Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
41.15	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		X	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5.3%	B10	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper.			
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather or of composition leather:			
	Vanity-cases, 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		X	
	Other	10%	B7	
4202.12	-- With outer surface of plastics or of textile materials		X	
4202.19	-- Other		X	
	- Handbags, whether or not with shoulder strap, including those without handle:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4202.21	-- With outer surface of leather or of composition 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		X	
	Other:			
	Of leather	8%	B7	
	Other		X	
4202.22	-- With outer surface of plastic sheeting or of textile materials		X	
4202.29	-- Other		X	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather or of composition 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		X	
	Other	10%	B10	
4202.32	-- With outer surface of plastic sheeting or of textile materials		X	
4202.39	-- Other		X	
	- Other:			
4202.91	-- With outer surface of leather or of composition leather	10%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials		X	
4202.99	-- Other		X	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			