

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

VIII
42-1

Notes

1. This chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 3006);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside, except as mere trimming (heading 4303 or 4304);
 - (c) Made up articles of netting (heading 5608);
 - (d) Articles of chapter 64;
 - (e) Headgear or parts thereof of chapter 65;
 - (f) Whips, riding-crops or other articles of heading 6602;
 - (g) Cuff-links, bracelets or other imitation jewelry (heading 7117);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately entered (generally section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
 - (k) Articles of chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of chapter 95 (for example, toys, games, sports equipment); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button molds or other parts of these articles, button blanks, of heading 9606.
2. (A) In addition to the provisions of note 1, above, heading 4202 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - (b) Articles of plaiting materials (heading 4602).
 (B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semiprecious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in chapter 71.
3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Additional U.S. Notes

1. For the purposes of heading 4202, the expression "travel, sports and similar bags" means goods, other than those falling in subheadings 4202.11 through 4202.39, of a kind designed for carrying clothing and other personal effects during travel, including backpacks and shopping bags of this heading, but does not include binocular cases, camera cases, musical instrument cases, bottle cases and similar containers.
2. For purposes of classifying articles under subheadings 4202.12, 4202.22, 4202.32, and 4202.92, articles of textile fabric impregnated, coated, covered or laminated with plastics (whether compact or cellular) shall be regarded as having an outer surface of textile material or of plastic sheeting, depending upon whether and the extent to which the textile constituent or the plastic constituent makes up the exterior surface of the article.

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:			
4201.00.30	00	Dog leashes, collars, muzzles, harnesses and similar dog equipment.....	X.....	2.4%	Free (A, CA, E, IL, J, 35% MX)
4201.00.60	00	Other.....	X.....	2.8%	Free (A*, CA, E, IL, 15% J, MX)
4202		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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, suitcases, vanity cases, attache cases, briefcases, school satchels and similar containers:			
4202.11.00		With outer surface of leather, of composition leather, or of patent leather.....		8%	Free (CA, IL) 35% 6.4% (E, J) 3.2% (MX)
	30	Attache cases, brief cases, school satchels, occupational luggage cases and similar containers.....	No.		
	90	Other.....	No.		
4202.12		With outer surface of plastics or of textile materials:			
4202.12.20		With outer surface of plastics.....		20%	Free (CA, IL) 45% 17.5% (E, J) 8% (MX)
		Structured, rigid on all sides:			
	10	Attache cases, briefcases and similar containers.....	No.		
	20	Trunks, suitcases, vanity cases and similar containers.....	No.		
	25	Other.....	No.		
		Other:			
	35	Attache cases, briefcases, and similar containers.....	No.		
	50	Trunks, suitcases, vanity cases and similar containers.....	No.		
	85	Other.....	No.		

4202 (con.)		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper (con.):					
		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels and similar containers (con.):					
4202.12 (con.)		With outer surface of plastics or of textile materials (con.):					
		With outer surface of textile materials:					
		Of vegetable fibers and not of pile or tufted construction:					
4202.12.40	00	Of cotton.....(369)	No. ....v <u>kg</u>	6.8%	Free (CA,IL) 4.9% (E,J) 2.8% (MX)	40%	
4202.12.60	00	Other.....(870)	No. ....v <u>kg</u>	6.1%	Free (CA,IL) 4.4% (E,J) 2.6% (MX)	40%	
4202.12.80		Other.....	.....	18.8%	Free (CA,IL) 16.6% (E,J) 8% (MX)	65%
		Attache cases, brief cases, school satchels, occupational luggage cases and similar containers:					
	10	Containing 85 percent or more by weight of silk or silk waste.....	No. v <u>kg</u>				
		Other:					
	20	Of cotton..(369)	No. v <u>kg</u>				
	30	Of man-made fibers.....(670)	No. v <u>kg</u>				
	40	Other.....(870)	No. v <u>kg</u>				
		Other:					
	50	Containing 85 percent or more by weight of silk or silk waste.....	No. v <u>kg</u>				
		Other:					
	60	Of cotton..(369)	No. v <u>kg</u>				
	70	Of man-made fibers.....(670)	No. v <u>kg</u>				
	80	Other.....(870)	No. v <u>kg</u>				
4202.19.00	00	Other.....	No.	20%	Free (CA,IL) 17.5% (E,J) 8% (MX)	45%	

4202 (con.)		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper (con.):					
		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:					
4202.21.30	00	Of reptile leather.....	No.....	5.3%		Free (CA, IL) 4.2% (E, J) 2.1% (MX)	35%
		Other:					
4202.21.60	00	Valued not over \$20 each.....	No.....	10%		Free (CA, IL) 8% (E, J) 4% (MX)	35%
4202.21.90	00	Valued over \$20 each.....	No.....	9%		Free (CA, IL) 7.2% (E, J) 3.6% (MX)	35%
4202.22		With outer surface of sheeting of plastic or of textile materials:					
4202.22.15	00	With outer surface of sheeting of plastic.....	No.....	18%		Free (CA, IL) 15% (E, J) 8% (MX)	45%
		With outer surface of textile materials:					
		Wholly or in part of braid:					
4202.22.35	00	Of abaca.....	No.....v kg	8.4%		Free (A, CA, E, IL, J, 90% MX)	
4202.22.40		Other.....	.....	7.9%		Free (CA, IL) 5.7% (E, J) 3.3% (MX)	90%
	10	Containing 85 percent or more by weight of silk or silk waste.....	No. kg	v			
		Other:					
	20	Of cotton..(369)	No. kg	v			
	30	Of man-made fibers.....(670)	No. kg	v			
	40	Other.....(871)	No. kg	v			
		Other:					
		Of vegetable fibers and not of pile or tufted construction:					
4202.22.45	00	Of cotton.....(369)	No.....v kg	6.8%		Free (CA, IL) 4.9% (E, J) 2.8% (MX)	40%
4202.22.60	00	Other.....(871)	No.....v kg	6.1%		Free (CA, IL) 4.4% (E, J) 2.6% (MX)	40%
4202.22.70	00	Other: Containing 85 percent or more by weight of silk or silk waste.....	No.....v kg	7%		Free (CA, E, IL, J) 8% (MX) (s) <u>1</u> /	65%

1/ Rate suspended. See General Note 3(c) (iv).

4202 (con.)		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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 (con.):				
		Handbags, whether or not with shoulder strap, including those without handle (con.):				
4202.22 (con.)		With outer surface of sheeting of plastic or of textile materials (con.):				
		With outer surface of textile materials (con.):				
		Other (con.):				
4202.22.80		Other (con.)	Other.....	18.8%	Free (CA,IL) 16.6% (E,J) 8% (MX)	65%
	30		Of cotton..(369) No.	v		
				<u>kg</u>		
	50		Of man-made fibers.....(670) No.	v		
				<u>kg</u>		
	70		Of paper yarn... No.	v		
				<u>kg</u>		
	80		Other .....(871) No.	v		
				<u>kg</u>		
4202.29		Other:				
		Of materials (other than leather, composition leather, sheeting of plastics, textile materials, vulcanized fiber or paperboard) wholly or mainly covered with paper:				
4202.29.10	00		Of plastics.....	No.	5.3%	Free (A,CA,E,IL,J) 80% 2.1% (MX)
4202.29.20	00		Of wood.....	No.	3.3%	Free (A,CA,E,IL,J) 33 1/3% 2% (MX)
4202.29.50	00		Other.....	No.	7.8%	Free (CA,E,IL,J) 110% 3.1% (MX)
4202.29.90	00		Other.....	No.	20%	Free (CA,IL) 45% 17.5% (E,J) 8% (MX)
		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:				
4202.31.30	00		Of reptile leather.....	No.....	3.7%	Free (A,CA,E,IL,J) 35% MX
4202.31.60	00		Other.....	No.....	8%	Free (CA,IL) 35% 6.4% (E,J) 3.2% (MX)
4202.32		With outer surface of sheeting of plastic or of textile materials:				
		With outer surface of sheeting of plastic:				
4202.32.10	00		Of reinforced or laminated plastics.....	No.....v	12.1¢/kg + 4.6%	Free (A,CA,E,IL,J) \$1.10/kg + MX 40%
4202.32.20	00		Other.....	No.....	20%	Free (A,CA,E,IL,J) 45% MX

4202 (con.)	Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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 (con.):						
	Articles of a kind normally carried in the pocket or in the handbag (con.):						
4202.32 (con.)	With outer surface of sheeting of plastic or of textile materials (con.):						
	With outer surface of textile materials:						
	Of vegetable fibers and not of pile or tufted construction:						
4202.32.40	00	Of cotton.....(369)	No.....v <u>kg</u>	6.8%	Free (CA,IL) 4.9% (E,J) 2.8% (MX)	40%	
4202.32.80	00	Other.....(871)	No.....v <u>kg</u>	6.1%	Free (CA,E,IL) 4.4% (J) 2.6% (MX)	40%	
	Other:						
4202.32.85	00	Containing 85 percent or more by weight of silk or silk waste.....	No.....v kg	10%	Free (CA,E,IL,J) 8% (MX)	65%	
4202.32.95		Other.....	.....	18.8%	Free (CA,IL) 16.6% (E,J) 8% (MX)	65%	
	30	Of cotton.....(369)	No. <u>kg</u>	v			
	50	Of man-made fibers.....(670)	No. <u>kg</u>	v			
	60	Other.....(871)	No. <u>kg</u>	v			
4202.39	Other:						
	Of material (other than leather, composition leather, sheeting of plastics, textile materials, vulcanized fiber or paperboard) wholly or mainly covered with paper:						
4202.39.10	00	Of plastics.....	No.....v kg	5.3%	Free (A,CA,E,IL,J, 80% MX)		
4202.39.20	00	Of wood.....	No.....v kg	3.3%	Free (A,CA,E,IL,J, 33 1/3% MX)		
4202.39.50	00	Other.....	No.....v kg	7.8%	Free (CA,E,IL,J, 110% MX)		
4202.39.90	00	Other.....	No.....v kg	20%	Free (A,CA,E,IL, J,MX)	45%	
4202.91.00		Other:					
	With outer surface of leather, of composition leather or of patent leather.....		.....	4.5%	Free (CA,IL) 3.5% (E,J) 2.7% (MX)	35%	
	10	Golf bags.....	No.				
	30	Travel, sports and similar bags.....	No.				
	90	Other.....	No.				

4202 (con.)		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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 (con.):					
		Other (con.)					
4202.92		With outer surface of sheeting of plastic or of textile materials:					
		Travel, sports and similar bags:					
		With outer surface of textile materials:					
		Of vegetable fibers and not of pile or tufted construction:					
4202.92.15	00	Of cotton.....(369)	No.....v	6.8%	Free (CA,IL)	40%	
			<u>kg</u>		4.9% (E,J)		
					2.8% (MX)		
4202.92.20	00	Other.....(870)	No.....v	6.1%	Free (CA,IL)	40%	
			<u>kg</u>		4.4% (E,J)		
					2.6% (MX)		
4202.92.30		Other.....		18.8%	Free (CA,IL)	65%	
					16.6% (E,J)		
	05	Of paper yarn.....	No.	v	8% (MX)		
			kg				
	10	Containing 85 percent or more by weight of silk or silk waste.....	No.	v			
			kg				
		Other:					
	16	Of cotton..(369)	No.	v			
			<u>kg</u>				
		Of man-made fibers:					
	20	Back-packs.(670)	No.	v			
			<u>kg</u>				
	31	Other.(670)	No.	v			
			<u>kg</u>				
	91	Other.....(870)	No.	v			
			<u>kg</u>				
4202.92.45	00	Other.....	No.....v	20%	Free (CA,IL)	45%	
			kg		17.5% (E,J)		
					8% (MX)		
4202.92.50	00	Musical instrument cases.....	No.....	4.2%	Free (A,CA,E,IL,J,50% MX)		

4202 (con.)	Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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 (con.):				
	Other (con.):				
4202.92 (con.)	With outer surface of sheeting of plastic or of textile materials (con.):				
	Other:				
4202.92.60	Of cotton.....	.....	6.8%	Free (CA,IL) 4.9% (E,J) 2.8% (MX)	40%
10	Jewelry boxes, and similar containers of a kind normally sold at retail with their contents.....	No. v kg			
91	Other.....(369)	No. v kg			
4202.92.90	Other.....	.....	18.8%	Free (CA,IL) 16.6% (E,J) 8% (MX)	45%
	With outer surface of textile materials:				
10	Containing 85 percent or more by weight of silk or silk waste.....	No. v kg			
15	Other, jewelry boxes of a kind normally sold at retail with their contents.....	No. v kg			
	Other:				
26	Of man-made fibers.....(670)	No. v kg			
36	Other.....(870)	No. v kg			
	Other:				
50	Cases designed to protect and transport compact disks (CD's), CD ROM disks, CD players, cassette players and/or cassettes.....	No. v kg			
60	Other.....	No. v kg			

4202 (con.)		Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, 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 (con.):			
		Other (con.):			
4202.99		Other:			
		Of materials (other than leather, composition leather, sheeting of plastics, textile materials, vulcanized fiber or paperboard) wholly or mainly covered with paper:			
4202.99.10	00	Of plastics.....	No.....v kg	3.4%	Free (A,CA,E,IL,J) 80% 1.3% (MX)
		Of wood:			
4202.99.20	00	Not lined with textile fabrics.....	No.....v kg	4.3%	Free (A,CA,E,IL,J) 33 1/3% 2.6% (MX)
4202.99.30	00	Lined with textile fabrics.....	No.....v kg	Free	11¢/kg +20%
4202.99.50	00	Other.....	No.....v kg	7.8%	Free (CA,E,IL,J) 110% 3.1% (MX)
4202.99.90	00	Other.....	No.....v kg	20%	Free (CA,IL) 45% 17.5% (E,J) 8% (MX)
4203		Articles of apparel and clothing accessories, of leather or of composition leather:			
4203.10		Articles of apparel:			
4203.10.20	00	Of reptile leather.....	No.....	4.7%	Free (A,CA,E,J,IL) 35% MX
4203.10.40		Other.....		6%	Free (CA,IL) 35% 4.8% (E,J) 2.4% (MX)
		Coats and jackets:			
	10	Anoraks.....	No.		
		Other:			
	30	Men's and boys'.....	No.		
	60	Women's, girls' and infants'.....	No.		
		Other:			
	85	Men's and boys'.....	No.		
	95	Women's, girls' and infants'...	No.		

4203 (con.)	Articles of apparel and clothing accessories, of leather or of composition leather (con.):					
	Gloves, mittens and mitts:					
4203.21	Specially designed for use in sports:					
	Baseball and softball gloves and mitts (including batting gloves):					
4203.21.20	00	Batting gloves.....	No.....	3%	Free	(A*, CA, E, IL, J, MX) 30%
4203.21.40	00	Other.....	No.....	Free		30%
	Ski or snowmobile gloves, mittens and mitts:					
4203.21.55	00	Cross-country ski gloves, mittens and mitts.....	prs.....	3.5%	Free	(A*, CA, E, IL, J, MX) 45%
4203.21.60	00	Other.....	prs.....	5.5%	Free	(A*, CA, E, IL, J, MX) 45%
4203.21.70	00	Ice hockey gloves.....	prs.....	Free		30%
4203.21.80		Other.....		4.9%	Free	(A*, CA, E, IL, J, MX) 30%
	30	Golf gloves.....	doz.			
	60	Other.....	X			
4203.29		Other:				
		Gloves of horsehide or cowhide (except calfskin) leather:				
		Wholly of leather:				
4203.29.05	00	With fourchettes or sidewalls which, at a minimum, extend from fingertip to fingertip between each of the four fingers.....	doz. prs.	12.6%	Free	(CA, E, IL, J) 25% 5.6% (MX)
4203.29.08	00	Other.....	doz. prs.	14%	Free	(CA, IL) 25% 11.5% (E, J) 5.6% (MX)
		Other:				
4203.29.15	00	With fourchettes or sidewalls which, at a minimum, extend from fingertip to fingertip between each of the four fingers.....	doz. prs.	14%	Free	(CA, E, IL, J) 25% 5.6% (MX)
4203.29.18	00	Other.....	doz. prs.	14%	Free	(CA, IL) 25% 11.5% (E, J) 5.6% (MX)
		Other:				
4203.29.20	00	Not seamed	doz. prs.	12.6%	Free	(CA, E, IL, J) 25% 5.6% (MX)
		Other:				
4203.29.30		Men's.....		14%	Free	(CA, E, IL, J) 25% 5.6% (MX)
	10	Not lined.....	doz. prs.			
	20	Lined.....	doz. prs.			
		For other persons:				
4203.29.40	00	Not lined.....	doz. prs.	12.6%	Free	(CA, E, IL, J) 25% 5.6% (MX)
4203.29.50	00	Lined.....	doz. prs.	12.6%	Free	(CA, E, IL, J) 25% 5.6% (MX)

4203 (con.)		Articles of apparel and clothing accessories, of leather or of composition leather (con.):				
4203.30.00	00	Belts and bandoliers with or without buckles..	X.....	2.7%	Free	(A, CA, E, IL, J, 35% MX)
4203.40		Other clothing accessories:				
4203.40.30	00	Of reptile leather.....	X.....	4.9%	Free	(A, CA, E, IL, J, 35% MX)
4203.40.60	00	Other.....	X.....	Free		35%
4204.00		Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses:				
4204.00.30	00	Belting leather cut or wholly or partly manufactured into forms or shapes suitable for conversion into belting.....	kg.....	2.9%	Free	(A, CA, E, IL, J, 12.5% MX)
4204.00.60	00	Other.....	X.....	Free		35%
4205.00		Other articles of leather or of composition leather:				
4205.00.20	00	Shoelaces.....	X.....	Free		15%
4205.00.40	00	Straps and strops.....	X.....	1.8%	Free	(A, CA, E, IL, J, MX)
	35%					
		Other:				
4205.00.60	00	Of reptile leather.....	X.....	4.9%	Free	(A*, B, CA, E, IL, J, MX)
	35%					
4205.00.80	00	Other.....	X.....	Free		35%
4206		Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons:				
4206.10		Of catgut:				
4206.10.30	00	If imported for use in the manufacture of sterile surgical sutures.....	X.....	3.5%	Free	(A, CA, E, IL, J, 40% MX)
4206.10.90		Other.....		3.9%	Free	(A, CA, E, IL, J, 40% MX)
	10	Raquet strings.....	m			
	30	Other.....	X			
4206.90.00	00	Other.....	X.....	Free		40%