025-26, and the number of destinations has grown every year since FY2022-23. Volumes reached 101.5 million pieces, but the average value has fallen from USD 3.73 to USD 3.21 per piece since FY2021-22, so Pakistan sells mainly basic, price-driven product. The United States alone takes 57.6% of the value. This shows Pakistani factories already meet North American buyers' standards and sizing, which is directly useful for Canada.

References

[1] Trade Information Portal of Pakistan (TIPP), Export Trade Data dashboard, PCT 6109.9010 and 6109.9090, filtered by fiscal year (FY2021-22 to FY2026-27), all countries, values in USD and quantities; data accessed 5 October 2026: https://tipp.gov.pk/index.php?r=site/display&id=305

3. Canada's Imports (Consumption)

Canada's imports of T-shirts of non-cotton fibres (HS 610990), USD million

From	2020	2022	2023	2024	2025	Change 2020–25
World	**183.89**	**334.20**	**277.49**	**283.47**	**287.07**	**+56.1%**
China	52.30	96.43	82.99	101.02	93.27	+78.3%
Cambodia	29.42	52.26	33.25	29.98	39.57	+34.5%
Vietnam	13.87	34.75	25.45	30.19	36.20	+160.9%
Bangladesh	17.42	27.92	20.79	21.18	25.61	+47.0%
Sri Lanka	11.75	18.98	13.28	15.71	12.65	+7.7%
Honduras	3.36	9.52	9.48	9.58	8.39	+149.4%
India	2.15	3.33	2.96	2.25	3.09	+44.1%
Pakistan	0.81	1.39	1.50	1.47	2.23	+176.3%

2020 is shown as a benchmark year. 2025 values are the sum of the 12 monthly values in Trade Data Online, because the annual 2025 column had not yet been filled in when the data was accessed. Year to date: total imports in January–July 2026 were USD 174.20 million, −4.2% on January–July 2025 (USD 181.78 million). Imports from Pakistan were USD 1,682,301, +51.0% on USD 1,114,177, a 1.0% share. Pakistan ranked 24th among Canada's suppliers in 2024; imports from Pakistan were USD 0.48 million in 2016.

Insight: Canada imports about USD 285 million a year of non-cotton T-shirts, after a peak of USD 334 million in 2022; 2025 was up +1.3% and January–July 2026 is down 4.2%. Imports from Pakistan are small but growing fast: from USD 0.81 million in 2020 to USD 2.23 million in 2025 (+51.6% in 2025 alone), and up another +51.0% in January–July 2026, against a falling market. Pakistan's share has risen from 0.44% in 2020 to 1.0% in 2026 so far.

Where demand is: imports by province, 2024 (USD)

Province	2022	2023	2024	Share 2024
Ontario	163,818,124	148,106,729	148,033,040	52.2%
British Columbia	104,528,975	71,762,454	83,891,100	29.6%
Quebec	54,755,791	45,750,665	40,835,591	14.4%
Alberta	5,492,778	3,997,785	4,274,854	1.5%
Manitoba	2,249,663	2,239,447	3,063,068	1.1%

Province	2022	2023	2024	Share 2024
Nova Scotia	3,028,964	4,708,951	2,720,690	1.0%

Ontario, British Columbia and Quebec account for 96.2% of imports. Most importers and distribution centres are in the Greater Toronto Area, Metro Vancouver and Montréal, so Pakistani exporters should focus their marketing there. Provincial figures show the province of clearance, not necessarily where the product is sold.

References

[1] Trade Data Online (ISED / Statistics Canada), Canadian imports, HS 610990, all countries (detailed), complete years, USD; accessed 5 October 2026: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C610990&lang=eng

[2] Trade Data Online, HS 610990, monthly trends August 2024 – July 2026, used to total calendar 2025 and January–July 2026: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=24%7CMonthly+Trends&currency=US&productType=HS6&hSelectedCodes=%7C610990&lang=eng

[3] Trade Data Online, HS 610990, imports by province, complete years: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9998&countryList=ALL&toFromCountry=CDN&reportType=TI&timePeriod=5%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C610990&lang=eng

4. Import Market Analysis

Supplier shares of Canada's imports of non-cotton T-shirts (%)

Supplier	2020	2022	2023	2024	2025
China	28.4	28.9	29.9	35.6	32.5
Cambodia	16.0	15.6	12.0	10.6	13.8
Vietnam	7.5	10.4	9.2	10.6	12.6
Bangladesh	9.5	8.4	7.5	7.5	8.9
Sri Lanka	6.4	5.7	4.8	5.5	4.4
Honduras	1.8	2.8	3.4	3.4	2.9
India	1.2	1.0	1.1	0.8	1.1
Pakistan	0.4	0.4	0.5	0.5	0.8

- **China (32.5%)** is the leading supplier and pays the same 18% duty as Pakistan. Its sales held up in January–July 2026 (+2.6%), raising its share to 35.4%.
- **Cambodia, Vietnam and Bangladesh** together supplied 35.3% of imports in 2025, all duty-free (Cambodia and Bangladesh as least developed countries, Vietnam under the CPTPP).
- **Central America and Mexico** (Honduras, Mexico, Nicaragua, Guatemala, El Salvador) supply US-brand programs, often with US yarn and fabric; Honduras and Mexico enter duty-free.
- **Pakistan (0.78%)** and India (1.1%) are small suppliers. Both pay 18%, but Pakistan has grown much faster since 2020 (+176.3% vs +44.1%).
- **Market concentration:** the top three suppliers held 58.9% of imports in 2025. The Canadian Importers Database lists 234 major importers that together account for 80% of imports (CAD 434.3 million in 2024), so the market is spread across many buyers. For goods from Pakistan, 22 importers account for 79.6% of CAD 2.0 million.

> **Insight:** This is a large, price-competitive market dominated by China and duty-free Asian suppliers. Pakistan's recent growth shows that Canadian buyers, mainly team-wear distributors, promotional apparel companies,

brands and retailers, are already testing Pakistani supply. The best openings are private-label and team or club programs where Pakistan can offer small minimum orders, sublimation printing and quick sampling.

References

[1] Trade Data Online, HS 610990 (shares calculated from import values): https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C610990&lang=eng

[2] Canadian Importers Database, HS 610990, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610990&lang=eng

[3] Canadian Importers Database, HS 610990, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610990&countryCode=527

[4] CBSA, Customs Tariff 2026, Chapter 61: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch61-eng.html

5. Quality, Packaging and Labelling Requirements

This section uses official government sources only (Government of Canada, Government of Québec and Government of Pakistan).

5.1 Quality requirements

Requirement	What it means for Pakistani exporters	Authority / legal basis
No danger to health or safety	It is prohibited to manufacture, import, advertise or sell a consumer product that is a danger to human health or safety. Sports T-shirts are consumer products, so this general rule applies even where there is no product-specific standard.	Canada Consumer Product Safety Act (CCPSA), ss. 7–8
Flammability of textiles	Textile products sold in Canada, including clothing, must meet the flame-spread limits of the Textile Flammability Regulations, tested under method CAN/CGSB-4.2 No. 27.5. Raised-fibre surfaces such as brushed or fleeced fabrics are tested more strictly than plain surfaces. Plain polyester knits usually pass, but buyers may ask for a test report.	Textile Flammability Regulations (SOR/2016-194); Health Canada industry guide
Records and traceability	Importers and sellers must keep documents showing from whom they got the product and to whom they sold it, so it can be traced in a recall.	CCPSA, s. 13
Incident reporting	An importer that learns of an incident or defect that caused or could cause serious harm must report it to Health Canada within two days, and to its supplier.	CCPSA, s. 14
No forced labour in the supply chain	Goods mined, manufactured or produced wholly or in part by forced labour are prohibited from entering Canada. CBSA can detain such goods, and importers are expected to carry out due diligence on their supply chains, including yarn and fabric suppliers.	Customs Tariff, tariff item 9897.00.00; CBSA Memorandum D9-1-6

5.2 Packaging requirements

- There is no Canadian packaging standard for sports T-shirts. Garments are usually shipped folded in individual polybags, packed by size and colour in export cartons.
- If the packaging hides the country-of-origin marking on the garment, the packaging itself must also be marked with the country of origin (CBSA Memorandum D11-3-1).
- Each carton should carry the style, size, colour and order or lot number, so the importer can meet the CCPSA traceability and recall requirements.

5.3 Labelling requirements

Label element	Requirement
Fibre content	Shown by generic fibre name (for example "polyester", "elastane/spandex"), with the percentage by mass, in order of predominance. Fibres making up less than 5% may be shown as "other fibre(s)". For example: "100% polyester / 100 % polyester" or "88% polyester, 12% elastane / 88 % polyester, 12 % élasthanne".
Dealer identity	The full name and postal address of the Canadian dealer (importer, brand or retailer), or a CA identification number issued by the Competition Bureau. A Pakistani maker can only use the importer's CA number with the importer's agreement.
Bilingual information	Fibre content must appear in both English and French. Dealer identity may appear in either language.
Permanent label	Apparel must carry the fibre content and dealer identity on a label that is permanently attached, legible and durable for the life of the garment (it must survive at least 10 cleanings), and that is placed where the consumer can easily find it.
Country of origin	Knitted garments and apparel made substantially of textile fibres are listed in the Marking of Imported Goods Order. Goods from Pakistan must be marked in English or French (for example "Made in Pakistan / Fabriqué au Pakistan"), legibly, permanently and where the buyer can easily see it.
Care instructions and size	Care labelling is voluntary in Canada, but if care information is given it must be accurate; most buyers ask for the care symbols of the national standard CAN/CGSB-86.1. Size labelling is not regulated.

Garments imported for further processing in Canada (for example blank jerseys or T-shirts to be printed or embroidered by the importer) may be labelled in Canada after import, provided Health Canada's and the Competition Bureau's rules are met before sale; country-of-origin marking is still required at import. The importer is legally responsible for compliance, so the exporter should agree label content with the buyer before production.

5.4 Quebec: French-language rules (Charter of the French Language, as amended by Bill 96)

Quebec is Canada's third-largest market for these T-shirts (14.4% of imports in 2024), and Montréal is home to several importers in Section 14 (Gildan, Decathlon, Ciele). On top of the federal bilingual rules, products sold in Quebec must follow the Charter of the French Language. Bill 96 (Act respecting French, the official and common language of Québec, S.Q. 2022, c. 14) amended the Charter, and new product-labelling rules under the Regulation respecting the language of commerce and business took effect on 1 June 2025.

Rule	What it means for sports T-shirts	Legal basis
Everything on the product must be in French	Every inscription on the garment, its packaging and documents supplied with it (hang tags, care labels, size charts, warranty cards) must be in French. This includes performance and marketing claims printed on the garment or tag, such as "moisture-wicking", "quick dry", "UV protection" or "anti-odour".	Charter s. 51
French must not be less prominent	Another language may appear, but it must not be given greater prominence than the French or be available on more favourable terms. The OQLF explains this as meaning the other language must not be more visible than the French, and the consumer must not have to make any extra effort to get the information in French.	Charter s. 51 (amended 2022, c. 14, s. 42); OQLF guidance
Trademarks: descriptive words must be in French (in force 1 June 2025)	A registered trademark may stay in another language only if no French version is registered with the Canadian Intellectual Property Office. Any generic or descriptive words inside the trademark (for example "Dri-Fit Tee", "Performance Shirt" or "Training Top") must also appear in French on the product or on a medium permanently attached to it. The brand name itself may	Charter s. 51.1; Regulation C-11, r. 9, s. 7.1

Rule	What it means for sports T-shirts	Legal basis
	stay in English.	
If a French version of the trademark is registered	It must be used on products sold in Quebec.	Charter s. 51.1; OQLF guidance
Transition period (until 1 June 2027)	Products with trademarks whose descriptive words are not in French may still be sold until 1 June 2027 if they were made before 1 June 2025 and no French version of the trademark had been filed by 26 June 2024. New production for Canada should already comply.	OQLF, Marques de commerce sur les produits
Exceptions useful to exporters	Inscriptions may be only in another language on containers used in international transport (export cartons), and on products for incorporation or processing that are not sold at retail in Quebec. The name of a firm established only outside Quebec may stay in its original language.	Regulation C-11, r. 9, ss. 3(2), 3(4), 7(1)
Displays count as advertising	Shelf displays and point-of-sale material are treated as commercial advertising, where French must be clearly predominant.	OQLF guidance
Enforcement	The Office québécois de la langue française (OQLF) handles complaints and works with businesses to bring products into compliance. The Charter provides penal fines, which are doubled for a second offence and tripled for later offences.	Charter ss. 205–207

Insight: Use one fully bilingual label set for all of Canada: a permanent sewn-in label with fibre content in English and French, the dealer's name and address or CA number, and "Made in Pakistan", plus hang tags with French at least as large and visible as the English. Translate every descriptive word, including words inside logos (for example "Performance Tee / T-shirt de performance", "Moisture Wicking / Évacuation de l'humidité"). Team names, player names and club crests on jerseys are not product inscriptions in the same sense, but the importer should confirm any printed text with the licence holder. Outer export cartons can stay in English only.

References

[1] Health Canada, Meeting Canada Consumer Product Safety Act requirements: https://www.canada.ca/en/health-canada/services/consumer-product-safety/legislation-guidelines/acts-regulations/canada-consumer-product-safety-act.html

[2] Canada Consumer Product Safety Act (S.C. 2010, c. 21): https://laws-lois.justice.gc.ca/eng/acts/C-1.68/index.html

[3] Health Canada, Guidance on mandatory reporting under section 14 of the CCPSA: https://www.canada.ca/en/health-canada/services/consumer-product-safety/legislation-guidelines/acts-regulations/canada-consumer-product-safety-act/industry/guide-mandatory-reporting-section-14.html

[4] Textile Flammability Regulations (SOR/2016-194): https://laws-lois.justice.gc.ca/eng/regulations/SOR-2016-194/index.html

[5] Health Canada, Industry guide to the flammability of textile products: https://www.canada.ca/en/health-canada/services/consumer-product-safety/reports-publications/industry-professionals/industry-guide-flammability-textile.html

[6] CBSA, Memorandum D9-1-6, Goods manufactured or produced by prison or forced labour (tariff item 9897.00.00): https://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-6-eng.html

[7] CBSA, Memorandum D11-3-1, Marking of Imported Goods (Schedule I, items 5(8) knitted garments and 5(10) apparel): https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-3-1-eng.html

[8] Competition Bureau Canada, Guide to the Textile Labelling and Advertising Regulations: https://competition-bureau.canada.ca/en/guide-textile-labelling-and-advertising-regulations

[9] Textile Labelling and Advertising Regulations (C.R.C., c. 1551): https://laws-lois.justice.gc.ca/eng/regulations/C.R.C., c. 1551/FullText.html

[10] Competition Bureau Canada, CA identification number: https://competition-bureau.canada.ca/en/contact-competition-bureau-canada/ca-identification-number

[11] Government of Québec (LégisQuébec), Charter of the French Language, C-11, ss. 51, 51.1, 205–207: https://www.legisquebec.gouv.qc.ca/en/document/cs/c-11

[12] Government of Québec (LégisQuébec), Regulation respecting the language of commerce and business, C-11, r. 9, ss. 3, 7, 7.1: https://www.legisquebec.gouv.qc.ca/en/document/cr/C-11,%20r.%209

[13] Office québécois de la langue française, Marques de commerce sur les produits (rules in force since 1 June 2025; transition to 1 June 2027): https://www.oqlf.gouv.qc.ca/francisation/entreprises/marque-commerce-produits.html

[14] Office québécois de la langue française, Loi sur la langue officielle et commune du Québec, le français (Bill 96) – legislative changes: https://www.oqlf.gouv.qc.ca/charte/changementslegislatifs/

6. Technical and Safety Standards

This section uses official government sources only (Government of Canada, Government of Québec and Government of Pakistan).

Aspect	Requirement	Authority / reference
Legal framework	Canada Consumer Product Safety Act (CCPSA). There is no mandatory Canadian product standard specific to sports T-shirts; general safety, flammability and labelling rules apply.	Health Canada
Flammability	Fabric must meet the Textile Flammability Regulations (test method CAN/CGSB-4.2 No. 27.5). Children's sleepwear has separate, stricter rules, so garments should not be marketed as sleepwear unless they meet them.	Textile Flammability Regulations (SOR/2016-194)
Product safety obligations	Importer must keep traceability records, report serious incidents within two days, and carry out recalls if ordered.	CCPSA, ss. 13–14, 31–32
Textile labelling	Bilingual fibre content and dealer identity (name and address or CA number) on a permanent label.	Textile Labelling and Advertising Regulations; Competition Bureau
Origin marking	Garments marked "Made in Pakistan" (English or French), legible and permanent.	CBSA D11-3-1
Forced labour	Goods made wholly or partly with forced labour are prohibited. Be ready to show the source of yarn, fabric and dyeing/printing.	Customs Tariff item 9897.00.00; CBSA D9-1-6
Export clearance in Pakistan	The Goods Declaration and export documents are filed electronically through Pakistan Single Window (PSW), which links customs, banks and other government agencies.	Pakistan Single Window
Customs accounting	The importer needs a CBSA business number and import-export account and must use the CARM Client Portal to account for and pay duties and taxes (18% duty plus GST/HST).	CBSA

References

[1] Canada Consumer Product Safety Act (S.C. 2010, c. 21): https://laws-lois.justice.gc.ca/eng/acts/C-1.68/index.html

[2] Health Canada, Meeting Canada Consumer Product Safety Act requirements: https://www.canada.ca/en/health-canada/services/consumer-product-safety/legislation-guidelines/acts-regulations/canada-consumer-product-safety-act.html

[3] Textile Flammability Regulations (SOR/2016-194): https://laws-lois.justice.gc.ca/eng/regulations/SOR-2016-194/index.html

[4] Textile Labelling and Advertising Regulations (C.R.C., c. 1551): https://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,_c._1551/FullText.html

[5] CBSA, Memorandum D11-3-1, Marking of Imported Goods: https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-3-1-eng.html

[6] CBSA, Memorandum D9-1-6, Goods manufactured or produced by prison or forced labour: https://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-6-eng.html

[7] Pakistan Single Window (PSW): https://www.psw.gov.pk/

[8] CBSA, CARM: Assess and pay duties and taxes on imported commercial goods: https://www.cbsa-asfc.gc.ca/services/carm-gcra/menu-eng.html

7. Import Tariff

Tariff item	Description	MFN	GPT (Pakistan)	Duty-free access
6109.90.00	T-shirts, singlets and other vests, knitted or crocheted, of other textile materials (suffix 10: of polyesters; 90: other). Unit: number	18%	Not available (18% applies)	Free: LDCT, CPTPT, UST/MXT, CEUT, UKT, HNT, JT, PT, COLT, KRT, CIAT, CT, CRT, PAT, UAT, IT, NT, SLT, CCCT

Pakistan pays the full MFN rate of 18% on sports T-shirts, because Canada's General Preferential Tariff (GPT) does not cover most apparel, including this tariff item. The same goods enter Canada duty-free from least developed countries under the LDCT (including Bangladesh, Cambodia, Myanmar, Haiti and Madagascar), from Vietnam and other CPTPP members, from the United States and Mexico (CUSMA), from the European Union and the United Kingdom, and from other free-trade partners such as Honduras, Jordan, Peru, Colombia and Korea. China, India, Sri Lanka and Türkiye pay 18%, like Pakistan. GST/HST is also payable at import.

> **Insight:** The 18% duty is Pakistan's biggest disadvantage in this market. Cambodia, Vietnam and Bangladesh, which together supplied 35.3% of Canada's imports in 2025, pay no duty. To arrive at the same duty-paid cost, a Pakistani supplier's price must be about 15% lower than a duty-free competitor's (1 ÷ 1.18 = 0.85), so it must compete on fabric cost, speed, small minimum orders and specialised products rather than on price alone.

References

[1] CBSA, Customs Tariff 2026, Chapter 61, tariff item 6109.90.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch61-eng.html

[2] CBSA, Import commercial goods into Canada: https://www.cbsa-asfc.gc.ca/import/?D=A

8. Non-Tariff Barriers

- **Brand-controlled supply chains and compliance audits:** most imports are made to order for brands and retailers that choose factories through sourcing programs. They require social-compliance audits, chemical-safety commitments (restricted substances lists) and test reports before placing orders.
- **Forced-labour due diligence:** Canada prohibits imports of goods made with forced labour, and large Canadian companies must report each year on the steps they take to prevent forced and child labour in their supply chains. Buyers increasingly ask for proof of where the polyester yarn and fabric came from.
- **Labelling and flammability:** garments without a correct bilingual fibre-content label, dealer identity or "Made in Pakistan" marking must be relabelled before sale, at the importer's cost.
- **Quebec French-language rules (Bill 96):** hang tags, labels and printed claims on products sold in Quebec must be in French, with French at least as prominent as any other language. Since 1 June 2025, descriptive words inside trademarks must also be translated. Quebec accounted for 14.4% of Canada's imports in 2024.
- **Promotional and event market:** a large part of polyester T-shirt demand comes from decorators and promotional-products distributors, who buy blanks from wholesalers such as SanMar and Gildan with fast replenishment from Canadian warehouses. New suppliers must offer consistent colour, sizing and stock programs.
- **Synthetic fabric supply:** Pakistan's garment industry is built mainly on cotton. A TDAP report on readymade garments identified high duties on man-made fibre in Pakistan as a constraint on competitiveness in synthetic products, so many makers of polyester sportswear depend on imported fabric, which adds cost and lead time.
- **Logistics:** shipments from Karachi to Toronto or Montréal involve transhipment and long transit times, while Asian competitors ship directly to Vancouver. This matters for seasonal and replenishment orders.

References

[1] CBSA, Memorandum D9-1-6, Goods manufactured or produced by prison or forced labour: https://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-6-eng.html

[2] Public Safety Canada, Fighting Against Forced Labour and Child Labour in Supply Chains Act: guidance for entities: https://www.publicsafety.gc.ca/cnt/cntrng-crm/frcd-lbr-cndn-spply-chns/prpr-rprt-en.aspx

[3] Competition Bureau Canada, Guide to the Textile Labelling and Advertising Regulations: https://competition-bureau.canada.ca/en/guide-textile-labelling-and-advertising-regulations

[4] CBSA, Memorandum D11-3-1, Marking of Imported Goods: https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-3-1-eng.html

[5] Office québécois de la langue française, Marques de commerce sur les produits: https://www.oqlf.gouv.qc.ca/francisation/entreprises/marque-commerce-produits.html

[6] TDAP, Product report: Readymade garments (synthetic fibre constraints, pp. 31–37): https://tdap.gov.pk/wp-content/uploads/2022/01/1.2-RMG-REPORT.pdf

9. Distribution Channels

Imported synthetic T-shirts reach Canadian users through the channels below. The company examples are taken from the Canadian Importers Database lists of major importers of HS 610990 (all origins, and goods from Pakistan).

Channel	Role	Examples of major importers (CID, 2024)
Global sportswear brands	Import branded training and running T-shirts for their own stores, online shops and sporting goods chains	Adidas Canada (Concord, ON); Nike Canada (Toronto, ON); Under Armour Canada (Unionville, ON); Puma United Canada (Toronto, ON); New Balance Canada; ASICS Canada; lululemon athletica (Vancouver, BC)
Sporting goods retailers	Own-brand and branded activewear for retail	Decathlon Canada (Montréal, QC); INA International (Calgary, AB)
Blank apparel wholesalers	Sell blank T-shirts to decorators, printers and promotional-products distributors	Gildan (Montréal, QC); SanMar Canada (Vancouver, BC); Trimark Sportswear (Richmond Hill, ON); Augusta Sportswear Canada (Kitchener, ON)
Team-wear and promotional apparel companies	Custom team, club, school and event T-shirts	Kukri Sports Canada (Port Coquitlam, BC); Bensussen Deutsch & Associates (Vancouver, BC); Calgary Exhibition and Stampede (Calgary, AB); Cantex Distribution (uniforms; Niagara Falls, ON)
Apparel importers buying from Pakistan	Importers and wholesalers already sourcing these T-shirts from Pakistan	Bedrock Imports, Bluestein Export Import, Sardar Garments and Textiles (Toronto, ON); Sam & Riz Traders (Milton, ON); Troy Apparel (Montréal-Nord, QC); Levi Strauss & Co. Canada (Toronto, ON)

For a Pakistani exporter, the most practical entry routes are: (1) team-wear, club and promotional apparel companies, which buy custom sublimated polyester T-shirts in smaller lots; (2) private-label programs for sporting goods retailers; and (3) Canadian importers that already buy from Pakistan, who know the duty cost and documentation. Supplying global brands is possible, but their orders are usually placed through regional sourcing offices outside Canada.

References

[1] Canadian Importers Database, HS 610990, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610990&lang=eng

[2] Canadian Importers Database, HS 610990, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610990&countryCode=527

10. Pricing

Level	Product / basis	Price	Source
Retail (entry level)	Kalenji Men's Breathable Running T-Shirt – 100 Dry (100% polyester, 98% recycled)	CAD 6.00 on sale (regular CAD 9.00)	decathlon.ca
Retail (mid-range)	Kiprun Men's Breathable Running T-Shirt, Run 500 Dry	CAD 19.99	decathlon.ca
Retail (brand)	adidas Workout Essentials FeelReady T-shirt	CAD 26 on sale (regular CAD 30)	adidas.ca
Retail (premium brand)	adidas D4T Power 3-Stripes T-shirt	CAD 52 on sale (regular CAD 65)	adidas.ca
Export (FOB Pakistan), all markets	Average value per piece of Pakistan's exports of PCT 6109.90, FY2025-26	USD 3.21 per piece (FY2021-22: USD 3.73)	TIPP

Retail prices were checked on 5 October 2026 and change often. Synthetic sports T-shirts retail from under CAD 10 (store brands) to CAD 30–65 (global brands). Export unit values are calculated from TIPP value and quantity. A Canadian importer will add the 18% duty, freight, brokerage and its own margin, so FOB prices need to be a fraction of the retail price. Exporters should benchmark against duty-free Cambodian, Vietnamese and Bangladeshi factories.

References

[1] Decathlon Canada, Men's Breathable Running T-Shirt – 100 Dry: https://www.decathlon.ca/en/p/mens-breathable-running-t-shirt-100-dry/165437/c382m8488034

[2] Decathlon Canada, Men's Breathable Running T-Shirt, Run 500 Dry: https://www.decathlon.ca/en/p/mens-breathable-running-t-shirt-run-500-dry/339765/c311m8861543

[3] adidas Canada, Workout Essentials FeelReady T-shirt: https://www.adidas.ca/en/workout-essentials-feelready-t-shirt/KD5477.html

[4] adidas Canada, D4T Power 3-Stripes T-shirt: https://www.adidas.ca/en/d4t-power-3-stripes-t-shirt/KS1145.html

[5] TIPP, Export Trade Data, PCT 6109.90 (values and quantities used to calculate unit values): https://tipp.gov.pk/index.php?r=site/display&id=305

11. Reasons for Pakistan's Low/High Share

Why the share has grown

- Fast recent growth: imports from Pakistan rose +51.6% in 2025 and +51.0% in January–July 2026, while the market fell.
- Strong US business: the United States takes 57.6% of Pakistan's exports of these T-shirts, so many factories already meet North American quality, sizing and compliance standards.
- Sportswear cluster: Sialkot makes team uniforms, sublimated jerseys and training wear in small lots, which suits Canadian clubs, schools and team-wear distributors.
- A wide buyer base: 22 Canadian importers bought these T-shirts from Pakistan in 2024, including brands, retailers and team-wear companies.

Why the share is still small

- Duty disadvantage: Pakistan pays 18% while Cambodia, Bangladesh and Vietnam pay nothing.
- Cotton focus: Pakistan's knitwear industry is built on cotton; synthetic fabric is often imported, which raises costs and lead times.

- Low value per piece: Pakistan's average export price (about USD 3.2 per piece) reflects basic products rather than branded performance wear.
- Brand sourcing elsewhere: global sportswear brands make most of their performance T-shirts in China and Southeast Asia.

References

[1] Trade Data Online, HS 610990 (Canadian imports by country): https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C610990&lang=eng

[2] TIPP, Export Trade Data, PCT 6109.90 (destinations and unit values): https://tipp.gov.pk/index.php?r=site/display&id=305

[3] TDAP, Product report: Readymade garments: https://tdap.gov.pk/wp-content/uploads/2022/01/1.2-RMG-REPORT.pdf

[4] Canadian Importers Database, HS 610990, importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610990&countryCode=527

12. Recommendations

- **Target team-wear and promotional buyers first.** Clubs, schools, leagues, events and promotional-products distributors buy custom sublimated polyester T-shirts in smaller lots, where speed, printing quality and low minimum orders matter more than the 18% duty.
- **Follow the importers already buying from Pakistan.** Approach the 22 importers that sourced these T-shirts from Pakistan in 2024 (see the CID list in Section 14) with wider ranges and better prices.
- **Offset the duty with value.** Offer recycled-polyester fabrics, sublimation, quick sampling and stock programs. Ask buyers to compare duty-paid landed cost, not FOB price alone.
- **Secure fabric supply and traceability.** Use reliable polyester fabric sources and keep records of yarn and fabric origin, to answer forced-labour due-diligence questions.
- **Get compliance-ready.** Obtain a recognised social-compliance audit, offer fabric flammability and chemical test reports, and supply bilingual permanent labels with fibre content, dealer identity and "Made in Pakistan" (Sections 5 and 6).
- **Use Pakistan's US base.** Exporters selling to US brands and team-wear companies should ask them to extend supply to their Canadian operations.

Trade shows (Canada)

Show	Dates	Location	Focus
Apparel Textile Sourcing (ATS) Canada	September 2027 (dates to be announced; the 2026 show was 23–25 September)	Toronto, ON	Sourcing show where international factories meet Canadian apparel brands and retailers; private label, activewear and outdoor pavilion
Apparel Textile Sourcing Montréal	2027 date to be announced (2026 event: 28 September)	Montréal, QC	One-day sourcing event for Quebec apparel buyers
TOPS+ 2027 (Promotional Product Professionals of Canada)	9–25 February 2027 (Vancouver 9 Feb; Calgary 11 Feb; Winnipeg 18 Feb; Laval 23 Feb; Toronto 25 Feb)	Five Canadian cities	Canada's main travelling promotional-products show, where distributors source branded and decorated apparel

References

[1] Apparel Textile Sourcing (official website): https://www.appareltextilesourcing.com/

[2] Promotional Product Professionals of Canada, TOPS+ 2027 (official website): https://pppc.ca/events/tops/

[3] Canadian Importers Database, HS 610990, major importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610990&countryCode=527

[4] CBSA, Memorandum D9-1-6, Goods manufactured or produced by prison or forced labour: https://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-6-eng.html

13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of sports T-shirts can use these official sources:

- Pakistan Exporters Directory (TDAP), search by HS code 6109.
- TDAP list of exporters of articles of apparel and clothing accessories, knitted or crocheted (HS 61): about 770 companies, concentrated in Karachi, Sialkot, Faisalabad and Lahore. Sialkot firms specialise in sportswear and team uniforms.

TIPP data shows that Pakistani exporters shipped sports T-shirts under this code to 123 destinations in FY2025-26, so there is a base of active exporters.

References

[1] Pakistan Exporters Directory (TDAP), search by HS code: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=6109

[2] TDAP, Pakistan Exporters Directory information page: https://tdap.gov.pk/pakistan-exporters-directory/

[3] TDAP, Exporters of Pakistan sector: Articles of apparel and clothing accessories (HS 61): https://tdap.gov.pk/wp-content/uploads/2022/02/Chapter-61-Articles-of-apparel-and-clothing-accessories.pdf

[4] TIPP, Export Trade Data, PCT 6109.9010 and 6109.9090, FY2025-26 (destinations): https://tipp.gov.pk/index.php?r=site/display&id=305

14. List of Canadian Importers

The table below lists major Canadian importers of sports T-shirts (HS 610990). The complete list of importers can be obtained from the Canadian Importers Database at **https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610990&lang=eng**.

Company	City, Province	Postal code	Phone	Website
ADIDAS CANADA LIMITED	Concord, Ontario	L4K 5B2	905-761-9900	adidas.ca
CALGARY EXHIBITION AND STAMPEDE LIMITED	Calgary, Alberta	T2G 2W1	403-261-0101 †	calgarystampede.com
CANTEX DISTRIBUTION INC	Niagara Falls, Ontario	L2H 0A6	905-374-3121	cantexdistribution.com
CIELE ATHLETIQUE INC.	Montréal, Quebec	H3J 1M1	514-907-2851 †	cieleathletics.com
DECATHLON CANADA INC.	Montréal, Quebec	H1N 2C6	438-341-1188	decathlon.ca
GILDAN ACTIVEWEAR INC.	Montréal, Quebec	H3A 3J2	514-938-1553	gildan.com
KUKRI SPORTS CANADA INC.	Port Coquitlam, British Columbia	V3C 6M2	604-942-9989	kukrisports.com/ca
LEVI STRAUSS & CO. CANADA INC.	Toronto, Ontario	M9W 5Y1	416-675-1222	levi.com/CA
NIKE CANADA CORP	Toronto, Ontario	M5V 3C7	416-581-1585	nike.com/ca
PUMA UNITED CANADA ULC	Toronto, Ontario	M9W 0C9	905-891-5453 †	ca.puma.com
SANMAR CANADA	Vancouver,	V6P 3G1	1-800-663-7965	sanmarcanada.com

Company	City, Province	Postal code	Phone	Website
	British Columbia			
UNDER ARMOUR CANADA ULC	Unionville, Ontario	L6G 0E7	905-479-1968	underarmour.ca

Contact details and websites checked on 5 October 2026. † YellowPages.ca lists the company at a different address from the CID (Calgary Stampede: Stampede Park, T2P 2K8; Ciele: 2215 avenue Beaconsfield, Montréal, H4A 2G9; Puma: 1250 South Service Road, Mississauga, L5E 1V4), so confirm before contacting. Adidas, Cantex, Calgary Stampede and Levi Strauss are among the importers that bought these T-shirts from Pakistan in 2024. Several other importers from Pakistan (for example Bedrock Imports, Bluestein Export Import, Sardar Garments and Textiles, Sam & Riz Traders and Troy Apparel) are not listed because a phone number and working website could not both be confirmed. The CID gives company names and addresses only, not contact persons or import values; the importer is not necessarily the end user of the product.

References

[1] Canadian Importers Database, HS 610990, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610990&lang=eng

[2] Canadian Importers Database, HS 610990, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610990

[3] YellowPages.ca business search (phone numbers and websites), accessed 5 October 2026: https://www.yellowpages.ca/

[4] Kukri Sports, Contact us (Canada office): https://www.kukrisports.com/ca/contact-us/

[5] Ciele Athletics, company website: https://cieleathletics.com/

**The TIC Wing may be contacted for additional guidance.*