PRODUCT REPORT

Printed Cotton Bed Linen

HS Code 6302.21 | Export market guide: Pakistan to Canada | October 2026

Key facts at a glance

Indicator	Value	Source
Canada's imports of printed cotton bed linen (HS 630221), 2025	USD 49.32 million (+0.2% vs 2024)	Trade Data Online
Canada's imports from Pakistan, 2025	USD 12.69 million (25.73% share; −3.8% vs 2024; +54.7% vs 2020)	Trade Data Online
Pakistan's rank among suppliers	2nd in 2024 and 2025, after India	Trade Data Online
Pakistan in 2026 so far	January–August 2026: USD 6.69 million (−19.4%); total imports −4.6%	Trade Data Online
Largest supplier to Canada	India: USD 17.56 million, 35.6% share (2025)	Trade Data Online
Canadian import duty	MFN 17%. Pakistan, India and China pay 17% (no GPT); duty-free for Bangladesh (LDCT), Portugal (CETA) and the United States (CUSMA)	CBSA Customs Tariff 2026
Key product rules	Bilingual durable fibre-content label with dealer identity; textile flammability; general product safety	Competition Bureau; Health Canada
Origin marking	Cotton sheets and pillowcases must be marked with the country of origin (e.g. "Made in Pakistan")	Marking of Imported Goods Order; CBSA 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)	13 importers account for 80.4% of imports (CAD 77.4 million). From Pakistan: 9 importers account for 79.2% of CAD 21.1 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 6302.21 covers "Other bed linen, printed", "of cotton": printed bed linen that is not knitted or crocheted. In Canada's 2026 Customs Tariff the tariff item is 6302.21.00 (unit: number), with statistical suffixes for flannelette bed sheet and pillow case sets (10) and other printed bed linen, including muslin (90). It covers printed cotton sheets, fitted sheets, pillowcases, sheet sets and duvet covers, including floral, paisley and children's designs.

Products outside this code, which exporters should classify separately:

- Unprinted cotton bed linen (white, plain-dyed or yarn-dyed): HS 6302.31; knitted bed linen: HS 6302.10.
- Printed bed linen of man-made fibres, such as microfibre: HS 6302.22.
- Quilts, duvets and comforters with filling: HS 9404; bedspreads: HS 6304.

Bed linen with a cotton-polyester blend is classified by the fibre that predominates by weight. Classification should be confirmed with the Canadian importer or a customs broker, or by an advance ruling from CBSA.

In Canada printed cotton bed linen is sold by home-furnishing chains (Linen Chest, HomeSense, Pottery Barn and West Elm), department and off-price stores (Simons, Winners, Walmart, Costco), outdoor retailers (Cabela's), online retailers and licensed brands such as Laura Ashley.

Pakistan is one of the world's largest exporters of cotton home textiles, with integrated spinning, weaving, printing and stitching mills in Karachi, Faisalabad and Lahore.

References

[1] CBSA, Customs Tariff 2026, Chapter 63, tariff item 6302.21.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch63-eng.html

[2] Canadian Importers Database, HS 630221, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630221&lang=eng

2. Pakistan's Exports (Production)

The Trade Information Portal of Pakistan (TIPP) reports exports under one national tariff line, 6302.2100 "of cotton". The table shows exports by fiscal year (July–June).

Pakistan's exports of printed cotton bed linen (PCT 6302.2100)

Fiscal year	World (USD thousand)	World (tonnes)	Unit value (USD/kg)	Canada (USD thousand)	Canada rank / share	Destinations
FY2021-22	176	53.2	3.30	0.0	not listed	7
FY2022-23	140	47.6	2.95	8.6	4th / 6.2%	11
FY2023-24	247	69.3	3.57	5.0	7th / 2.0%	11
FY2024-25	417	70.5	5.91	38.0	5th / 9.1%	10
FY2025-26	313	51.9	6.02	0.0	not listed	11
FY2026-27 (Jul–Sep)	661	63.1	10.47	0.0	not listed	8

FY2026-27 covers July–September 2026 only. In FY2025-26 the largest markets were the United Kingdom (USD 117,600), the Netherlands (71,300), Italy (67,200), France (25,200) and China (17,300); Canada was not listed.

> **Insight:** TIPP records very small exports under 6302.2100 (under USD 0.7 million a year to the world), while Canada records USD 12.69 million of printed cotton bed linen from Pakistan in 2025. Pakistani exporters evidently declare most printed bed linen under the bed-linen lines of PCT 6302.31 (bed sheets, bed covers and pillow covers, about USD 1.3 billion a year), which do not separate printed from unprinted goods (inferred). Canada's figures are therefore used for trade with Canada.

References

[1] Trade Information Portal of Pakistan (TIPP), Export Trade Data dashboard, PCT 6302.2100 and 6302.31, filtered by fiscal year (FY2021-22 to FY2026-27), all countries, values in USD and quantities in kg; 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 printed cotton bed linen (HS 630221), USD million

From	2020	2022	2023	2024	2025	Change 2024–25
Total imports	**43.73**	**72.40**	**47.23**	**49.24**	**49.32**	**+0.2%**
India	11.46	22.57	9.78	15.53	17.56	+13.1%
China	10.83	12.19	10.99	9.45	9.11	−3.6%

From	2020	2022	2023	2024	2025	Change 2024–25
Bangladesh	5.17	11.22	8.76	3.71	3.87	+4.3%
Portugal	3.08	8.37	4.43	3.36	3.46	+3.2%
Bahrain	0.37	1.67	0.55	0.69	0.62	−10.3%
Türkiye	1.53	0.84	0.93	1.16	0.42	−64.1%
Pakistan	8.204	10.800	9.508	13.184	12.689	−3.8%

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 30.46 million (−4.6% on the same months of 2025, USD 31.94 million); imports from Pakistan were USD 6,694,745 (−19.4% on USD 8,306,929), a 21.98% share.

Pakistan in Canada's imports

Indicator	2016	2020	2021	2022	2023	2024	2025
Imports from Pakistan (USD million)	12.82	8.20	9.53	10.80	9.51	13.18	12.69
Share of Canada's imports	22.88%	18.76%	13.98%	14.92%	20.13%	26.78%	25.73%
Rank among suppliers	2nd	3rd	5th	4th	3rd	2nd	2nd

Insight: Canada imports about USD 45–75 million a year of printed cotton bed linen (USD 49.32 million in 2025, +0.2%). Pakistan is the 2nd supplier, with USD 12.69 million in 2025 (+54.7% vs 2020), and its share rose from 18.76% in 2020 to 25.73%. In January–August 2026, however, imports from Pakistan fell 19.4%, much more than the market (−4.6%), and the share slipped to 21.98%.

Where demand is: imports by province (USD)

Province	2022	2023	2024	Share 2024
Ontario	39,173,482	22,168,389	21,967,350	44.6%
British Columbia	14,650,546	12,256,659	14,048,622	28.5%
Quebec	13,688,756	8,761,814	9,705,679	19.7%
Alberta	3,885,809	2,794,029	2,375,633	4.8%
Manitoba	529,234	661,433	766,509	1.6%
New Brunswick	463,603	570,746	351,951	0.7%
Saskatchewan	7,211	12,060	20,965	0.0%

Ontario, British Columbia and Quebec together accounted for 92.9% 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 630221, 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=%7C630221&lang=eng

[2] Trade Data Online, HS 630221, 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=%7C630221&lang=eng

[3] Trade Data Online, HS 630221, 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=%7C630221&lang=eng

4. Import Market Analysis

Supplier shares of Canada's imports of printed cotton bed linen (%)

Supplier	2020	2022	2023	2024	2025
India	26.2%	31.2%	20.7%	31.5%	35.6%
China	24.8%	16.8%	23.3%	19.2%	18.5%
Bangladesh	11.8%	15.5%	18.6%	7.5%	7.8%
Portugal	7.0%	11.6%	9.4%	6.8%	7.0%
Bahrain	0.8%	2.3%	1.2%	1.4%	1.3%
Türkiye	3.5%	1.2%	2.0%	2.3%	0.8%
Pakistan	18.76%	14.92%	20.13%	26.78%	25.73%

- **India (35.6%)** is the largest supplier and pays the same 17% as Pakistan. It grew +13.1% in 2025.
- **Pakistan (25.73%)** is second, and moved ahead of China in 2024.
- **China (18.5%)** has lost share since 2020 (24.8%) and also pays 17%.
- **Bangladesh (7.8%) and Portugal (7.0%)** enter duty-free and are growing in 2026 (+27.7% and +52.1%).
- **Market concentration:** the top three suppliers held 79.8% of imports in 2025. Buying is concentrated: the Canadian Importers Database lists 13 major importers for 80.4% of imports (CAD 77.4 million in 2024), and the top three hold 43.3%. From Pakistan, nine importers account for 79.2% of CAD 21.1 million, and the top three for 62.4%.

> **Insight:** Pakistan holds about a quarter of a concentrated market, where a handful of retailers do most of the buying and India and China pay the same duty. Keeping existing retail programs and winning new ones from the large retailers matters more than finding many small buyers.

References

[1] Trade Data Online, HS 630221 (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=%7C630221&lang=eng

[2] Canadian Importers Database, HS 630221, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630221&lang=eng

[3] Canadian Importers Database, HS 630221, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630221&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. Printed cotton bed linen are consumer products, so this general rule applies even where there is no product-specific	Canada Consumer Product Safety Act (CCPSA), ss. 7–8

Requirement	What it means for Pakistani exporters	Authority / legal basis
	standard.	
Flammability of textiles	Textile products sold in Canada must meet the flame-spread limits of the Textile Flammability Regulations. Plain printed cotton woven fabrics normally pass, but brushed cotton flannel sheets have a raised surface and are tested more strictly; 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 bed linen. Printed sheet sets and duvet covers are usually sold folded in retail packaging (a zip bag, a printed card wrap or a box) that shows the print, size, thread count and fibre content, and are packed by design, 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	Sheets, pillowcases and duvet covers are articles for use on beds (Schedule I of the Textile Labelling and Advertising Regulations) and need a durable label: fibre content and dealer identity on a label attached to the article that stays legible through at least 10 cleanings.
Country of origin	Pillowslips and sheets made of cotton are listed in the Marking of Imported Goods Order, so they 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. Other bed linen such as duvet covers is not named in the Order, but most buyers ask for the same marking.
Size and care	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. Bed sizes (twin, double/full, queen, king) and dimensions are shown on the package by commercial practice.

The importer is legally responsible for compliance, so the exporter should agree the sewn-in label, packaging insert and country-of-origin marking with the buyer before production.

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

Quebec cleared 19.7% of Canada's imports of printed cotton bed linen in 2024, and several importers of Pakistani bed linen are based in Quebec (Linen Chest, La Maison Simons, Heritage Home Fashions). 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 printed cotton bed linen (sheets, pillowcases and duvet covers)	Legal basis
Everything on the product must be in French	Every inscription on the product, its container or wrapping, and documents supplied with it (package inserts, size and care cards and warranty cards) must be in French. This includes claims printed on the product or its packaging, such as "percale", "sateen", "300 thread count", "floral print" or "organic cotton".	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 "Garden Floral", "Paisley" or "Deep Pocket") 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. 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 "Fitted Sheet / Drap-housse", "Pillowcase / Taie d'oreiller", "Floral / Fleuri"). 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 printed cotton bed linen (sheets, pillowcases and duvet covers); 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); brushed flannel is the main risk.	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 durable label.	Textile Labelling and Advertising Regulations; Competition Bureau
Origin marking	Cotton sheets and pillowcases marked "Made in Pakistan" (English or French), legible and permanent.	CBSA D11-3-1

Aspect	Requirement	Authority / reference
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 (17% 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
6302.21.00 (suffixes 10, 90)	Other bed linen, printed, of cotton (flannelette bed sheet and pillow case sets; other, including muslin). Unit: number	17%	Not available (17% applies)	Free: LDCT, CPTPT, UST/MXT, CEUT, UKT, CCCT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT

Pakistan pays the full MFN rate of 17% on printed cotton bed linen, because Canada's General Preferential Tariff (GPT) does not cover this tariff item. India and China, the other two main suppliers, also pay 17%. Bangladesh and Cambodia (LDCT), Portugal and other EU suppliers (CETA), and the United States and Mexico (CUSMA) enter duty-free. GST/HST is also payable at import.

> **Insight:** The duty does not put Pakistan behind India (35.6%) or China (18.5%), which pay the same 17%. Duty-free suppliers, led by Bangladesh and Portugal, held about 17.5% of imports in 2025.

References

[1] CBSA, Customs Tariff 2026, Chapter 63, tariff item 6302.21.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch63-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 19.7% of Canada's imports in 2024.
- **Design and print programs:** printed bedding follows seasonal design trends; retailers and licensed brands (such as Laura Ashley) control designs and expect fast sampling, small colourway runs and colour fastness.
- **Sizes:** Canadian beds follow North American sizes (twin, double, queen, king) and deep mattresses (inferred from retail product descriptions).
- **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 printed cotton bed linen reaches Canadian users through the channels below. The company examples are taken from the Canadian Importers Database list of importers of HS 630221 from Pakistan (2024).

Channel	Role	Examples of importers buying from Pakistan (CID, 2024)
Home-furnishing retailers	Private-label and licensed-brand printed bedding	Boutique Linen Chest (Laval, QC); Williams-Sonoma Canada (Pottery Barn, West Elm; Toronto, ON)
Department, off-price and mass retail	Private-label and branded sheet and duvet sets	La Maison Simons (Québec, QC); Winners (Mississauga, ON); Walmart Canada (Mississauga, ON); Cabela's (Winnipeg, MB)
Home textile importers	Import and wholesale bedding to retailers	Heritage Home Fashions (Montréal, QC)
Global retailers and e-commerce	Import for stores and online across Canada	IKEA Supply (Switzerland); Beyond, Inc. (US)

For a Pakistani mill, the practical routes are: (1) home-furnishing retailers and licensed brands that run printed bedding programs; (2) department and off-price stores buying private-label sets; and (3) Canadian home-textile importers that supply many smaller retailers.

References

[1] Canadian Importers Database, HS 630221, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630221&lang=eng

[2] Canadian Importers Database, HS 630221, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630221&countryCode=527

10. Pricing

Level	Product / basis	Price (smallest to largest size)	Source
Retail (licensed brand)	Laura Ashley Rosalie Cotton Sheet Set (printed)	CAD 72.00	linenchest.com
Retail (licensed brand)	Laura Ashley Jessika Cotton Sheet Set, 100% cotton, printed floral	CAD 72.00–114.00	linenchest.com
Retail (licensed brand)	Laura Ashley Paisley Prance Cotton Sheet Set (printed)	CAD 72.00–114.00	linenchest.com
Retail (licensed brand)	Laura Ashley Garden Palace Cotton Sheet Set (printed)	CAD 126.00–142.00	linenchest.com
Retail (licensed brand)	Laura Ashley Meadow Floral Cotton Sheet Set, 100% cotton	CAD 138.00	linenchest.com

Retail prices were checked on 9 October 2026 and change often. Branded printed cotton sheet sets sell at about CAD 72–144 depending on size, and Linen Chest listed about 25 Laura Ashley printed cotton designs. TIPP export unit values are not shown because Pakistan records most printed bed linen under other lines (Section 2). A Canadian importer will add the 17% duty, freight, brokerage and its own and the retailer's margins.

References

[1] Linen Chest, cotton sheet set search results (Rosalie, Paisley Prance, Garden Palace): https://www.linenchest.com/en_ca/catalogsearch/result/?q=cotton+sheet+set

[2] Linen Chest, Laura Ashley Jessika 100% Cotton Sheet Set: https://www.linenchest.com/en_ca/laura-ashley-jessika-100-cotton-sheet-set

[3] Linen Chest, Laura Ashley Meadow Floral 100% Cotton Sheet Set: https://www.linenchest.com/en_ca/laura-ashley-meadow-floral-100-cotton-sheet-set

11. Reasons for Pakistan's Low/High Share

Why Pakistan has a strong position

- World-scale home-textile mills with in-house printing, able to supply large retail programs.
- Same duty as India and China: the 17% duty does not put Pakistan at a disadvantage against its two main rivals.
- Growth since 2020: imports from Pakistan rose +54.7% between 2020 and 2025, against +12.8% for the whole market.

Why the share is at risk

- 2026 decline: imports from Pakistan fell 19.4% in January–August 2026, while Bangladesh and Portugal grew.

- Concentrated buyers: the top three importers take 62.4% of Canada's purchases from Pakistan, so the loss of one program has a large effect.
- Duty-free competition from Bangladesh and Portugal.

References

[1] Trade Data Online, HS 630221 (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=%7C630221&lang=eng

[2] Canadian Importers Database, HS 630221, importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630221&countryCode=527

12. Recommendations

- **Defend and grow retail programs.** Work closely with existing retail customers on new seasonal print collections and replenishment.
- **Approach the large importers not yet buying from Pakistan.** Costco, Loblaws, JHL International, Safdie & Co. and online retailers are among the 13 major importers.
- **Offer design capability.** In-house design studios, digital printing and small minimum runs per print help win licensed-brand and private-label programs.
- **Offer certified cotton.** Organic and traceable cotton help with brand programs and buyers' forced-labour due diligence.
- **Label for all of Canada.** Sew in a durable bilingual fibre-content label with "Made in Pakistan", and print packaging with French at least as prominent as English (Sections 5 and 6).

Trade shows (Canada)

Show	Dates	Location	Focus
CanGift Toronto Spring Gift + Home Market	24–28 January 2027	Toronto, ON	Wholesale market for gift and home retailers, including home textiles
CanGift Alberta Gift + Home Market	21–23 February 2027	Alberta	Wholesale market for western Canadian gift and home retailers
CanGift Toronto Fall Gift + Home Market	8–11 August 2027	Toronto, ON	Wholesale market for retailers buying for the holiday season

References

[1] CanGift (Canadian Gift Association), Gift + Home Markets: https://www.cangift.org/

[2] Canadian Importers Database, HS 630221, major importers: https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630221&lang=eng

13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of printed cotton bed linen (sheets, pillowcases and duvet covers) can use these official sources:

- Pakistan Exporters Directory (TDAP), search by HS code 6302.
- TDAP sector information on home textiles; most bed-linen exporters are integrated mills in Karachi, Faisalabad and Lahore.

Pakistan has a large base of home-textile exporters; most record printed bed linen under the PCT 6302.31 bed-linen lines.

References

[1] Pakistan Exporters Directory (TDAP), search by HS code: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=6302

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

[3] TIPP, Export Trade Data, PCT 6302.2100, 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 printed cotton bed linen (sheets, pillowcases and duvet covers) (HS 630221). 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=630221&lang=eng**.

Company	City, Province	Postal code	Phone	Website
BOUTIQUE LINEN CHEST	Laval, Quebec	H7L 5X8	1-800-363-3832	linenchest.com
CABELA'S RETAIL CANADA ULC	Winnipeg, Manitoba	R2J 4G5	204-788-4867 †	cabelas.ca
LA MAISON SIMONS INC	Québec, Quebec	G1R 3V9	418-694-3630	simons.ca
WAL-MART CANADA CORP / LA COMPAGNIE WAL-MART DU CANADA	Mississauga, Ontario	L5N 1P9	905-564-5982 †	walmart.ca
WILLIAMS-SONOMA CANADA, INC.	Toronto, Ontario	M5H 2S7	1-855-860-1081 * †	williams-sonoma.ca
WINNERS DIVISION OF WINNERS MERCHANTS INT. LP.	Mississauga, Ontario	L5R 0G1	905-501-0930 †	winners.ca

*All six companies imported printed cotton bed linen from Pakistan in 2024. Contact details and websites checked between 5 and 10 October 2026. * Phone number taken from the company's own website, because YellowPages.ca had no listing at the CID address (Williams-Sonoma Canada: customer service line; the company operates Pottery Barn and West Elm in Canada). † 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; Walmart Canada: 6800 Maritz Dr, Mississauga, L5W 1W2; Williams-Sonoma Canada: stores only on YellowPages.ca; Winners: 650 Matheson Blvd, Mississauga, L5R 3T2). Heritage Home Fashions (Montréal) also imports from Pakistan but is not listed because no company website could 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 630221, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630221&lang=eng

[2] Canadian Importers Database, HS 630221, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630221

[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] Linen Chest, company website: https://www.linenchest.com/en_ca/

[6] Williams-Sonoma Canada, company website: https://www.williams-sonoma.ca/

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

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