Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.21	-- With outer surface of leather, of composition leather or of patent leather:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	Of leather or of patent leather	11.2%	B10	
	Other	12.8%	B10	
	Other:			
	Of leather or of patent leather	6.4%	B10	
	Other	8%	B10	
4202.22	-- With outer surface of plastic sheeting or of textile materials:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10	
	Other	6.4%	B10	
4202.29	-- Other	6.4%	B10	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather, of composition leather or of patent leather:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10	
	Other	8%	B10	
4202.32	-- With outer surface of plastic sheeting or of textile materials:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10	
	Other	6.4%	B10	
4202.39	-- Other	0.82%	B10	
	- Other:			
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B10	
4202.99	-- Other:			
	Of wood	0.54%	B10	
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	0.68%	B10	
	Other	0.92%	B10	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
	- Gloves, mittens and mitts:			
4203.21	-- Specially designed for use in sports:			