PRODUCT REPORT

# Cotton T-shirts, Singlets and Vests

HS Code 6109.10 | Export market guide: Pakistan to Canada | October 2026

### Key facts at a glance

| Indicator | Value | Source |
|---|---|---|
| Canada's imports of knitted cotton T-shirts, singlets and vests (HS 610910), 2025 | USD 677.48 million (+3.7% vs 2024) | Trade Data Online |
| Canada's imports from Pakistan, 2025 | USD 12.79 million (1.89% share; +11.7% vs 2024; +137.2% vs 2020) | Trade Data Online |
| Pakistan's rank among suppliers | 13th in 2025 (17th in 2020) | Trade Data Online |
| **Pakistan in 2026 so far** | January–August 2026: USD 9.38 million (+12.9%), while total imports fell 3.9% | Trade Data Online |
| Largest supplier to Canada | Bangladesh: USD 168.21 million, 24.8% share (2025) | Trade Data Online |
| Pakistan's world exports, FY2025-26 | USD 463.7 million / 146.2 million pieces to 113 destinations (+3.1% on FY2024-25) | TIPP |
| Canadian import duty | MFN 18%. Pakistan pays 18% (no GPT for apparel); duty-free for LDCs such as Bangladesh and Cambodia, for Vietnam (CPTPP), Honduras, and CUSMA and EU origins | CBSA Customs Tariff 2026 |
| Key product rules | Bilingual permanent fibre-content label with dealer identity; textile flammability; general product safety | Competition Bureau; Health Canada |
| Origin marking | Apparel 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) | 228 importers account for 80.5% of imports (CAD 971.4 million). From Pakistan: 45 importers account for 80.4% of CAD 18.3 million | Canadian Importers Database |

*Trade values from Trade Data Online and TIPP are in US dollars. Canadian Importers Database values and retail prices are in Canadian dollars. Pakistan's data follows its fiscal year (July–June); Canada's data follows the calendar year.*

## 1. Introduction

**HS 6109.10** covers "T-shirts, singlets and other vests, knitted or crocheted", "of cotton", for men, women and children. In Canada's 2026 Customs Tariff the tariff item is 6109.10.00 (unit: number), with statistical suffixes that separate plain white crew-neck T-shirts (11 men's or boys', 21 women's or girls'), other T-shirts (12, 22) and other singlets and vests (19, 29).

Products outside this code, which exporters should classify separately:

- T-shirts of man-made fibres (HS 6109.90 when of other textile materials), such as polyester performance tees.
- Knitted cotton polo shirts and shirts with collars (HS 6105.10, 6106.10) and sweatshirts (HS 6110.20).

- Babies' garments (HS 6111) and underwear briefs (HS 6107, 6108).

Whether a T-shirt is "of cotton" depends on the fibre that predominates by weight; a 60% cotton, 40% polyester blend stays in 6109.10, while a 50/50 blend needs care. Classification should be confirmed with the Canadian importer or a customs broker, or by an advance ruling from CBSA.

Canada's T-shirt market is large and varied. Basic and multipack T-shirts are sold by mass merchants and discount chains (Walmart, Winners, Canadian Tire, Costco); fashion T-shirts by apparel chains (H&M, Zara, Urban Outfitters, Gap); branded and team T-shirts by sportswear companies (Nike, Adidas) and sports clubs; and blank T-shirts by promotional-products distributors and screen printers, who decorate them for businesses, schools, events and souvenir shops.

Pakistan has a large knitwear industry, concentrated in Karachi, Faisalabad and Lahore and based on its own cotton yarn and jersey fabric. TIPP shows exports of cotton T-shirts of USD 463.7 million in FY2025-26 to 113 destinations.

### References

[1] CBSA, Customs Tariff 2026, Chapter 61, tariff item 6109.10.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch61-eng.html

[2] TDAP, Readymade garments sector report (RMG 2022): https://tdap.gov.pk/wp-content/uploads/2022/08/RMG2022.pdf

[3] Canadian Importers Database, HS 610910, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610910&lang=eng

## 2. Pakistan's Exports (Production)

The Trade Information Portal of Pakistan (TIPP) reports exports under one national tariff line, 6109.1000 "of cotton". The table shows exports by fiscal year (July–June).

### Pakistan's exports of knitted cotton T-shirts (PCT 6109.1000)

| Fiscal year | World (USD million) | World (million pieces) | Unit value (USD/piece) | Canada (USD million) | Canada rank / share | Destinations |
|---|---|---|---|---|---|---|
| FY2021-22 | 386.56 | 106.72 | 3.62 | 5.25 | 9th / 1.4% | 96 |
| FY2022-23 | 366.61 | 100.74 | 3.64 | 6.92 | 8th / 1.9% | 94 |
| FY2023-24 | 343.27 | 105.88 | 3.24 | 4.47 | 12th / 1.3% | 98 |
| FY2024-25 | 449.79 | 140.19 | 3.21 | 7.16 | 11th / 1.6% | 108 |
| FY2025-26 | 463.71 | 146.17 | 3.17 | 7.50 | 10th / 1.6% | 113 |
| FY2026-27 (Jul–Sep) | 105.01 | 33.85 | 3.10 | 1.65 | 8th / 1.6% | 83 |

*Quantities are in units (pieces) as recorded by TIPP. FY2026-27 covers July–September 2026 only. In FY2025-26 the largest markets were the United States (USD 170.3 million), Germany (60.1), the United Kingdom (43.4), the Netherlands (25.4) and Spain (22.0); Canada ranked 10th. TIPP records smaller direct shipments to Canada (USD 7.50 million in FY2025-26) than Canada records from Pakistan (USD 12.79 million in calendar 2025), probably because of goods shipped through the United States or declared under other knitwear codes, and fiscal-year timing (inferred). Canada's figures are used for trade with Canada.*

> **Insight:** Pakistan's cotton T-shirt exports grew from USD 343.3 million in FY2023-24 to USD 463.7 million in FY2025-26, and reached a record 113 destinations. The average value was USD 3.17 per piece (USD 3.22 for direct shipments to Canada). Canada takes only about 1.6% of these exports, so there is room to grow.

### References

[1] Trade Information Portal of Pakistan (TIPP), Export Trade Data dashboard, PCT 6109.1000, filtered by fiscal year (FY2021-22 to FY2026-27), all countries, values in USD and quantities; data accessed 9 October 2026: https://tipp.gov.pk/index.php?r=site/display&id=305

## 3. Canada's Imports (Consumption)

### Canada's imports of cotton T-shirts, singlets and vests (HS 610910), USD million

| From | 2020 | 2022 | 2023 | 2024 | 2025 | Change 2024–25 |
|---|---|---|---|---|---|---|
| **Total imports** | **391.65** | **718.81** | **653.08** | **653.50** | **677.48** | **+3.7%** |
| Bangladesh | 90.76 | 185.67 | 144.79 | 150.83 | 168.21 | +11.5% |
| Vietnam | 21.18 | 53.38 | 50.18 | 58.88 | 66.68 | +13.3% |
| China | 41.28 | 63.77 | 56.30 | 65.59 | 65.73 | +0.2% |
| Honduras | 25.24 | 49.13 | 67.24 | 54.56 | 54.34 | −0.4% |
| Cambodia (Kampuchea) | 44.22 | 57.92 | 47.04 | 43.00 | 52.18 | +21.4% |
| India | 25.00 | 59.37 | 50.70 | 38.59 | 43.82 | +13.5% |
| Peru | 22.44 | 31.57 | 32.15 | 37.27 | 34.24 | −8.1% |
| **Pakistan** | 5.390 | 11.905 | 11.719 | 11.449 | 12.785 | +11.7% |

*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–August 2026 were USD 473.99 million (−3.9% on the same months of 2025, USD 493.30 million); imports from Pakistan were USD 9,375,584 (+12.9% on USD 8,302,439), a 1.98% share.*

### Pakistan in Canada's imports

| Indicator | 2016 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|
| Imports from Pakistan (USD million) | 4.73 | 5.39 | 6.23 | 11.90 | 11.72 | 11.45 | 12.79 |
| Share of Canada's imports | 1.14% | 1.38% | 1.20% | 1.66% | 1.79% | 1.75% | 1.89% |
| Rank among suppliers | 17th | 17th | 17th | 14th | 13th | 16th | 13th |

**Insight:** Canada imports about USD 650–720 million a year of cotton T-shirts (USD 677.48 million in 2025, +3.7%). Imports from Pakistan more than doubled from USD 5.39 million in 2020 to USD 12.79 million in 2025 (+137.2%), and Pakistan rose from 17th to 13th place. Its share is still small at 1.89%. In January–August 2026 imports from Pakistan grew +12.9% while the market fell 3.9%, lifting Pakistan's share to 1.98%.

### Where demand is: imports by province (USD)

| Province | 2022 | 2023 | 2024 | Share 2024 |
|---|---|---|---|---|
| Ontario | 381,810,199 | 332,544,294 | 342,705,294 | 52.4% |
| British Columbia | 149,277,425 | 134,747,255 | 154,056,836 | 23.6% |
| Quebec | 153,166,715 | 148,584,175 | 121,807,396 | 18.6% |
| Nova Scotia | 15,449,478 | 17,366,929 | 14,164,487 | 2.2% |
| Alberta | 12,023,689 | 13,395,079 | 13,712,199 | 2.1% |
| Manitoba | 5,580,054 | 4,686,799 | 5,010,652 | 0.8% |
| Saskatchewan | 811,810 | 880,000 | 1,420,995 | 0.2% |

Ontario, British Columbia and Quebec together accounted for 94.7% of imports in 2024. Provincial figures show the province where goods were cleared, which is usually where the importer or its distribution centre is located, not necessarily where the product is sold.

### References

[1] Trade Data Online (ISED / Statistics Canada), Canadian imports, HS 610910, all countries (detailed), complete years, USD; accessed 9 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=%7C610910&lang=eng

[2] Trade Data Online, HS 610910, monthly trends (September 2024 – August 2026), used to total calendar 2025 and the 2026 year to date: 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=%7C610910&lang=eng

[3] Trade Data Online, HS 610910, 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=%7C610910&lang=eng

## 4. Import Market Analysis

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

| Supplier | 2020 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Bangladesh | 23.2% | 25.8% | 22.2% | 23.1% | 24.8% |
| Vietnam | 5.4% | 7.4% | 7.7% | 9.0% | 9.8% |
| China | 10.5% | 8.9% | 8.6% | 10.0% | 9.7% |
| Honduras | 6.4% | 6.8% | 10.3% | 8.3% | 8.0% |
| Cambodia (Kampuchea) | 11.3% | 8.1% | 7.2% | 6.6% | 7.7% |
| India | 6.4% | 8.3% | 7.8% | 5.9% | 6.5% |
| Peru | 5.7% | 4.4% | 4.9% | 5.7% | 5.1% |
| **Pakistan** | 1.38% | 1.66% | 1.79% | 1.75% | 1.89% |

- **Bangladesh (24.8%)** is by far the largest supplier and enters duty-free as a least developed country. It grew +11.5% in 2025.
- **Vietnam (9.8%), Honduras (8.0%) and Cambodia (7.7%)** also enter duty-free. Vietnam's share has almost doubled since 2020.
- **China (9.7%) and India (6.5%)** pay the same 18% as Pakistan and are the largest dutiable suppliers.
- **Pakistan (1.89%)** is the 13th supplier and grew +11.7% in 2025.
- **Market concentration:** the top three suppliers held 44.4% of imports in 2025. Buyers are spread out: the Canadian Importers Database lists 228 major importers for 80.5% of imports (CAD 971.4 million in 2024), and the top 10 hold only 32.1%. From Pakistan, 45 importers account for 80.4% of CAD 18.3 million, and the top 10 hold 47.9%.

> **Insight:** Canada's cotton T-shirt market is dominated by duty-free suppliers, especially Bangladesh. Pakistan's share is small but growing, and it already sells to a wide range of buyers, from global sportswear and fashion brands to souvenir and screen-printing companies. Value-added, decorated and organic T-shirts, and fast, small runs for Canadian brands, are where the 18% duty matters least.

### References

[1] Trade Data Online, HS 610910 (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=%7C610910&lang=eng

[2] Canadian Importers Database, HS 610910, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610910&lang=eng

[3] Canadian Importers Database, HS 610910, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610910&countryCode=527

# 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. Cotton 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 must meet the flame-spread limits of the Textile Flammability Regulations. Plain-surface cotton garments normally pass, but brushed or napped cotton surfaces (for example flannel or fleece-backed fabrics) are tested more strictly, and buyers may ask for a test report under method CAN/CGSB-4.2 No. 27.5. | 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 cotton, yarn, fabric and dyeing or washing units. | Customs Tariff, tariff item 9897.00.00; CBSA Memorandum D9-1-6 |

## 5.2 Packaging requirements

- There is no Canadian packaging standard for knitted cotton T-shirts, singlets and tank tops. Garments are usually shipped folded in individual polybags, packed by style, size and colour in export cartons.
- If the packaging hides the country-of-origin marking on the product, 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, 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% cotton / 100 % coton" or "60% cotton, 40% polyester / 60 % coton, 40 % polyester". |
| 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 and country of origin may appear in either language. |
| Type of label | Apparel is a Schedule I article that needs a permanent label: the fibre content and dealer |

| Label element | Requirement |
|---|---|
| | identity must be on a label that is permanently attached, legible and durable for the life of the garment (it must survive at least 10 cleanings), and placed where the consumer can easily find it. |
| Country of origin | Apparel is listed in the Marking of Imported Goods Order, so 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 or relabelling in Canada may be labelled in Canada after import, provided the labelling 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 cleared 18.6% of Canada's imports of cotton T-shirts in 2024, and several importers of Pakistani T-shirts are based in Montréal (Zara Canada, Lamour, Northern Souvenirs, Centric Canada). 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 knitted cotton T-shirts, singlets and tank tops | Legal basis |
|---|---|---|
| Everything on the product must be in French | Every inscription on the product, its container or wrapping, and documents supplied with it (hang tags, care labels, size charts and warranty cards) must be in French. This includes claims printed on the product or its packaging, such as "organic cotton", "pre-shrunk", "heavyweight" or "relaxed fit". | 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 "Classic Tee", "Pocket T-Shirt" or "Graphic Tee") must also appear in French on the product or on a medium permanently attached to it. The product name and company name may stay in another language. | Charter s. 51.1; Regulation C-11, r. 9, s. 7.1 |
| 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. | Regulation C-11, r. 9, ss. 3(2), 3(4), 7(1) |

| Rule | What it means for knitted cotton T-shirts, singlets and tank tops | Legal basis |
|---|---|---|
| | The name of a firm established only outside Quebec may stay in its original language. | |
| 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 "Classic Tee / T-shirt classique", "Pocket T-Shirt / T-shirt à poche"). 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: 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 (Appendices C–E: permanent, non-permanent and exempt articles): 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, 5, 6, 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 knitted cotton T-shirts, singlets and tank tops; 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 cotton, yarn, fabric and dyeing or washing units. | 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 / other access |
|---|---|---|---|---|
| 6109.10.00 (suffixes 11, 12, 19, 21, 22, 29) | T-shirts, singlets and other vests, knitted or crocheted, of cotton (suffixes for plain white T-shirts, other T-shirts and other, men's/boys' and women's/girls'). Unit: number | 18% | Not available (18% applies) | Free: LDCT, CPTPT, UST/MXT, CEUT, UKT, CCCT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT; AUT and NZT 11% |

Pakistan pays the full MFN rate of 18% on cotton T-shirts, because Canada's General Preferential Tariff (GPT) does not cover this tariff item. The same goods enter Canada duty-free from least developed countries under the LDCT (Bangladesh, Cambodia, Haiti), from Vietnam and other CPTPP members (including Peru and Mexico), from the United States and Mexico (CUSMA), from the European Union (Portugal, Italy) and the United Kingdom, and from Honduras and Colombia under their free-trade agreements. China, India, Nicaragua, Guatemala, Türkiye and Egypt pay 18%, like Pakistan. GST/HST is also payable at import.

> **Insight:** The 18% duty is Pakistan's main disadvantage in this market. Duty-free suppliers held about 67.6% of Canada's imports in 2025, led by Bangladesh alone at 24.8%. To reach the same duty-paid cost, a Pakistani price must be about 15% lower than a duty-free competitor's (1 ÷ 1.18 = 0.85). Among suppliers that pay 18%, Pakistan is fifth, after China, India, Nicaragua and Guatemala.

### References


[1] CBSA, Customs Tariff 2026, Chapter 61, tariff item 6109.10.00: 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 cotton, yarn and fabric came from.
- **Labelling:** 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 18.6% of Canada's imports in 2024.
- **Price competition:** basic T-shirts are a high-volume, low-margin product. Retailers compare landed costs closely, and duty-free Bangladesh sets the price benchmark.
- **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

## 9. Distribution Channels

Imported cotton T-shirts reach Canadian consumers through the channels below. The company examples are taken from the Canadian Importers Database list of importers of HS 610910 from Pakistan (2024).

| Channel | Role | Examples of importers buying from Pakistan (CID, 2024) |
|---|---|---|
| Mass merchants, off-price and general retail | Private-label basics and multipacks | Walmart Canada; Winners; Canadian Tire; Home Depot; Bass Pro Shops; Cabela's |
| Apparel chains and fashion brands | Own-brand and fashion T-shirts | Zara Canada (Montréal, QC); URBN (Urban Outfitters); Hot Topic; Zumiez; Levi Strauss Canada; PVH Canada; Moores; Tilley |
| Sportswear and licensed merchandise | Branded and team T-shirts | Nike Canada; Adidas Canada; Foot Locker Canada; Rogers Blue Jays |
| Decorated apparel, souvenirs and promotional products | Blank T-shirts for printing; souvenir and corporate T-shirts | Changes Design Screen Printing (Mississauga, ON); Northern Souvenirs (Montréal, QC); Brandmate (Toronto, ON) |
| Apparel wholesalers and importers | Wholesale to retailers | Lamour Global (Montréal, QC); Deltex Apparels; Philcos Enterpriser; Ideal Imports (Montréal, QC) |

For a Pakistani exporter, the most practical entry routes are: (1) blank T-shirts for screen printers, souvenir companies and promotional-products distributors, which buy year-round; (2) Canadian-owned brands and wholesalers that buy directly from factories; and (3) international sportswear and fashion brands already buying from Pakistan for the US and Europe.

### References

[1] Canadian Importers Database, HS 610910, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610910&lang=eng

[2] Canadian Importers Database, HS 610910, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610910&countryCode=527

## 10. Pricing

| Level | Product / basis | Price | Source |
|---|---|---|---|
| Retail (clearance) | Denver Hayes Women's Short Sleeve V-Neck Cotton Slub T-Shirt (100% cotton) | CAD 9.88 (was CAD 16.98) | marks.com |
| Retail (multipack) | Denver Hayes Men's 2-Pack Classic Crew Neck T-Shirt | CAD 19.99 (CAD 10.00 each) | marks.com |
| Retail (house brand) | Denver Hayes Men's 50 Wash Classic Fit Crewneck T-Shirt (100% cotton) | CAD 19.99 | marks.com |
| Retail (house brand) | Dakota WorkPro Series Men's Core Pocket T-Shirt (100% cotton) | CAD 24.99 | marks.com |
| Retail (house brand) | Denver Hayes Women's Supima Cotton T-Shirt (100% cotton) | CAD 24.99 | marks.com |
| Retail (brand) | Carhartt Men's Loose Fit K87 Pocket T-Shirt | from CAD 29.99 | marks.com |
| Export (FOB Pakistan), all markets | Average value per piece, PCT 6109.1000, FY2025-26 | USD 3.17 per piece (FY2021-22: USD 3.62) | TIPP |
| Export (FOB Pakistan), to Canada | Average value per piece of direct exports to Canada, FY2025-26 | USD 3.22 per piece | TIPP |

Retail prices are regular prices unless stated, checked on 9 October 2026, and change often. Basic cotton T-shirts retail at about CAD 20–25 for house brands and CAD 30 for brands such as Carhartt, and multipacks at about CAD 10 per shirt. Export unit values are calculated from TIPP value and quantity. A Canadian importer will add the 18% duty, freight, brokerage and its own and the retailer's margins.

### References


[1] Mark's, Denver Hayes Women's Short Sleeve V-Neck Cotton Slub T-Shirt: https://www.marks.com/en/pdp/denver-hayes-women-s-short-sleeve-v-neck-cotton-slub-t-shirt-85213216f.html

[2] Mark's, Denver Hayes Men's 2-Pack Classic Crew Neck T-Shirt: https://www.marks.com/en/pdp/denver-hayes-men-s-2-pack-classic-crew-neck-t-shirt-12727428f.html

[3] Mark's, Denver Hayes Men's 50 Wash Classic Fit Crewneck T-Shirt: https://www.marks.com/en/pdp/denver-hayes-men-s-50-wash-classic-fit-crewneck-t-shirt-12597467f.html

[4] Mark's, Dakota WorkPro Series Men's Core Pocket T-Shirt: https://www.marks.com/en/pdp/dakota-workpro-series-men-s-core-pocket-t-shirt-82702676f.html

[5] Mark's, Denver Hayes Women's Short Sleeve Semi Fitted Round Neck Supima Cotton T-Shirt: https://www.marks.com/en/pdp/denver-hayes-women-s-short-sleeve-semi-fitted-round-neck-supima-cotton-t-shirt-83948890f.html

[6] Mark's, Carhartt Men's Loose Fit K87 Pocket T-Shirt: https://www.marks.com/en/pdp/carhartt-men-s-loose-fit-k87-pocket-t-shirt-12978305f.html

[7] TIPP, Export Trade Data, PCT 6109.1000 (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 is growing

- Strong growth: imports from Pakistan rose +137.2% between 2020 and 2025, against +73.0% for the whole market, and kept growing in 2026.
- Cotton and jersey base: Pakistan spins its own cotton yarn and knits its own jersey, which supports competitive prices and quality for cotton T-shirts.
- Wide buyer base: 45 Canadian importers bought cotton T-shirts from Pakistan in 2024, from global brands to souvenir companies and screen printers.

### Why the share is still low

- Duty disadvantage: Pakistan pays 18% while Bangladesh, Cambodia, Vietnam and Honduras pay nothing; duty-free suppliers held about 67.6% of the market in 2025.
- Scale of competitors: Bangladesh alone supplies about a quarter of Canada's cotton T-shirts and is the price benchmark for basics.
- Small direct presence: Canada is only Pakistan's 10th market for T-shirts, and much of Pakistan's output goes to the US and Europe.

### References


[1] Trade Data Online, HS 610910 (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=%7C610910&lang=eng

[2] Canadian Importers Database, HS 610910, importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610910&countryCode=527

[3] TIPP, Export Trade Data, PCT 6109.1000: https://tipp.gov.pk/index.php?r=site/display&id=305

## 12. Recommendations

- **Target decorated-apparel and souvenir buyers.** Blank T-shirts for screen printers, souvenir companies and promotional-products distributors are a year-round business where consistent quality and colour matter more than the lowest price.
- **Approach Canadian-owned brands and wholesalers.** Canadian brands design locally and buy directly from factories; they value small minimum orders and quick sampling.
- **Offset the 18% duty with value.** Offer organic, BCI or recycled cotton, heavyweight and garment-dyed tees, and in-house printing and embroidery.
- **Grow with existing brand customers.** Exporters supplying Nike, Adidas, Levi's, Zara or Urban Outfitters elsewhere should ask to supply their Canadian volumes.
- **Be compliance-ready.** Hold a recognised social-compliance audit, keep cotton traceability records, and supply bilingual permanent labels with "Made in Pakistan" (Sections 5 and 6).

### Trade shows (Canada)

| Show | Dates | Location | Focus |
|---|---|---|---|
| Apparel Textile Sourcing (ATS) Canada | 2027 dates to be announced (the 2026 show was 23–25 September) | Toronto, ON | Sourcing show where international factories meet Canadian apparel brands, retailers and private-label importers |
| Apparel Textile Sourcing Montréal | 2027 date to be announced (2026 event: 28 September) | Montréal, QC | One-day sourcing event for Quebec apparel brands and importers |

#### References

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

[2] Canadian Importers Database, HS 610910, major importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610910&countryCode=527

## 13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of knitted cotton T-shirts, singlets and tank tops can use these official sources:

- Pakistan Exporters Directory (TDAP), search by HS code 6109.
- TDAP sector information on readymade garments and knitwear; most knitwear exporters are in Karachi, Faisalabad and Lahore.

TIPP data shows that Pakistani exporters shipped cotton T-shirts to 113 destinations in FY2025-26, so there is a large 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, Readymade garments sector report (RMG 2022): https://tdap.gov.pk/wp-content/uploads/2022/08/RMG2022.pdf

[4] TIPP, Export Trade Data, PCT 6109.1000, 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 knitted cotton T-shirts, singlets and tank tops (HS 610910). 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=610910&lang=eng**.

| Company | City, Province | Postal code | Phone | Website |
|---|---|---|---|---|
| BASS PRO SHOPS CANADA ULC | Concord, Ontario | L4K 5W4 | 905-761-4000 | basspro.ca |
| CABELA'S RETAIL CANADA ULC | Winnipeg, Manitoba | R2J 4G5 | 204-788-4867 † | cabelas.ca |
| CANADIAN TIRE CORPORATION, LIMITED | Toronto, Ontario | M4P 2V8 | 416-480-3000 | canadiantire.ca |
| CHANGES DESIGN SCREEN PRINTING CANADA | Mississauga, Ontario | L5S 1P6 | 905-670-3996 | changesonline.ca |
| FOOT LOCKER CANADA CO. | Toronto, Ontario | M9L 2Z3 | 416-740-6727 | footlocker.ca |
| LAMOUR GLOBAL INC. | Montréal, Quebec | H2N 1A4 | 514-381-7687 | lamour.com |
| LEVI STRAUSS & CO. CANADA INC. | Toronto, Ontario | M9W 5Y1 | 416-675-1222 | levi.com/CA |
| MOORES THE SUIT PEOPLE CORP. | Toronto, Ontario | M9W 5W7 | 416-798-8082 † | mooresclothing.ca |
| NIKE CANADA CORP | Toronto, Ontario | M5V 3C7 | 416-581-1585 | nike.com/ca |
| NORTHERN SOUVENIRS | Montréal, Quebec | H4N 2T7 | 514-385-4757 | northernsouvenirs.ca |
| ROGERS BLUE JAYS BASEBALL PARTNERSHIP | Toronto, Ontario | M5V 1J1 | 416-341-1000 † | mlb.com/bluejays |
| TILLEY ENDURABLES INC | Toronto, Ontario | M1B 2L1 | 416-441-6141 † | tilley.com |
| URBN CANADA RETAIL, INC. | Toronto, Ontario | M5K 0A1 | 416-240-7939 † | urbanoutfitters.com/en-ca |
| WAL-MART CANADA CORP / LA COMPAGNIE WAL-MART DU CANADA | Mississauga, Ontario | L5N 1P9 | 905-564-5982 † | walmart.ca |
| WINNERS DIVISION OF WINNERS MERCHANTS INT. LP. | Mississauga, Ontario | L5R 0G1 | 905-501-0930 † | winners.ca |
| ZARA CANADA INC | Montréal, Quebec | H3B 4G7 | 514-695-1839 † | zara.com/ca |

*All 16 companies imported cotton T-shirts from Pakistan in 2024. Contact details and websites checked between 5 and 10 October 2026. † YellowPages.ca or the company website gives a different address from the CID, so confirm before contacting (Cabela's Canada: head office at 25 De Baets St, Winnipeg; Moores head office: 129 Carlingview Dr, Etobicoke, M9W 5E7; Rogers Blue Jays: Rogers Centre, 1 Blue Jays Way, Toronto, M5V 1J4; Tilley: 60 Gervais Dr, Toronto, M3C 1Z3, toll-free 1-800-363-8737; URBN (Urban Outfitters, Anthropologie): distribution centre at 105 Iron St, Toronto, M9W 5L9; Walmart Canada: 6800 Maritz Dr, Mississauga, L5W 1W2; Winners: 650 Matheson Blvd, Mississauga, L5R 3T2; Zara Canada: 6815 Route Transcanadienne, Pointe-Claire, H9R 1C4). Many other importers from Pakistan, such as Adidas Canada, PVH Canada, Centric Canada, Hot Topic, Zumiez, Brandmate, Deltex Apparels, Philcos Enterpriser, INA International and Ideal Imports, are not listed because a phone number at the importer's own office and a 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 610910, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=610910&lang=eng

[2] Canadian Importers Database, HS 610910, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=610910

[3] YellowPages.ca business search (phone numbers and websites), accessed 9 October 2026: https://www.yellowpages.ca/

[4] YellowPages.ca, business listings (searched 5–10 October 2026): https://www.yellowpages.ca/

[5] Foot Locker Canada, company website: https://www.footlocker.ca/

[6] Lamour, company website: https://www.lamour.com/

[7] Tilley, contact page: https://www.tilley.com/pages/contact

[8] Cabela's Canada, company website: https://www.cabelas.ca/

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