PRODUCT REPORT

Quilts, Duvets and Comforters

HS Code 9404.40 | Export market guide: Pakistan to Canada | October 2026

Key facts at a glance

Indicator	Value	Source
Canada's imports of quilts, duvets and comforters (HS 940440), 2025	USD 119.00 million (+9.2% vs 2024)	Trade Data Online
Canada's imports from Pakistan, 2025	USD 5.43 million (4.56% share; −6.5% vs 2024)	Trade Data Online
Pakistan's rank among suppliers	3rd in 2023, 2024 and 2025, after China and the United States	Trade Data Online
Pakistan in 2026 so far	January–August 2026: USD 3.64 million (+2.5%), a 5.00% share, while total imports fell 12.9%	Trade Data Online
Largest supplier to Canada	China: USD 94.85 million, 79.7% share (2025)	Trade Data Online
Canadian import duty	MFN 14%. Pakistan, China and India pay 14% (no GPT); duty-free for CUSMA, EU, CPTPP and LDC origins	CBSA Customs Tariff 2026
Key product rules	Durable bilingual label showing shell and filling fibre content and dealer identity; textile flammability; general product safety	Competition Bureau; Health Canada
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)	20 importers account for 80.41% of imports (CAD 169.2 million). From Pakistan: 3 importers account for 75.25% of CAD 9.1 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. HS 9404.40 was created in the 2022 edition of the Harmonized System, so data starts in 2022.

1. Introduction

HS 9404.40 covers "Quilts, bedspreads, eiderdowns and duvets (comforters)" that are stuffed or internally fitted with any material. It was created in the 2022 edition of the Harmonized System, when these goods were split from other bedding (previously HS 9404.90). In Canada's 2026 Customs Tariff the tariff item is 9404.40.00 (unit: number), with statistical suffixes for cotton articles that are down-filled (11), polyester-filled (12) or other (19), and for other articles that are polyester-filled (91) or other (99).

Products outside this code, which exporters should classify separately:

- Unfilled bedspreads and quilt covers: HS 6304; duvet covers and sheets: HS 6302.
- Blankets and travelling rugs: HS 6301; pillows and cushions: HS 9404.90; mattresses: HS 9404.21 to 9404.29.

In Canada quilts, duvets and comforter sets are sold by home-furnishing chains (Linen Chest, JYSK, HomeSense), department and off-price stores (Winners, Walmart, Costco), direct-to-consumer brands such as Silk & Snow, and hotel suppliers. Most of the market is synthetic-filled duvets and comforter sets from China.

Pakistan's home-textile mills make cotton quilts, quilted bedspreads and comforter sets alongside their bed linen and towels.

References

[1] CBSA, Customs Tariff 2026, Chapter 94, tariff item 9404.40.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch94-eng.html

[2] Canadian Importers Database, HS 940440, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=940440&lang=eng

2. Pakistan's Exports (Production)

The Trade Information Portal of Pakistan (TIPP) reports exports under one national tariff line, 9404.4000 "Quilts, bedspreads, eiderdowns and duvets (comforters)". The table shows exports by fiscal year (July–June).

Pakistan's exports of quilts, duvets and comforters (PCT 9404.4000)

Fiscal year	World (USD thousand)	World (tonnes)	Unit value (USD/kg)	Canada (USD thousand)	Canada rank / share	Destinations
FY2021-22	0	0	–	0.0	not listed	0
FY2022-23	109	103	1.06	0.0	not listed	6
FY2023-24	3,335	588	5.68	113.1	3 / 3.4%	10
FY2024-25	4,032	648	6.22	0.0	not listed	17
FY2025-26	4,349	719	6.05	8.1	14 / 0.2%	21
FY2026-27 (Jul–Sep)	683	112	6.12	0.0	not listed	13

FY2026-27 covers July–September 2026 only. In FY2025-26 the largest markets were Brazil (USD 2.35 million), the United States (0.89), the United Arab Emirates (0.75), Italy (0.09) and Belgium (0.05); Canada ranked 14th.

Insight: TIPP records only USD 3–4 million a year of exports under PCT 9404.4000, and almost nothing to Canada, while Canada recorded USD 5.43 million of quilts and duvets from Pakistan in 2025. Because the code is new, Pakistani exporters probably still declare most quilts and comforters under other lines, such as the bed-linen and bedspread codes in Chapter 63 (inferred). Canada's figures are therefore used for trade with Canada.

References

[1] Trade Information Portal of Pakistan (TIPP), Export Trade Data dashboard, PCT 9404.4000, 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 quilts, duvets and comforters (HS 940440), USD million

From	2022	2023	2024	2025	Change 2024–25
Total imports	**146.48**	**103.76**	**108.93**	**119.00**	**+9.2%**
China	109.85	79.73	84.86	94.85	+11.8%
United States	18.97	10.44	8.42	7.48	−11.1%
Cambodia (Kampuchea)	3.17	1.69	2.91	1.71	−41.4%
Portugal	0.54	0.72	0.83	1.47	+77.2%
Vietnam	0.12	0.06	0.10	1.02	new / small base
Pakistan	5.157	5.011	5.806	5.427	−6.5%

Trade Data Online has no data for this code before 2022. 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 72.84 million (−12.9% on the same months of 2025, USD 83.63 million); imports from Pakistan were USD 3,640,876 (+2.5% on USD 3,553,572), a 5.00% share.

Pakistan in Canada's imports

Indicator	2022	2023	2024	2025
Imports from Pakistan (USD million)	5.16	5.01	5.81	5.43
Share of Canada's imports	3.52%	4.83%	5.33%	4.56%
Rank among suppliers	4th	3rd	3rd	3rd

Insight: Canada imports about USD 100–150 million a year of quilts and duvets (USD 119.00 million in 2025, +9.2%). Pakistan has been the 3rd supplier since 2023, with USD 5–6 million a year. In January–August 2026 imports from Pakistan rose +2.5% while the market fell 12.9%, lifting Pakistan's share to 5.00%.

Where demand is: imports by province (USD)

Province	2022	2023	2024	Share 2024
Ontario	64,589,014	50,678,242	51,156,830	47.0%
British Columbia	45,150,314	26,801,457	29,219,536	26.8%
Quebec	28,197,330	20,981,972	20,845,379	19.1%
Alberta	5,834,304	4,808,063	7,072,644	6.5%
Manitoba	701,543	408,797	392,462	0.4%
Saskatchewan	148,752	40,392	143,738	0.1%
Nova Scotia	1,500,168	470	70,441	0.1%

Ontario, British Columbia and Quebec together accounted for 92.9% of imports in 2024. Provincial figures show the province where goods were cleared, not necessarily where they are sold.

References

[1] Trade Data Online (ISED / Statistics Canada), Canadian imports, HS 940440, all countries (detailed), complete years, USD; accessed 12 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=%7C940440&lang=eng

[2] Trade Data Online, HS 940440, 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=%7C940440&lang=eng

[3] Trade Data Online, HS 940440, 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=%7C940440&lang=eng

4. Import Market Analysis

Supplier shares of Canada's imports of quilts, duvets and comforters (%)

Supplier	2022	2023	2024	2025
China	75.0%	76.8%	77.9%	79.7%
United States	13.0%	10.1%	7.7%	6.3%

Supplier	2022	2023	2024	2025
Cambodia (Kampuchea)	2.2%	1.6%	2.7%	1.4%
Portugal	0.4%	0.7%	0.8%	1.2%
Vietnam	0.1%	0.1%	0.1%	0.9%
Pakistan	3.52%	4.83%	5.33%	4.56%

- **China (79.7%)** dominates, mainly with synthetic-filled duvets and comforter sets, and pays the same 14% as Pakistan.
- **United States (6.3%)** is second, duty-free under CUSMA, but its share has fallen from 13.0% in 2022.
- **Pakistan (4.56%)** is third, ahead of India, mainly with cotton quilts and comforter sets.
- **India (4.2%)** pays 14%; Cambodia, Portugal and Vietnam enter duty-free.
- **Market concentration:** the top three suppliers held 90.6% of imports in 2025. The Canadian Importers Database lists 20 major importers for 80.41% of imports (CAD 169.2 million in 2024); the top three hold 42.71%. From Pakistan, three importers (Linen Chest, Winners and the US-based Utopia Towels) account for 75.25% of CAD 9.1 million.

> **Insight:** China supplies four-fifths of the market, so Pakistan's opportunity is in the cotton and quilted segment, where its home-textile mills are strong, and in winning programs from the large importers that buy from China today.

References

[1] Trade Data Online, HS 940440 (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=%7C940440&lang=eng

[2] Canadian Importers Database, HS 940440, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=940440&lang=eng

[3] Canadian Importers Database, HS 940440, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=940440&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. Quilts and duvets 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. Quilts and duvets must meet the flammability requirements for textiles; plain-woven shells normally pass, while brushed or raised-surface fabrics are tested more strictly 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	CCPSA, s. 14

Requirement	What it means for Pakistani exporters	Authority / legal basis
	within two days, and to its supplier.	
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 quilts and duvets. They are usually sold in clear zip bags or printed boxes that show the size, fill and fibre content, and are often vacuum-compressed for shipping to save freight.
- 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: "Shell / Enveloppe: 100% cotton / 100 % coton; Filling / Rembourrage: 100% polyester / 100 % 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	Quilts, duvets and comforters are articles for use on beds (Schedule I of the Textile Labelling and Advertising Regulations) and need a durable label that stays legible through at least 10 cleanings. For filled articles the label must show the fibre content of the shell and of the filling separately. The Competition Bureau's Guide to the Labelling of Stuffed or Filled Textile Articles explains how, including for down and feather fills.
Country of origin	Quilts and duvets are not named in the Marking of Imported Goods Order, so origin marking is not mandatory at import (blankets are listed, but filled bedding is classified separately). Most buyers still ask for "Made in Pakistan / Fabriqué au Pakistan" on the label.
Down and feather claims	Claims about down and feather content (for example "white goose down" or a fill-power figure) must be accurate; the Competition Bureau's guide for filled articles sets out how such fills should be described.
Provincial stuffed-article rules	Quebec repealed its permit and "law label" rules for stuffed articles in 2022, so no provincial registration number is needed there; Ontario repealed its rules earlier (inferred for Ontario from the Quebec government notice and industry practice).

The importer is legally responsible for compliance, so the exporter should agree the sewn-in label, packaging and fill description with the buyer before production.

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

Quebec cleared 19.1% of Canada's imports of quilts and duvets in 2024, and Boutique Linen Chest (Laval), the largest Canadian importer from Pakistan, is based in Quebec. 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 quilts, bedspreads, duvets and comforters	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 "all-season", "down alternative", "hypoallergenic" or "cooling".	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 "Down Alternative", "Cooling Duvet" or "Comforter Set") 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 "Duvet / Couette", "Down Alternative / Substitut de duvet", "Comforter Set / Ensemble de douillette"). 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 quilts, bedspreads, duvets and comforters; general safety, flammability and labelling rules apply.	Health Canada
Flammability	Shell fabric must meet the Textile Flammability Regulations (test method CAN/CGSB-4.2 No. 27.5).	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 of shell and filling, and dealer identity, on a durable label.	Textile Labelling and Advertising Regulations; Competition Bureau
Origin marking	Not mandatory for filled bedding, but buyers usually ask for "Made in Pakistan".	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	CBSA

Aspect	Requirement	Authority / reference
	pay duties and taxes (14% duty plus GST/HST).	

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
9404.40.00 (suffixes 11, 12, 19, 91, 99)	Quilts, bedspreads, eiderdowns and duvets (comforters), of cotton (down-filled, polyester-filled, other) and of other materials. Unit: number	14%	Not available (14% 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 14% on quilts and duvets, because Canada's General Preferential Tariff (GPT) does not cover this tariff item. China and India also pay 14%. The United States and Mexico (CUSMA), Portugal and other EU suppliers (CETA), Vietnam (CPTPP) and least developed countries such as Cambodia and Bangladesh enter duty-free. GST/HST is also payable at import.

> **Insight:** The 14% duty does not put Pakistan behind China (79.7%) or India (4.2%), which pay the same rate. Duty-free suppliers held only about 10.9% of imports in 2025.

References

[1] CBSA, Customs Tariff 2026, Chapter 94, tariff item 9404.40.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch94-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 19.1% of Canada's imports in 2024.
- **Bulky, low-value freight:** filled bedding takes a lot of container space, so vacuum compression and efficient packing matter for landed cost.
- **Sizes:** Canadian beds follow North American sizes (twin, double/queen, king), and buyers specify fill weight by season (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

[6] Competition Bureau, Guide to the Labelling of Stuffed or Filled Textile Articles: https://competition-bureau.canada.ca/en/node/469

9. Distribution Channels

Imported quilts and duvets reach Canadian consumers through the channels below. The examples are from the Canadian Importers Database lists of major importers of HS 940440 (2024).

Channel	Role	Examples (CID, 2024)
Home-furnishing retailers	Private-label duvets, quilts and comforter sets	From Pakistan: Boutique Linen Chest (Laval, QC). Others: JYSK (Coquitlam, BC); Williams-Sonoma Canada (Toronto, ON)
Department, off-price and club stores	Private-label and branded bedding	From Pakistan: Winners (Mississauga, ON). Others: Walmart Canada; Costco Wholesale Canada; Fields
Bedding importers and makers	Import and wholesale bedding to retailers	Safdie & Co. (Saint-Laurent, QC); Literies Universelles Paga (Saint-Laurent, QC); Jeridan (Montréal, QC); Beco Industries (Anjou, QC); Better Home Fashion (Richmond Hill, ON); JHL International (Burnaby, BC)
Direct-to-consumer brands	Sell duvets and bedding online and in their own stores	Silk & Snow (Brampton, ON)
Hospitality suppliers	Duvets and bedding for hotels	Sysco Guest Supply Canada (Mississauga, ON)

For a Pakistani mill, the practical routes are: (1) home-furnishing and off-price retailers, which already buy from Pakistan; (2) Canadian bedding importers, many in Montréal, which supply many smaller retailers; and (3) hotel suppliers, which buy durable cotton bedding in volume.

References

[1] Canadian Importers Database, HS 940440, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=940440&lang=eng

[2] Canadian Importers Database, HS 940440, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=940440&countryCode=527

10. Pricing

Level	Product / basis	Price (twin to king)	Source
Retail (sale)	Luxury Down Alternative Duvet	CAD 39.95–69.95 (regular CAD 99.95–179.95)	linenchest.com
Retail (sale)	Glacier Cooling Duvet	CAD 99.95–159.95 (regular CAD 149.95–249.95)	linenchest.com
Retail (sale)	Night Spa Microfibre Duvet	CAD 118.95–209.95 (regular CAD 169.95–299.95)	linenchest.com
Retail (sale)	Luxury Wool Duvet	CAD 199.95–269.95 (regular CAD 269.95–369.95)	linenchest.com
Retail (sale)	Royal Sovereign Down Duvet	CAD 599.95–669.95 (regular CAD 799.95–899.95)	linenchest.com
Retail (sale)	Serra Comforter Set, 7 pieces	CAD 109.95 (regular CAD 259.95–329.95)	linenchest.com

Retail prices were checked on 12 October 2026 and change often; deep promotions are common in this category. Synthetic duvets and comforter sets sell at about CAD 40–210, wool duvets at CAD 200–270 and premium down at over CAD 600. TIPP export unit values are not shown because Pakistan records most of this trade under other lines (Section 2). A Canadian importer will add the 14% duty, freight, brokerage and its own and the retailer's margins.

References

[1] Linen Chest, Luxury Down Alternative Duvet: https://www.linenchest.com/en_ca/duvet-27

[2] Linen Chest, Glacier Cooling Duvet: https://www.linenchest.com/en_ca/glacier-cooling-duvet

[3] Linen Chest, Night Spa Microfibre Duvet: https://www.linenchest.com/en_ca/night-spa-duvet

[4] Linen Chest, Luxury Wool Duvet: https://www.linenchest.com/en_ca/luxury-wool-white-duvet

[5] Linen Chest, Royal Sovereign Down Duvet: https://www.linenchest.com/en_ca/royal-sovereign-duvet-1

[6] Linen Chest, Serra Comforter Set, 7 pieces: https://www.linenchest.com/en_ca/serra-comforter-set-7-pieces

11. Reasons for Pakistan's Low/High Share

Why Pakistan has a foothold

- Home-textile strength: Pakistan's integrated mills supply cotton quilts and comforter sets alongside bed linen.
- Same duty as China and India: the 14% duty does not put Pakistan at a disadvantage against its main rivals.
- Resilience in 2026: imports from Pakistan rose +2.5% in January–August 2026 while the market fell 12.9%.

Why the share is small

- China's dominance in synthetic-filled duvets and low-priced comforter sets.
- Few buyers: three importers account for three-quarters of imports from Pakistan.
- Bulky freight: long ocean transit and the cost of shipping filled bedding.

References

[1] Trade Data Online, HS 940440 (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=%7C940440&lang=eng

[2] Canadian Importers Database, HS 940440, importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=940440&countryCode=527

12. Recommendations

- **Approach the large bedding importers.** Safdie, Paga, Jeridan, Beco and Better Home Fashion supply many retailers and buy mainly from China today.
- **Lead with cotton.** Cotton quilts, quilted bedspreads and cotton-shell duvets play to Pakistan's strengths; organic and traceable cotton help with brand programs.
- **Offer coordinated sets.** Comforter sets with matching sheets and shams from the same mill are attractive to off-price and home-furnishing retailers.
- **Reduce freight cost.** Vacuum-compressed packing and consolidated shipments with bed linen lower the landed cost.
- **Label for all of Canada.** Sew in a durable bilingual label showing shell and filling fibre content, 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 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 940440, major importers: https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=940440&lang=eng

13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of quilts, bedspreads, duvets and comforters can use these official sources:

- Pakistan Exporters Directory (TDAP), search by HS code 9404.
- TDAP sector information on home textiles; most quilt and bedding exporters are integrated mills in Karachi, Faisalabad and Lahore.

TIPP data shows that Pakistani exporters shipped goods under PCT 9404.4000 to 21 destinations in FY2025-26; most quilt exporters are home-textile mills that also record bedding under Chapter 63 lines.

References

[1] Pakistan Exporters Directory (TDAP), search by HS code: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=9404

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

[3] TIPP, Export Trade Data, PCT 9404.4000, 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 quilts, bedspreads, duvets and comforters (HS 940440). 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=940440&lang=eng**.

Company	City, Province	Postal code	Phone	Website
BOUTIQUE LINEN CHEST	Laval, Quebec	H7L 5X8	1-800-363-3832	linenchest.com
WINNERS DIVISION OF WINNERS MERCHANTS INT. LP.	Mississauga, Ontario	L5R 0G1	905-501-0930 †	winners.ca
COSTCO WHOLESALE CANADA LTD	Ottawa, Ontario	K2E 1C5	613-226-5604	costco.ca
FIELDS STORE	Toronto, Ontario	M5H 2Y4	604-549-9280 * †	fields.ca
JERIDAN INC.	Montréal, Quebec	H2N 1Y6	514-387-9767	jeridan.ca
JYSK LINEN'N FURNITURE INC.	Coquitlam, British Columbia	V3K 4S8	1-888-696-5975 *	jysk.ca
LA COMPAGNIE SAFDIE INC. / SAFDIE & CO. INC.	Saint-Laurent, Quebec	H4R 3B2	514-344-7599 *	safdieco.com
LES INDUSTRIES BECO LTEE / BECO INDUSTRIES LTD	Anjou, Quebec	H1J 2H8	514-353-9060	becoindustries.com
SILK & SNOW INC.	Brampton, Ontario	L6T 4N8	1-855-777-0033 †	silkandsnow.com
SYSCO GUEST SUPPLY CANADA INC.	Mississauga, Ontario	L4Z 4G3	905-896-1060	guestsupply.com
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

*The first two companies imported quilts or duvets from Pakistan in 2024. The Canadian Importers Database lists only three importers from Pakistan for this code; the third, Utopia Towels, has a US address (Plainview, New York) and is not shown. The other ten are major importers from all origins (2024). Contact details and websites checked between 5 and 12 October 2026. * Phone number taken from the company's own website, because YellowPages.ca had no current listing at the CID address (Fields: head office at 19099 25 Ave, Suite 103, Surrey, BC, V3Z 3V2; JYSK: customer service line; Safdie & Co.: head office; Williams-Sonoma Canada: customer service line). † YellowPages.ca or the company website gives a different address from the CID, so confirm before contacting (Silk & Snow: 205-675 King St W, Toronto, M5V 1M9, and the brand now appears to belong to Sleep Country; Walmart Canada: 6800 Maritz Dr, Mississauga, L5W 1W2; Williams-Sonoma Canada: stores only on YellowPages.ca; Winners: 650 Matheson Blvd, Mississauga, L5R 3T2). Better Home Fashion (Concord), E & E Canada (Mississauga) and Literies Universelles Paga (Saint-Laurent) are not listed because no company website could be confirmed, and JHL International Trading (Burnaby) because no phone number was found. 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 940440, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=940440&lang=eng

[2] Canadian Importers Database, HS 940440, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=940440

[3] YellowPages.ca business search (phone numbers and websites), accessed 12 October 2026: https://www.yellowpages.ca/

[4] YellowPages.ca, business listings (searched 5–12 October 2026): https://www.yellowpages.ca/

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

[6] Fields, company website: https://www.fields.ca/

[7] JYSK Canada, contact page: https://jysk.ca/

[8] Safdie & Co., company website: https://www.safdieco.com/

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

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