

Issue: Travelling Bags or containers similar to suitcases of textile materials

Items at issue: *Bags described as items 1 and 2*

Possible classification: A suitcase classifiable under subheading 4202.12.10 or a travelling bag under subheading 4202.92.90.

Description of goods:

Item 1: A bag of textile material consisting of three compartments and equipped with zippers (opening only along the top), one textile handle, a pair of castor wheels and a telescopic handle.

Item 2: A bag of textile material which opens completely on zippers (hinge-like) fitted with internal elastic belt, textile handles, a pair of castor wheels, and telescopic handle.

Matters under consideration:

- Heading 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 vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper”
- HS code 4202.12.10: “Trunks, suit-cases, vanity-cases, executive-cases, brief-cases and similar containers” or
- HS code 4202.92.90: “or as travelling bags with *outer surface of plastic sheeting or of textile materials*”,
- Definition of Trunks and Vanity cases as per Wikipedia: “A suitcase is a general term for a distinguishable form of luggage. It is often a somewhat flat, rectangular-shaped bag with rounded/square corners, either metal, hard plastic or made of cloth, vinyl or leather that more or less keeps it in shape. It has a carrying handle on one side and is used mainly for transporting clothes and other possessions during trips. It opens on hinges like a door. Suitcases lock with keys or a combination.”

Basis of ruling:

Item 1 does not have the characteristics of a suitcase as per the above definition. It does not open on hinges. It is a handbag designed specially to be used by travelers. The zippers equipped with mechanism to acquire padlocks and the presence of castor wheels and telescopic handles for ease of transportation give it the character of travelling bags. Thus, as per the rules for classification of goods, the sub-heading for such bags would be 4202.92.90 by application of GIRs 1 & 6.

Item 2 is considered to be a modern suitcase which no longer has hinges but opens completely on zippers and is fitted with internal elastic belts for keeping the contents in position like suitcases. Thus, item 2 is classifiable in sub-heading 4202.12.10 by application of GIRs 1 & 6.