



HANDBAG NOTES/GUIDELINES

- 1) Classification (Harmonized Tariff Schedule of the United States of America):
 - Most leather, plastic, textile handbags and/or totes are found in Chapter 42
 - Of 'plaited' construction is found in Chapter 46
 - Wholly of glass beads is found in Chapter 70
 - Wholly of metal (e.g. Aluminum mesh) is found in Chapter 76
 - Wholly of plastic beads and/or sequins is found in Chapter 3926.90....

- 2) Handbags versus totes:
 - Handbags are constructed and designed to carry personal items (e.g. wallet, keys, cosmetics, eye glasses, etc.). Normally has a security type top opening (e.g. zipper, snap, twist lock, etc.) and security type inner compartments and/or pockets to place personal items into.
 - Totes are constructed and designed to carry various items besides personal items (e.g. clothing, books, food, etc.). Totes are quite large (e.g. exceeds 12" in length). Typically they do not have a security type top opening and/or do not have any security type inner compartments and/or pockets, however there are cases where totes will have these elements.

- 3) Evening bags or other handbags with 'braided' shoulder cord/shoulder strap:
 - Merely attaching a 'braided' shoulder cord/shoulder strap to a handbag does not automatically afford that handbag a lower duty rate as classified "wholly or in part of braid". First, determine if the "de minimus rule" applies:
 - "De Minimus Rule" states that an ingredient or component of an article may be ignored for classification purposes depending upon "whether or not the amount used has really changed or affected the nature of the article and, or course its salability".
 - Second, determine if the 'braided' shoulder cord falls under the classification "wholly or in part of braid":
 - U.S. Customs has ruled that "wholly or in part of braid" can only apply if the 'braided' shoulder cord is "fully functional", must enhance the utility and style along with the overall aesthetic appeal of the handbag and be a commercially significant part of the handbag.

- 4) Shoulder Strap versus handles:
 - Shoulder strap is a single long 'drop' length strap (usually thin in width) that loops over the shoulder.
 - Handles are normally two short 'drop' length straps designed to be grasped by the hand. Handles can also be two elongated 'drop' length straps that loop over the shoulder or forearm.

- 5) Decorative key fob versus key ring:
 - Decorative key fobs are merely decorative and for the most part do not function as a key ring to hold keys. A metal 'ball 'n chain' ring is mostly used as part of a decorative key fob and is not a true functional key ring. This falls under the "De Minimus Rule" stated above and is not classified as a separate functioning item.
 - A 'functional' key ring does hold keys and usually is constructed with a metal split ring that keys can be attached to. This is classified as a separate functioning item.

6) Classification of 'set' pieces:

- Each functioning 'set' piece is classified separately along with an additional 'set' classification that identifies the individual pieces as a 'set' (XVV special program indicator for entry purposes). Duty is based only on the primary 'functioning' piece; for handbag 'sets' it's most likely the handbag that will be the 'essential character' of the whole set.
 - X=Set, V=Handbag, V=Coin purse
 - Along with the total first cost of the 'set', a breakout first cost of each individual's 'set' piece must be determined.
 - The shipping documents (commercial invoice and packing list) must clearly identify a 'set' and all of its individual 'set' pieces per US Custom's requirements
 - The commercial invoice must clearly list first cost and weight of the 'set' and of each individual 'set' piece per US Custom's requirements
 - The packing list must clearly list weight of the 'set' and of each individual 'set' piece per US Custom's requirements

7) Plaiting materials:

- Materials in a state or form suitable for plaiting, interlacing or similar processes; it included straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (i.e. strips of bark, narrow leaves and raffia or other strips obtained from broad leaves such as the Banana plant or palm trees), unspun natural textile fibers, monofilaments and strips and the like of Plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strips and the like of chapter 54 (Man-Made Filaments).

"Plaits" consist of strands of plaiting material, without warp or weft, interlaced either by hand or machine in a general longitudinal direction.

- Most of the 'straw' handbags we retail are considered "artificial" straw made of polyethylene (PE) or polypropylene strips or flattened tubes that are not included in the above mentioned "plaiting materials", therefore, normally not considered to be of "plaiting materials".
- In addition, the apparent width of the strips (especially in a longitudinal direction) or the like (for example, "artificial" straw) have to be taken into consideration:
 - If the apparent width exceeds 5 mm (approx. ¼") it would be considered to be of **plastics** (Chapter 39-Plastics in the Harmonized Tariff Schedule of the United States [HTSUS]). If the apparent width is less than 5 mm it would be considered to be of **textile** (Chapter 42-of Man-made textile materials in the Harmonized Tariff Schedule of the United States [HTSUS]).
 - Jute strips, for the most part, are considered 'of vegetable fibers and not of pile or tufted Construction, not of cotton'; a textile material.
 - If from the leaf of the jute plant, stripped into narrow strips; could possibly be considered 'plaiting material'.
 - If made like a filament (weaving is like a thread of yarn), considered a textile material.

8) Reinforced or laminated plastics:

- Per the Court of International Trade, reinforced or laminated plastics versus non-reinforced does not depend solely upon the 'rigidity' of the plastics but merely on whether the plastics have been reinforced or laminated with other materials (i.e. textile fabric). They may consult dictionaries, scientific authorities, and other reliable sources of information. Webster's dictionary defines "reinforced" and/or "laminated" as to strengthen with additional force, assistance, material to support; make stronger or more pronounced. This same dictionary defines "laminated plastic" as A plastic made of superposed layers of paper, wood, or fabric bonded or impregnated with resin and compressed under heat.



- 9) Leather coated with plastic:
- Pre-formed sheet of plastic and it exceeds .15mm, considered to have an outer surface of **Plastic** sheeting.....4202.22.1500
 - If sheeting of plastic does not exceed .15mm, considered to have an outer surface of patent leather (leather coated with a varnish or lacquer or with a pre-formed sheet of plastic and which has a lustrous mirror-like surface)....4202.21.6000 (value not over \$20.00 each)
- 10) Plant fibers (Flax, Linen, Jute, Ramie):
- Linen usually is the bast fiber (soft, long, fine fibers) of the Flax plant, however, linen fabrics are made today in a variety of different fibers including combined with other natural or synthetic fibers. Need to identify if natural or synthetic fibers.
 - Flax plant fibers are known as Linen.
 - Jute fibers (soft, long, fine fibers) come from a jute pod and are usually made into burlap or Tarpaulin fabric and/or a course yarn or twine.
 - Ramie is a bast fiber yielded by the inner bark of various species of the genus Boehmeria. Chief use for clothing; it gives a linen-like look.
- 11) Paper “straw”:
- Need to identify if paper strips are:
 - Twisted or rolled lengthwise of moist paper = paper yarn (4202.22.8970)
 - Folded one or more times lengthwise = paper strips (4602.90.0000)

*Note: Above information is subject to changing US Custom’s guidelines and/or requirements.

**Note: There will be exceptions to the above requirements. All handbag styles in question will be reviewed on a case-by-case situation including sending sample(s) for additional U.S. lab testing and/or requesting a ‘binding ruling’ from U.S. Customs and Border Protection.