

SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

FORM S-8
 REGISTRATION STATEMENT
 UNDER
 THE SECURITIES ACT OF 1933

PHILLIPS-VAN HEUSEN CORPORATION
 (Exact Name of Registrant as Specified in Its Charter)

Delaware
 (State or Other Jurisdiction of
 Incorporation or Organization)

13-1155910
 (I.R.S Employer
 Identification Number)

200 Madison Avenue
 New York, New York 10016
 (Address of Principal Executive Offices)

Phillips-Van Heusen Corporation Associates Investment Plan For Hourly Associates	Phillips-Van Heusen Corporation Associates Investment Plan For Salaried Associates
	Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico

Mark D. Fischer, Esq.
 Vice President, Secretary
 and General Counsel
 200 Madison Avenue
 New York, New York 10016
 (212) 381-3500
 (Name, Address and Telephone
 Number of Agent for Service)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share*	Proposed maximum aggregate offering price*	Amount of registration fee
Common Stock, par value \$1.00 per share.....	450,000+	\$ 31.36	\$ 14,112,000	\$ 1,661

In addition, pursuant to Rule 416 (c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plans described herein.

+ Includes 150,000, 295,000 and 5,000 shares for the Phillips-Van Heusen Corporation Associates Investment Plans for Hourly Associates, Salaried Associates and Residents of the Commonwealth of Puerto Rico, respectively.

* Estimated solely for the purpose of calculating the registration fee. Computed pursuant to Rule 457(c) and (h), upon the basis of the average of the high and low prices of the Phillips-Van Heusen Corporation's Common Stock as reported in the consolidated reporting system for the New York Stock Exchange on June 9, 2005.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

We are subject to the informational requirements of the Securities Exchange Act. In accordance therewith, we file reports and other information with the SEC. The following documents, or portions thereof, filed by us with the SEC pursuant to the Exchange Act are incorporated by reference in this Registration Statement:

- (a) our Annual Report on Form 10-K for the fiscal year ended January 30, 2005, filed on April 14, 2005;
- (b) our Current Report on Form 8-K filed on April 20, 2005;
- (c) our Quarterly Report on Form 10-Q for the quarterly period ended May 1, 2005, filed on June 9, 2005;
- (d) the Annual Report on Form 11-K for the fiscal year ended December 31, 2003 of the Phillips-Van Heusen Corporation Associates Investment Plan for Hourly Associates and the Phillips-Van Heusen Corporation Associates Investment Plan for Salaried Associates, filed on June 23, 2005;
- (e) the Annual Report on Form 11-K for the fiscal year ended December 31, 2003 of the Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico, filed on June 23, 2005; and
- (f) the information in respect of our Common Stock under the caption "Description of Capital Stock" contained in our Registration Statement on Form S-3 (Registration No. 33-46770) filed on March 27, 1992.

All documents subsequently filed by us pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act, prior to the filing of a post-effective amendment hereto indicating that all securities offered have been sold or which deregisters all securities then remaining unsold, are deemed to be incorporated by reference in this Registration Statement and to be a part of this Registration Statement from the respective dates of filings of such documents.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Our by-laws provide that we may indemnify any person to the full extent permitted by the Delaware General Corporation Law, the law of the state in which we are incorporated. Section 145 of the Delaware General Corporation Law empowers a corporation, within certain limitations, to indemnify any person against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with any suit or proceeding to which he is a party by reason of the fact that he is or was a director, officer, employee, or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, as long as he acted in good faith and in a manner which he reasonably believed to be in, or not opposed to, the best interests of the corporation. With respect to any criminal proceeding, he must have had no reasonable cause to believe his conduct was unlawful. In addition, our

Certificate of Incorporation provides for a director or officer to be indemnified unless his acts (1) constituted a breach of his fiduciary duties to us or our stockholders, (2) were committed in bad faith or were the result of active or deliberate dishonesty, (3) violated Section 174 of the Delaware General Corporation Law or (4) resulted in a personal gain or financial profit or other advantage to which he is not legally entitled. We also have in effect directors' and officers' liability insurance.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	Phillips-Van Heusen Associates Investment Plan for Hourly Associates (incorporated by reference to Exhibit 4(a) to the Registration Statement on Form S-8, Registration No. 33-46810).
4.2	Phillips-Van Heusen Associates Investment Plan for Salaried Associates (incorporated by reference to (incorporated by reference to Exhibit 4(a) to the Registration Statement on Form S-8, Registration No. 33-46810)).
4.3	Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth Puerto Rico (incorporated by reference to Exhibit 4(a) to the Registration Statement on Form S-8, Registration No. 33-59602).
4.4	Specimen of Common Stock certificate (incorporated by reference to Exhibit 4 to our Annual Report on Form 10-K for the fiscal year ended January 31, 1981).
4.5	Preferred Stock Purchase Rights Agreement (the "Rights Agreement"), dated June 10, 1986 between Phillips-Van Heusen Corporation and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit 3 to our Quarterly Report on Form 10-Q for the period ended May 4, 1986).
4.5	Amendment to the Rights Agreement, dated March 31, 1987 between Phillips-Van Heusen Corporation and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit 4(c) to our Annual Report on Form 10-K for the year ended February 2, 1987).
4.6	Supplemental Rights Agreement and Second Amendment to the Rights Agreement, dated as of July 30, 1987, between Phillips-Van Heusen Corporation and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit (c)(4) to our Schedule 13E-4, Issuer Tender Offer Statement, dated July 31, 1987).
4.7	Third Amendment to Rights Agreement, dated June 30, 1992, from Phillips-Van Heusen Corporation to The Chase Manhattan Bank, N.A. and The Bank of New York (incorporated by reference to Exhibit 4.5 to our Quarterly Report on Form 10-Q for the period ended April 30, 2000).
4.8	Notice of extension of the Rights Agreement, dated June 5, 1996, from Phillips-Van Heusen Corporation to The Bank of New York (incorporated by reference to Exhibit 4.13 to our Quarterly Report on Form 10-Q for the period ended April 28, 1996).
4.9	Fourth Amendment to Rights Agreement, dated April 25, 2000, from Phillips-Van Heusen Corporation to The Bank of New York (incorporated by reference to Exhibit 4.7 to our Quarterly Report on Form 10-Q for the period ended April 30, 2000).

- 4.10 Supplemental Rights Agreement and Fifth Amendment to the Rights Agreement dated February 12, 2003, between Phillips-Van Heusen Corporation and The Bank of New York (successor to The Chase Manhattan Bank, N.A.), as rights agent (incorporated by reference to Exhibit 4.1 to our Current Report on Form 8-K, filed on February 26, 2003).
- †5.1 IRS determination letter dated September 2, 2003 relating to the Associates Investment Plan for the Associates Investment Plan for Hourly Associates.
- †5.2 IRS determination letter dated September 2, 2003 relating to the Associates Investment Plan for the Associates Investment Plan for Salaried Associates.
- †5.3 Opinion of Lowenstein Sandler PC regarding the compliance with ERISA of the Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico.
- †15.1 Letter re Unaudited Interim Financial Information.
- †23.1 Consent of Ernst & Young LLP.

† Filed herewith.

ITEM 9. UNDERTAKINGS

The undersigned registrant hereby undertakes: (1) to file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution of the securities being registered hereby not previously disclosed in the registration statement or any material change to such information in the registration statement; (2) that, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof; and (3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of our annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that, in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 10th day of June 2005.

PHILLIPS-VAN HEUSEN CORPORATION

By /s/Bruce J. Klatsky
Bruce J. Klatsky
Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/Bruce J. Klatsky</u> Bruce J. Klatsky	Chairman and Chief Executive Officer; Director	June 10, 2005
<u>/s/Mark Weber</u> Mark Weber	President and Chief Operating Officer; Director	June 10, 2005
<u>/s/Emanuel Chirico</u> Emanuel Chirico	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	June 10, 2005
<u>/s/Vincent A. Russo</u> Vincent A. Russo	Vice President and Controller (Principal Accounting Officer)	June 10, 2005
<u>/s/Edward H. Cohen</u> Edward H. Cohen	Director	June 10, 2005
<u>/s/Joseph B. Fuller</u> Joseph B. Fuller	Director	June 10, 2005
<u>/s/Joel H. Goldberg</u> Joel H. Goldberg	Director	June 10, 2005
<u>/s/Marc Grosman</u> Marc Grosman	Director	June 10, 2005
<u>/s/David A. Landau</u> David A. Landau	Director	June 10, 2005

<u>/s/Harry N.S. Lee</u> Harry N.S. Lee	Director	June 10, 2005
<u>/s/Bruce Maggin</u> Bruce Maggin	Director	June 10, 2005
<u>/s/Henry Nasella</u> Henry Nasella	Director	June 10, 2005
<u>/s/Christian Näther</u> Christian Näther	Director	June 10, 2005
<u>/s/Peter J. Solomon</u> Peter J. Solomon	Director	June 10, 2005

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: September 2, 2003

PHILLIPS-VAN HEUSEN CORPORATION
C/O ANDREW E. GRAW
LOWENSTEIN SANDLER, P.C.
65 LIVINGSTON AVENUE
ROSELAND, NJ 07068-0000

Employer Identification Number:
13-1166910
DLN:
17007077026042
Person to Contact:
PATRICIA D. CLANCY ID# 31601
Contact Telephone Number:
(877) 829-5500
Plan Name:
PVH ASSOCIATES INVESTMENT PLAN FOR
HOURLY ASSOCIATES
Plan Number: 012

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continues qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provide examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination is subject to your adoption of the proposed amendments submitted in your letter dated 08-07-03. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

This determination letter is applicable for the amendment(s) executed on 02-15-02 & 03-28-02.

This letter considers the changes in qualification requirements made by the Uruguay Round Agreements Act, Pub. L. 103-465, the Small Business Job Protection Act of 1996, Pub. L. 104-188, the Uniformed Services Employment and Reemployment Rights Act of 1994, Pub. L. 103-353, the Taxpayer Relief Act

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PHILLIPS-VAN HEUSEN CORPORATION

of 1997, Pub. L. 105-34, the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, and the Community Renewal Tax Relief Act of 2000, Pub. L. 106-554.

This letter may not be relied on with respect to whether the plan satisfies the requirements of section 401(a) of the Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16.

This letter may not be relied on with respect to whether the plan satisfies the requirements of section 401(a) of the Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16.

The requirement for employee benefits plans to file summary plan descriptions (SPD) with the U.S. Department of Labor was eliminated effective August 5, 1997. For more details, call 1-800-998-7542 for a free copy of the SPD card,

The information on the enclosed addendum is an integral part of this determination. Please be sure to read and keep it with this letter.

We have sent a copy of this letter to your representative as indicated in the power of attorney.

If you have any questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely yours,

/s/ Paul T. Shultz

Paul T. Shultz
Director,
Employee Plans Rulings & Agreements

Enclosures:
Publication 794
Addendum

PHILLIPS-VAN HEUSEN CORPORATION

This determination letter acknowledges receipt of the provisions intended to satisfy the requirements of section 401(a) of the Code, as amended by the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16.

Letter 835 (D0/CG)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: September 2, 2003

PHILLIPS-VAN HEUSEN CORPORATION
C/O ANDREW E. GRAW
LOWENSTEIN SANDLER, P.C.
65 LIVINGSTON AVENUE
ROSELAND, NJ 07068-0000

Employer Identification Number:
13-1166910
DLN:
17007077026042
Person to Contact:
PATRICIA D. CLANCY ID# 31601
Contact Telephone Number:
(877) 829-5500
Plan Name:
PVH ASSOCIATES INVESTMENT PLAN FOR
SALARIED ASSOCIATES
Plan Number: 007

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

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PHILLIPS-VAN HEUSEN CORPORATION

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Sincerely yours,

/s/ Paul T. Shultz

Paul T. Shultz
Director,
Employee Plans Rulings & Agreements

Enclosures:
Publication 794
Addendum

PHILLIPS-VAN HEUSEN CORPORATION

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Letter 835 (D0/CG)

[ON LOWENSTEIN SANDLER PC LETTERHEAD]

June 8, 2005

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, DC 20549

Re: Phillips-Van Heusen Corporation

Gentlemen:

Reference is made to the Registration Statement on Form S-8 (the "Registration Statement") filed by Phillips-Van Heusen Corporation (the "Company"), a Delaware corporation, with the Securities and Exchange Commission with respect to the registration of up to an aggregate of 1,500,000 shares of the Phillips-Van Heusen Corporation's common stock, par value \$1.00 per share (the "Common Stock"), in connection with the Company's Associates Investment Plan for Hourly Associates, Associates Investment Plan for Salaried Associates and Associates Investment Plan for Residents of the Commonwealth of Puerto Rico (the "Puerto Rico Plan").

In connection with such Registration Statement, an opinion is required as to whether the Puerto Rico Plan complies as to form with the applicable provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The provisions of the Internal Revenue Code (the "Code") which afford substantive rights to participants in qualified plans are set forth in Sections 401(a), 410(a) and 411 of the Code. The provisions of Part 2 of Title I of ERISA parallel such provisions.

We have examined the Puerto Rico Plan and have made such review of applicable law as we have deemed necessary. Based upon the foregoing, it is our opinion that the Puerto Rico Plan complies as to form with the requirements of Part 2 of Title I of ERISA.

Very truly yours,

LOWENSTEIN SANDLER PC

By: /s/Andrew E. Graw

Andrew E. Graw

[ON ERNST & YOUNG LLP LETTERHEAD]

June 8, 2005

Stockholders and Board of Directors

Phillips-Van Heusen Corporation

We are aware of the incorporation by reference in the Registration Statement (Form S-8) of Phillips-Van Heusen Corporation pertaining to the Phillips-Van Heusen Corporation Associates Investment Plan for Salaried Associates, the Phillips-Van Heusen Corporation Associates Investment Plan for Hourly Associates and the Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico of our review report dated May 25, 2005 relating to the unaudited condensed consolidated interim financial statements of Phillips-Van Heusen Corporation that are included in its quarterly report on Form 10-Q for the quarter ended May 1, 2005.

/s/ Ernst & Young LLP

New York, New York
June 8, 2005

[ON ERNST & YOUNG LLP LETTERHEAD]**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Phillips-Van Heusen Corporation Associates Investment Plan for Salaried Associates, the Phillips-Van Heusen Corporation Associates Investment Plan for Hourly Associates and the Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico of our reports (a) dated March 21, 2005, with respect to the consolidated financial statements and schedule of Phillips-Van Heusen Corporation, and the effectiveness of internal control over financial reporting of Phillips-Van Heusen Corporation, included in its Annual Report on Form 10-K for the year ended January 30, 2005, and (b) dated June 10, 2004, with respect to the financial statements and schedules of the Phillips-Van Heusen Corporation Associates Investment Plan for Salaried Associates, the Phillips-Van Heusen Corporation Associates Investment Plan for Hourly Associates and the Phillips-Van Heusen Corporation Associates Investment Plan for Residents of the Commonwealth of Puerto Rico, for the year ended December 31, 2003, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, New York
June 8, 2005