

Definitions for Tariff Purposes Imported Handbags, Wallets, Travel Bags

Composition leather

- Explanatory Notes to the harmonized Commodity Description & Coding System-Fifth Edition (2012) 41.15 Composition leather with a basis of natural leather or leather fibres. Also known as “bonded leather” made by various processes:
 1. By agglomerating parings and small waste pieces of leather with glue or other binder.
 2. By agglomerating parings and small waste pieces of leather without a binder under strong compression.
 3. By breaking down parings and waste into thin fibres by heating in hot water (without binders, like paper); the pulp thus obtained is formed into sheets by sieving, rolling and calendaring.....

“Continuous sheeting of plastic”

- Harmonized Tariff Schedule of the United States-Chapter 42...4202.22 “with outer surface of sheeting of plastic...” US Court of International Trade – Sarne Handbags Corp case dated May 5, 2000; the court defined “sheeting”is a material in the form of or suitable for forming into a broad surface of something that is unusually thin, or is a material in the form of a continuous covering or coating”.

Reinforced or Laminated Textile

- Harmonized Tariff Schedule of the United States-Chapter 42...4202.32 “with outer surface of sheeting of plastic: of reinforced or laminated plastics”. Several US Court of International Trade cases defined “reinforced and/or laminated” per their common meaning (Webster’s Third New International Dictionary of the English Language (1993)) as “reinforce” is ‘to strengthen with additional force, assistance, material or support; make stronger or more pronounced’ while “laminated plastic” is a ‘plastic made of superposed layers of paper, wood, or fabric bonded or impregnated with resin and compressed under heat.’

Pile or tufted

- Explanatory Notes of the Harmonized Commodity Description & Coding System-Fifth Edition (2012) 60.01 Pile fabrics...’textile yarn to form loops. 58.02(B) Tufted textile fabrics...yarns with cut loops (tufts or cut pile)’

Paper Yarn

- “Explanatory Notes of the Harmonized Commodity Description & Coding System-Fifth Edition (2012) 53.08(B) Paper Yarn...’single ‘yarns’ are obtained by twisting or rolling lengthwise strips of moist paper (sometimes coated)...’

Plaited

- Harmonized Tariff Schedule of the United States-Chapter 46, Chapter Note 1...’materials in a state or form suitable for plaiting, interlacing or similar process...’
- Per discussions with Customs Handbag NIS and numerous Customs Headquarter ‘Binding Rulings’, does not include ‘artificial’ straw made of polyethylene or polypropylene strips or flattened tubes.