

UNITED STATES
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
(212) 381-3500

(Address, including zip code, and telephone number,
including area code, of Registrant's principal executive
offices)

Mark D. Fischer, Esq.
Senior Vice President,
General Counsel and Secretary
200 Madison Avenue
New York, New York 10016
(212) 381-3500

(Name, address, including zip code, and telephone
number, including area code, of agent for service)

PHILLIPS-VAN HEUSEN CORPORATION
2006 STOCK INCENTIVE PLAN
(Full title of the plan)

With Copy to:

MARTHA N. STEINMAN, ESQ.
LeBOEUF, LAMB, GREENE & MacRAE LLP
125 WEST 55TH STREET
NEW YORK, NY 10019
(212) 424-8000

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered⁽¹⁾	Proposed Maximum Offering Price Per Share⁽²⁾	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee⁽³⁾
Common Stock, par value \$1.00 per share	3,991,167	\$59.965	\$239,330,329	\$6,023

1. In addition, pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement also covers any additional securities to be offered or issued in connection with a stock split, stock dividend or similar transaction.

2. Determined on the basis of the average of the high and low sale price of the common stock as reported in the consolidated reporting system on June 18, 2007, solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933.

3. Pursuant to Rule 457(p) under the Securities Act of 1933, the aggregate total registration fee of \$7,347 is offset by the registration fee previously paid by Phillips-Van Heusen Corporation (the "Registrant") with respect to unissued and unused shares of Common Stock previously registered by the Registrant on its Registration Statements on Form S-8 (Registration Nos. 333-29765, 333-41068 and 333-109000) (collectively, the "Prior Registration Statements"). The amount of the registration fee was calculated as the difference between the aggregate registration fee of \$7,347 (calculated based on the number of shares to be offered and sold under the 2006 Stock Incentive Plan) less \$1,324, which represents the portion of the registration fee associated with an aggregate of 991,167 deregistered shares that was previously paid in connection with the Prior Registration Statements. The Registrant is filing post-effective amendments to its Prior Registration Statements to deregister an aggregate of 991,167 unissued shares contemporaneously with the filing of this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 1. Incorporation of Documents by Reference.

The following documents, which have been filed with the Securities and Exchange Commission (the "SEC") by the Registrant, are incorporated by reference in this Registration Statement:

(a) The Registrant's Annual Report on Form 10-K for the fiscal year ended February 4, 2007, filed April 5, 2007 (SEC File No. 001-07572);

(b) The Registrant's Quarterly Report on Form 10-Q for the quarter ended May 6, 2007, filed June 15, 2007 (SEC File No. 001-07572);

(c) The Registrant's Current Report on Form 8-K, filed January 3, 2007 (SEC File No. 001-07572);

(d) The Registrant's Current Report on Form 8-K, filed April 11, 2007 (SEC File No. 001-07572);

(e) The Registrant's Current Report on Form 8-K, filed May 8, 2007 (SEC File No. 001-07572);

(f) The Registrant's Current Report on Form 8-K/A, filed May 9 2007 (SEC File No. 001-07572); and

(g) the information in respect of the Registrant's Common Stock under the caption "Description of Capital Stock" contained in the Registrant's Registration Statement on Form S-3 (Registration No. 33-46770) filed on March 27, 1992.

All documents that the Registrant subsequently files pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, other than any information it furnishes, rather than files, with the SEC pursuant to certain items of Form 8-K, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 2. Indemnification of Directors and Officers.

The Registrant's by-laws provide that it may indemnify any person to the full extent permitted by the Delaware General Corporation Law, the law of the state in which the Registrant is 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 reasonable 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, the Registrant's Certificate of Incorporation provides for a director or officer to be indemnified unless his acts (1) constituted a breach of his fiduciary duties to the Registrant or its 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. The Registrant also has in effect directors' and officers' liability insurance.

Item 3. Exhibits.

The following is a list of all exhibits filed as a part of this Registration Statement on Form S-8, including those incorporated herein by reference.

Exhibit Number	Description of Exhibit
4.1	Specimen of Common Stock certificate (incorporated by reference to Exhibit 4 to the Registrant's Annual Report on Form 10-K for the fiscal year ended January 31, 1981).
5.1	Opinion of Mark D. Fischer, Esq., General Counsel.
15.1	Letter re Unaudited Interim Financial Information.
23.1	Consent of Mark D. Fischer, Esq., General Counsel (included in Exhibit 5.1).
23.2	Consent of Ernst & Young LLP.

Item 4. Undertakings.

A. 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:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

Provided, however, that:

(A) Paragraphs (1)(i) and (1)(ii) do not apply if the registration statement is on Form S-8, and the information required to be included in a post-closing effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement; and

(B) Paragraphs (1)(i), (1)(ii) and (1)(iii) do not apply if the registration statement is on Form S-3 or Form F-3 and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

Provided further, however, that paragraphs (1)(i) and (1)(ii) do not apply if the registration statement is for an offering of asset-backed securities on Form S-1 or Form S-3, and the information required to be included in a post-effective amendment is provided pursuant to Item 1100(c) of Regulation AB.

(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.

(4) If the registrant is a foreign private issuer, to file a post-effective amendment to the registration statement to include any financial statements required by Item 8.A. of Form 20-F at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Act need not be furnished, *provided*, that the registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (4) and other information necessary to ensure that all other information in the prospectus is at least as current as of the date of those financial statements. Notwithstanding the foregoing, with respect to registrant statements on Form F-3, a post-effective amendment need not be filed to include financial statements and information required by Section 10(a)(3) of the Act or Rule 3-19 if such financial statements and information are contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Form F-3.

(5) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) If the registrant is relying on Rule 430B:

(A) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(B) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. *Provided, however*, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date; or

(ii) If the registrant is subject to Rule 430(C), each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. *Provided, however*, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

(6) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities:

The undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

B. That, for purposes of determining any liability under the Securities Act of 1933, each filing of the undersigned registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 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.

C. 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 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 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Phillips-Van Heusen Corporation 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 the 20th day of June, 2007.

PHILLIPS-VAN HEUSEN CORPORATION

By: /s/ Emanuel Chirico

Emanuel Chirico

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 indicated on the 20th day of June, 2007.

<u>Signature</u>	<u>Title</u>
<u>/s/ Emanuel Chirico</u> Emanuel Chirico	Chief Executive Officer; Director (Principal Executive Officer)
<u>/s/ Michael Shaffer</u> Michael Shaffer	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ Bruce Goldstein</u> Bruce Goldstein	Vice President and Controller (Principal Accounting Officer)
<u>/s/ Mary Baglivo</u> Mary Baglivo	Director
<u>/s/ Edward H. Cohen</u> Edward H. Cohen	Director
<u>/s/ Joseph B. Fuller</u> Joseph B. Fuller	Director
<u>/s/ Margaret L. Jenkins</u> Margaret L. Jenkins	Director
<u>/s/ Bruce Maggin</u> Bruce Maggin	Director
<u>/s/ V. James Marino</u> V. James Marino	Director

/s/ Henry Nasella

Henry Nasella

Director

/s/ Rita M. Rodriguez

Rita M. Rodriguez

Director

/s/ Craig Rydin

Craig Rydin

Director

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PHILLIPS-VAN HEUSEN CORPORATION

200 MADISON AVENUE, NEW YORK, NY 10016-3903 (212) 381-3500

MARK D. FISCHER

SENIOR VICE PRESIDENT, GENERAL COUNSEL
AND SECRETARY

DID: (212) 381-3509

FAX: (212) 381-3970

E-mail: markfischer@pvh.com

June 20, 2007

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

Gentlemen:

I refer 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 3,991,167 shares of the company's common stock, par value \$1.00 per share (the "Common Stock"), to be issued upon the exercise of awards granted under the Company's 2006 Stock Incentive Plan (the "Plan").

I have made such examination as I have deemed necessary for the purpose of this opinion.

Based upon such examination, it is my opinion, that, when the Registration Statement has become effective under the Securities Act of 1933, as amended, and when the shares of Common Stock to be issued are sold and paid for in the manner described in the Plan, the Common Stock so issued will have been validly issued, fully paid and non-assessable.

My opinion is limited to the General Corporation Law of the State of Delaware. This opinion is given as of the date hereof and I assume no obligation to advise you of changes that may hereafter be brought to my attention.

I hereby consent to the use of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Mark D. Fischer

Mark D. Fischer

Acknowledgment of Independent Registered Public Accounting Firm

June 18, 2007

Board of Directors and Stockholders

Phillips-Van Heusen Corporation

We are aware of the incorporation by reference in the Registration Statement (Form S-8 No. 333-) of Phillips-Van Heusen Corporation for the registration of 3,991,167 shares of its common stock of our report dated June 14, 2007 relating to the unaudited condensed consolidated interim financial statements of Phillips-Van Heusen Corporation that is included in its Form 10-Q for the quarter ended May 6, 2007.

/s/ Ernst & Young

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-) pertaining to the Phillips-Van Heusen Corporation 2006 Stock Incentive Plan of our reports dated March 26, 2007, with respect to the consolidated financial statements and schedule of Phillips-Van Heusen Corporation included in its Annual Report (Form 10-K) for the year ended February 4, 2007, Phillips-Van Heusen Corporation's management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Phillips-Van Heusen Corporation, filed with the Securities and Exchange Commission.

New York, NY
June 18, 2007

/s/ Ernst & Young