PRODUCT REPORT

Cotton Bed Linen

HS Code 6302.31 | Export market guide: Pakistan to Canada | October 2026

Key facts at a glance

Indicator	Value	Source
Canada's imports of cotton bed linen, not printed or knitted (HS 630231), 2025	USD 138.41 million (−11.6% vs 2024)	Trade Data Online
Canada's imports from Pakistan, 2025	USD 18.28 million (13.21% share; +27.9% vs 2024; +70.8% vs 2020)	Trade Data Online
Pakistan's rank among suppliers	3rd in 2025, after India and China	Trade Data Online
Pakistan in 2026 so far	January–August 2026: USD 12.17 million (+12.1%); total imports −0.3%	Trade Data Online
Largest supplier to Canada	India: USD 59.25 million, 42.8% share (2025)	Trade Data Online
Pakistan's world exports, FY2025-26	USD 1.38 billion / 184 thousand tonnes to 90 destinations; Canada 19th market	TIPP
Canadian import duty	MFN 17%. Pakistan, India and China pay 17% (no GPT); duty-free for Portugal (CETA), Bangladesh and Cambodia (LDCT) and the United States (CUSMA)	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	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)	17 importers account for 80.0% of imports (CAD 242.3 million). From Pakistan: 11 importers account for CAD 22.5 million; top 3 hold 49.2%	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 6302.31 covers cotton bed linen that is neither printed nor knitted: plain-dyed, white and yarn-dyed sheets, pillowcases and duvet covers.

1. Introduction

HS 6302.31 covers "Other bed linen", "of cotton": bed linen that is not knitted or crocheted (HS 6302.10) and not printed (HS 6302.21). In Canada's 2026 Customs Tariff the tariff item is 6302.31.00 (unit: number), with statistical suffixes for flannelette bed sheet and pillow case sets (10) and other bed linen, including muslin (90). It covers white, plain-dyed, yarn-dyed and woven-pattern cotton sheets, fitted sheets, pillowcases, sheet sets and duvet and quilt covers, including percale, sateen and flannel.

Products outside this code, which exporters should classify separately:

- Printed cotton bed linen: HS 6302.21; knitted bed linen (for example jersey sheets): HS 6302.10.
- Bed linen of man-made fibres, such as microfibre sheets: HS 6302.32.

- Quilts, duvets, comforters and pillows with filling: HS 9404; blankets: HS 6301; bedspreads not of bed linen: 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 cotton bed linen is sold by home-furnishing chains (Linen Chest, HomeSense, Bouclair, IKEA), department and off-price stores (Simons, Hudson's Bay successors, Winners, Walmart, Costco), online retailers (Wayfair, Amazon) and specialty bedding brands. Hotels, hospitals and laundries buy plain white sheeting through linen-supply companies.

Pakistan is one of the world's largest exporters of cotton home textiles, with integrated spinning, weaving, processing and stitching mills in Karachi, Faisalabad and Lahore. TIPP shows exports of cotton bed linen under PCT 6302.31 of USD 1.38 billion in FY2025-26, to 90 countries.

References

[1] CBSA, Customs Tariff 2026, Chapter 63, tariff item 6302.31.00: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch63-eng.html

[2] TIPP, Export Trade Data, PCT 6302.3110 to 6302.3190, FY2025-26: https://tipp.gov.pk/index.php?r=site/display&id=305

[3] Canadian Importers Database, HS 630231, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630231&lang=eng

2. Pakistan's Exports (Production)

The Trade Information Portal of Pakistan (TIPP) reports exports under seven national tariff lines: bed sheets (mill-made 6302.3110, hand-loom 6302.3120), bed covers (6302.3130, 6302.3140), pillow covers (6302.3150, 6302.3160) and other (6302.3190). Mill-made sheets, bed covers and other bed linen make up almost all the value. The table shows the total of the seven lines by fiscal year (July–June).

Pakistan's exports of cotton bed linen (PCT 6302.31)

Fiscal year	World (USD million)	World (thousand tonnes)	Unit value (USD/kg)	Canada (USD million)	Canada rank / share	Destinations
FY2021-22	1,252.7	154.3	8.12	11.16	14th / 0.9%	89
FY2022-23	1,045.9	130.9	7.99	7.75	18th / 0.7%	93
FY2023-24	1,242.5	173.7	7.15	13.32	13th / 1.1%	93
FY2024-25	1,391.4	188.5	7.38	12.42	17th / 0.9%	86
FY2025-26	1,381.4	184.2	7.50	9.74	19th / 0.7%	90
FY2026-27 (Jul–Sep)	398.1	54.6	7.29	3.75	18th / 0.9%	75

Quantities are in kilograms as recorded by TIPP, shown here in thousand tonnes. FY2026-27 covers July–September 2026 only. In FY2025-26 the largest markets were the United States (USD 205.3 million), the United Kingdom (194.3), the Netherlands (158.8), Germany (129.2) and Italy (105.1); Canada ranked 19th. TIPP records smaller direct shipments to Canada (USD 9.74 million in FY2025-26) than Canada records from Pakistan (USD 18.28 million in calendar 2025), probably because of goods shipped through the United States and Europe, classification differences between printed and unprinted linen, and fiscal-year timing (inferred). Canada's figures are used for trade with Canada.

> **Insight:** Pakistan exports more than USD 1.3 billion of cotton bed linen a year, mostly to Europe and the United States, at an average of USD 7.50 per kg. Canada is a small market for Pakistani mills (19th in FY2025-26, under 1% of exports), which means there is ample capacity to supply more if Canadian buyers are found.

References

[1] Trade Information Portal of Pakistan (TIPP), Export Trade Data dashboard, PCT 6302.3110 to 6302.3190, 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 cotton bed linen (not printed, not knitted) (HS 630231), USD million

From	2020	2022	2023	2024	2025	Change 2024–25
Total imports	**118.37**	**185.42**	**149.05**	**156.51**	**138.41**	**−11.6%**
India	49.38	77.00	53.08	73.01	59.25	−18.8%
China	32.34	41.10	33.13	25.51	25.85	+1.4%
Portugal	11.10	19.02	15.09	16.29	16.96	+4.1%
Bangladesh	5.01	10.90	10.36	8.08	5.11	−36.8%
United States	2.60	8.79	8.56	5.57	4.79	−13.9%
Italy (incl. Vatican City State)	1.30	3.23	2.17	2.55	2.19	−14.1%
Pakistan	10.703	16.760	16.722	14.288	18.281	+27.9%

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 91.37 million (−0.3% on the same months of 2025, USD 91.65 million); imports from Pakistan were USD 12,169,593 (+12.1% on USD 10,851,456), a 13.32% share.

Pakistan in Canada's imports

Indicator	2016	2020	2021	2022	2023	2024	2025
Imports from Pakistan (USD million)	18.57	10.70	13.71	16.76	16.72	14.29	18.28
Share of Canada's imports	13.88%	9.04%	8.33%	9.04%	11.22%	9.13%	13.21%
Rank among suppliers	3rd	4th	3rd	4th	3rd	4th	3rd

Insight: Canada imports about USD 140–160 million a year of unprinted cotton bed linen (USD 138.41 million in 2025, −11.6%). Imports from Pakistan rose from USD 10.7 million in 2020 to USD 18.28 million in 2025 (+70.8%), and Pakistan's share rose from 9.04% to 13.21%, its highest since 2016. Growth continued in January–August 2026 (+12.1%) while the market was flat (−0.3%).

Where demand is: imports by province (USD)

Province	2022	2023	2024	Share 2024
Ontario	104,569,361	75,771,560	72,871,515	46.6%
Quebec	34,471,980	29,946,528	36,089,676	23.1%
British Columbia	33,727,030	31,525,946	35,528,890	22.7%
Alberta	9,591,671	9,288,665	9,640,092	6.2%
Manitoba	1,580,805	1,270,763	1,446,123	0.9%
New Brunswick	1,263,325	1,033,917	651,474	0.4%
Saskatchewan	121,763	159,444	267,495	0.2%

Ontario, Quebec and British Columbia together accounted for 92.3% 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 630231, 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=%7C630231&lang=eng

[2] Trade Data Online, HS 630231, 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=%7C630231&lang=eng

[3] Trade Data Online, HS 630231, 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=%7C630231&lang=eng

4. Import Market Analysis

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

Supplier	2020	2022	2023	2024	2025
India	41.7%	41.5%	35.6%	46.7%	42.8%
China	27.3%	22.2%	22.2%	16.3%	18.7%
Portugal	9.4%	10.3%	10.1%	10.4%	12.3%
Bangladesh	4.2%	5.9%	6.9%	5.2%	3.7%
United States	2.2%	4.7%	5.7%	3.6%	3.5%
Italy (incl. Vatican City State)	1.1%	1.7%	1.5%	1.6%	1.6%
Pakistan	9.04%	9.04%	11.22%	9.13%	13.21%

- **India (42.8%)** is by far the largest supplier and pays the same 17% as Pakistan. Its imports fell 18.8% in 2025 and 12.7% in January–August 2026.
- **China (18.7%)** has lost share since 2020 (27.3%) but recovered in January–August 2026 (+15.1%).
- **Pakistan (13.21%)** is the third supplier and the fastest-growing of the large ones (+27.9% in 2025).
- **Portugal (12.3%)** supplies premium sheeting duty-free under CETA.
- **Market concentration:** the top three suppliers held 74.7% of imports in 2025. Buying is concentrated: the Canadian Importers Database lists 17 major importers for 80.0% of imports (CAD 242.3 million in 2024), and the top three hold 39.8%. Only 11 importers bought from Pakistan; the top three account for 49.2% of CAD 22.5 million.

> **Insight:** Pakistan is gaining share from India in a market where both pay the same duty. Because only 11 importers bought from Pakistan in 2024, while 17 large importers account for most of the market, approaching the large retailers and linen-supply companies that do not yet buy from Pakistan is the main opportunity.

References

[1] Trade Data Online, HS 630231 (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=%7C630231&lang=eng

[2] Canadian Importers Database, HS 630231, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630231&lang=eng

[3] Canadian Importers Database, HS 630231, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630231&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 bed linen 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 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. Sheet sets and pillowcases are usually sold folded in retail packaging (a PVC or recycled-plastic zip bag, a printed card wrap or a box) that carries the size, thread count and fibre content, and are 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.

Label element	Requirement
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 and pillowcases (and other bedding such as bedspreads and duvet covers) are articles that need a permanent label under the Textile Labelling and Advertising Regulations: fibre content and dealer identity on a label permanently attached to the article, legible and durable for its useful life.
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 23.1% of Canada's imports of cotton bed linen in 2024, and several bedding importers are based in Montréal (Literies Universelles Paga, La Maison Simons in Québec City). 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 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", "400 thread count", "deep pocket" 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 "Hotel Collection", "Luxury Sateen" 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

Rule	What it means for cotton bed linen (sheets, pillowcases and duvet covers)	Legal basis
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", "Sateen / Satiné"). 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 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 permanent 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
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
6302.31.00 (suffixes 10, 90)	Other bed linen, 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 cotton bed linen, because Canada's General Preferential Tariff (GPT) does not cover this tariff item. India, China and Türkiye, which together supply most of Canada's imports, also pay 17%. Portugal and other EU suppliers (CETA), Bangladesh and Cambodia (LDCT), Vietnam (CPTPP) and the United States and Mexico (CUSMA) enter duty-free. GST/HST is also payable at import.

> **Insight:** Unlike apparel, the duty does not put Pakistan behind its main rivals: India (42.8%) and China (18.7%) pay the same 17%. Duty-free suppliers held about 22.9% of imports in 2025, led by Portugal in premium sheeting. Pakistan competes mainly on price and quality against India.

References

[1] CBSA, Customs Tariff 2026, Chapter 63, tariff item 6302.31.00: 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 23.1% of Canada's imports in 2024.
- **Retailer programs and promotions:** Canadian home retailers sell bedding through frequent deep promotions, so they negotiate hard on price and expect suppliers to fund packaging, labels and sometimes markdowns.
- **Sizes:** Canadian beds follow North American sizes (twin, double, queen, king) and deep mattresses; fitted sheets must suit mattress depths of 35–45 cm (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 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 630231 from Pakistan (2024).

Channel	Role	Examples of importers buying from Pakistan (CID, 2024)
Department and off-price retail	Private-label and branded sheet sets	La Maison Simons (Québec, QC); Winners (Mississauga, ON); Fields Stores
Home textile importers and brands	Import and wholesale bedding to retailers	Springs Canada (Mississauga, ON); Marina Textiles (Mississauga, ON); Literies Universelles Paga (Saint-Laurent, QC); True North Distributors (Sarnia, ON)
Institutional linen supply	Hotel, hospital and laundry sheeting	Essex Linen Supply (Windsor, ON); Standard Textile (US)
Online and global retailers	Import for e-commerce and stores across Canada	Wayfair; IKEA Supply (Switzerland)

For a Pakistani mill, the practical routes are: (1) Canadian home-textile importers and brands that supply many retailers; (2) department and off-price retailers buying private-label sets; and (3) institutional sheeting for linen-supply companies, which buy plain white percale in volume year-round.

References

[1] Canadian Importers Database, HS 630231, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630231&lang=eng

[2] Canadian Importers Database, HS 630231, major importers of goods from Pakistan (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630231&countryCode=527

10. Pricing

Level	Product / basis	Price (smallest to largest size)	Source
Retail (house brand, sale)	Prestige 300 Sheet Set, 100% cotton, 300 thread count	CAD 39.96–49.95 (regular CAD 179.95–229.95)	linenchest.com
Retail (sale)	Elegance Sheet Set, 100% cotton	CAD 39.95–79.95	linenchest.com
Retail (flannel, sale)	Luxury Flannel Sheet Set, 100% cotton flannel	CAD 23.96–94.95 (regular CAD 79.95–119.95)	linenchest.com
Retail (premium, sale)	Hotel Five Star Luxury Sheet Set, 100% cotton sateen	CAD 94.95–149.95 (regular CAD 129.95–199.95)	linenchest.com
Retail (brand)	Calvin Klein Organic Earth Cotton Sateen T300 Sheet Set	CAD 199.99	linenchest.com
Export (FOB Pakistan), all markets	Average value of Pakistan's exports of PCT 6302.31, FY2025-26	USD 7.50 per kg	TIPP
Export (FOB Pakistan), to Canada	Average value of direct exports to Canada, FY2025-26	USD 7.31 per kg	TIPP

Retail prices were checked on 9 October 2026 and change often; bedding is sold on frequent, deep promotions, so house-brand cotton sets actually sell at about CAD 40–150 depending on size and finish, and branded sets at about CAD 200. Export unit values are calculated from TIPP value and quantity. A Canadian importer will add the 17% duty, freight, brokerage and its own and the retailer's margins.

References

[1] Linen Chest, Prestige 300 Sheet Set: https://www.linenchest.com/en_ca/prestige-300-sheet-set-2

[2] Linen Chest, Elegance Sheet Set: https://www.linenchest.com/en_ca/elegance-sheet-set

[3] Linen Chest, Luxury Flannel Sheet Set: https://www.linenchest.com/en_ca/flannel-sheet-set-lxf24-c1s1

[4] Linen Chest, Hotel Five Star Luxury Sheet Set: https://www.linenchest.com/en_ca/hotel-five-star-luxury-sheet-set

[5] Linen Chest, Calvin Klein Organic Earth Cotton Sateen T300 Sheet Set: https://www.linenchest.com/en_ca/organic-earth-cotton-sateen-t300-sheet-set-by-calvin-klein

[6] TIPP, Export Trade Data, PCT 6302.31 (values and quantities used to calculate unit values): https://tipp.gov.pk/index.php?r=site/display&id=305

11. Reasons for Pakistan's Low/High Share

Why the share has grown

- Strong growth: imports from Pakistan rose +70.8% between 2020 and 2025, against +16.9% for the whole market.
- World-scale mills: Pakistan is among the largest exporters of cotton home textiles, with integrated mills that can supply large retail programs.
- Same duty as India and China: the 17% duty does not put Pakistan at a disadvantage against the two largest suppliers.

Why the share is still limited

- Few buyers: only 11 importers bought from Pakistan in 2024.
- India's scale and relationships: India supplies more than 40% of the market and has long-standing programs with Canadian retailers.
- Canada is a small market for Pakistani mills, which focus on the United States and Europe.

References

[1] Trade Data Online, HS 630231 (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=%7C630231&lang=eng

[2] Canadian Importers Database, HS 630231, importers of goods from Pakistan: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630231&countryCode=527

[3] TIPP, Export Trade Data, PCT 6302.31: https://tipp.gov.pk/index.php?r=site/display&id=305

12. Recommendations

- **Approach the large importers not yet buying from Pakistan.** The 17 major importers listed in the CID account for 80% of the market; present ready-to-ship sheet-set programs in North American sizes with retail packaging.
- **Compete head-on with India.** With equal duty, Pakistani mills can win on fabric quality (long-staple, sateen, percale), finishing and reliable delivery.
- **Target institutional sheeting.** Linen-supply companies serving hotels and hospitals buy plain white cotton and cotton-blend sheeting in volume year-round.
- **Offer certified cotton.** Organic and traceable cotton help with brand programs and with buyers' forced-labour due diligence.
- **Label for all of Canada.** Sew in a permanent 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 +	24–28 January 2027	Toronto, ON	Wholesale market for gift and home

Show	Dates	Location	Focus
Home Market			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 630231, major importers: https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630231&lang=eng

13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of 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.

TIPP data shows that Pakistani exporters shipped cotton bed linen to 90 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=6302

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

[3] TIPP, Export Trade Data, PCT 6302.3110 to 6302.3190, 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 cotton bed linen (sheets, pillowcases and duvet covers) (HS 630231). 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=630231&lang=eng**.

Company	City, Province	Postal code	Phone	Website
FIELDS STORE	Toronto, Ontario	M5H 2Y4	604-549-9280 *	fields.ca
LA MAISON SIMONS INC	Québec, Quebec	G1R 3V9	418-694-3630	simons.ca
MARINA TEXTILES INC	Mississauga, Ontario	L5B 3C3	905-828-0777 †	marinacommodities.com
SPRINGS CANADA PRODUCTS ULC	Mississauga, Ontario	L5R 3T4	905-890-4994 †	springscanada.com
TRUE NORTH DISTRIBUTORS LTD	Sarnia, Ontario	N7W 1A7	519-332-1412	truenorthdistributors.com
WINNERS DIVISION OF WINNERS MERCHANTS INT. LP.	Mississauga, Ontario	L5R 0G1	905-501-0930 †	winners.ca

*All six companies imported 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 (Fields: head office at 19099 25 Ave, Suite 103, Surrey, BC, V3Z 3V2). † YellowPages.ca or the company website gives a different address from the CID, so confirm before contacting (Marina Textiles, trading as Marina Commodities: 403-4080 Confederation Pkwy, Mississauga, L5B 0G1; Springs Canada Inc: 110 Matheson Blvd W, Mississauga, L5R 4G7; Winners: 650 Matheson Blvd, Mississauga, L5R 3T2). Other importers from Pakistan, such as Essex Linen Supply (Windsor) and Literies Universelles Paga (Montréal), are not listed because a working website could not 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 630231, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=630231&lang=eng

[2] Canadian Importers Database, HS 630231, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=630231

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

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

[5] True North Distributors, company website: https://www.truenorthdistributors.com/

[6] Marina Commodities (Marina Textiles), company website: https://marinacommodities.com/

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