

Leather items are classified in the European Classification of Goods (CN) according to:

- their composition
- their type and purpose
- other characteristics, such as whether or not they're handmade
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This guide will help you classify edible fruit and nuts correctly for the purposes of the Tariff.

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Types of leather and other materials commonly used with it

Articles covered in this chapter are made from leather, composition leather and in some cases certain other materials such as textiles or plastic sheeting.

The headings below will help you to identify different types of material.

Plastic sheeting

Plastic sheeting is any flat material made of plastics covered in Chapter 39. It may be shaped by gluing, sewing, welding or moulding (vacuum forming).

Textile material

A textile material is any flat material made of textile fibres that have been woven or knitted. Textile fibres could include plastic strips that are less than 5 millimetres wide.

Cellular plastic sheeting

Cellular plastic sheeting is a type of plastic that has many cells throughout the material. The cells can be open, closed or a mixture of both. It's commonly used for making cases and containers classified under heading code 4202. It's often used as a substitute for leather and described as 'imitation leather', 'synthetic leather', 'PU leather', 'vinyl leather' or 'PVC leather'.

Neoprene

Neoprene is a cellular rubber that has many cells throughout the material. The cells can be open, closed or a mix of both. It's normally covered on at least one side by a knitted textile fabric.

Leather, composition leather and patent leather

Leather is the hide or skin of animals such as:

- cows and other bovine species
- goats and kids
- sheep and lambs - without their wool
- swine
- reptiles like snakes, crocodiles and lizards

Animals used for leather must not be on the endangered species list. To check this, check the Export Helpdesk for the CITES regulation

Patent leather is leather that's been coated with a varnish, lacquer or preformed plastic sheet. It has a shiny mirror-like surface. The varnish or lacquer used can be pigmented or non-pigmented and may be based on:

- vegetable oil that dries and hardens - linseed oil is normally used
- cellulose derivatives like nitro-cellulose

- synthetic products (including thermoplastics) - polyurethane plastics are normally used

If preformed plastic sheet is used to coat the leather, it's usually made from polyurethane or polyvinyl chloride (PVC).

The surface of patent leather isn't necessarily smooth. It could be embossed - maybe to imitate crocodile skin - or artificially crushed, crinkled or grained. But it must still have a shiny mirror-like finish.

To be classified as patent leather, the thickness of the coating or sheet must not be more than 0.15 millimetres.

This group of materials also includes leather that is coated with pigmented paint or lacquer to give it a metallic sheen. These paints and lacquers consist of pigments like mica, silica and similar flakes in a binding substance like vegetable oil that dries and hardens, or plastic. Leather that's been treated like this is known as 'imitation metallised leather'.

Patent laminated leather is leather that's been coated with a sheet of preformed plastic that is thicker than 0.15 millimetres but less than half the total thickness of the finished material. It has the same mirror-like finish as patent leather and is sometimes known as 'patent coated leather'.

If the leather has been covered by a sheet of preformed plastic that is thicker than 0.15 millimetres, but more than half the total thickness of the finished material, then it's covered in Chapter 39.

Classifying saddlery and other equipment for animals

Saddlery and other equipment for animals are classified under heading code 4201. They can be made of any material, including leather, composition leather, fur skin or textiles. Some of the items classified under this heading are listed below.

Equipment for horses

- Saddles and harness for riding, draught and pack animals. Harness equipment includes reins (lunge, side and draw), bridles, girths, martingales, head collars, breast plates, stirrup leathers, breaking and schooling rollers, training rollers and traces.
- Knee pads.
- Blinkers and anti-cribbing collars.
- Boots - including tendon, fetlock, travelling, overreach and brushing boots.
- Saddle cloths and pads (also called numnahs).
- Saddle bags and carriers.
- Saddle covers.
- Specially shaped horse blankets (if these are not specifically shaped, they're classified under heading code 6301).
- Hoof protector boots, worn over the hoof for medication, in snow, roadwork, transportation, competition work and everyday riding.
- Leather stud guards.
- Poll guards - these protect the top of the horse's head and have openings for the ears.
- Mane tamers and tail guards.
- Lead ropes.
- Fly protection items like fringes, veils, nose nets, neck and body covers.

Equipment for other animals

- Decorated trappings for circus animals (but not decorations like plumes).
- Muzzles.
- Collars and leads.
- Trappings for dogs or cats.
- Dog coats.

Harness items for children or adults are classified elsewhere under heading codes 3926, 4205 and 6307.

Classifying luggage, bags and other cases

Luggage items like bags, cases and other similar containers are classified under heading code 4202. This heading code covers **only**:

- the items that are specifically named
- similar containers

Articles classified under this heading code can be made from leather or from a variety of other materials, as identified by the different subheadings. They can be either rigid or soft.

Articles classified under heading code 4202 are listed below.

Trunks, suitcases, vanity cases, executive cases, briefcases, school satchels and similar containers

The outer surface of these items can be made from any material. 'Similar containers' include:

- Hat boxes.
- Camera accessory cases.
- Cartridge pouches.
- Sheaths for hunting or camping knives, but not for swords, bayonets, daggers or similar weapons - these are classified under heading code 9307.
- Portable toolboxes and cases specially shaped or internally constructed to hold particular tools. If they aren't specially shaped or constructed they're generally classified under heading code 3926 or 7326.

Some container-type items are **not** similar to the articles listed under this heading and so are classified elsewhere. These include items such as book covers, photo frames, tobacco jars, sweetmeat boxes and glass or ceramic flasks. These are classified under heading code 4205 if they're made of - or covered with - leather or composition leather.

Handbags, clutch bags and items normally carried in a pocket or handbag

Handbags may or may not have a shoulder strap. Items normally carried in a pocket or handbag include:

- spectacle cases
- note cases, wallets and purses
- key cases
- cigarette, cigar and pipe cases
- tobacco pouches
- mobile phone cases (**without** clips or straps)

Handbags and other items must have an outer surface made from, or mainly covered with:

- leather, composition leather or patent leather
- plastic sheeting
- textile materials
- hard rubber (vulcanised fibre)
- paperboard

They may also be mainly covered with paper. Spectacle cases are an exception - they can be made of any material.

Travelling bags, toilet bags, cosmetic or make-up bags, rucksacks and sports bags

These can have an outer surface of:

- leather, composition leather or patent leather
- plastic sheeting
- textile materials

Other bags and containers

These include a range of different items:

- writing cases, pen and pencil cases, needle cases (for sewing and knitting needles)
- tool and jewellery rolls
- shoe cases and brush cases
- jewellery boxes - normally lined with textile material
- zip-fastened garment bags
- shopping bags (but not disposable plastic bags)
- duffle bags
- laptop-computer cases and portable CD/DVD-player cases - usually with a strap
- CD cases - usually with a strap
- mobile-phone cases **with** clips or straps
- decorative storage boxes
- document holders
- musical-instrument cases

With the exception of musical-instrument cases - which can be made from any material - these items must have an outer surface made from, or mainly covered with:

- leather, composition leather or patent leather
- plastic sheeting
- textile materials

They may also be mainly covered with paper.

Classifying clothing and accessories

Clothes and clothing accessories that are made from leather or composition leather are classified under heading code 4203. But this heading doesn't cover real or artificial fur articles. These are classified under heading code 4303 or 4304.

Items classified under heading code 4203 include:

- **Garments and apparel** - such as dresses, skirts, trousers, jackets, coats, waistcoats, underwear (including bras and knickers), overcoats, aprons, shorts and protective clothing.
- **Gloves, mittens and mitts** - including gloves that are specially designed for use in sporting activities as well as protective gloves used in the workplace. Note that women's and children's gloves are classified under subheading code 4203 29 90 00 (Other).
- **Belts and bandoliers** - a bandolier is a shoulder belt worn across the chest. This also covers leather strips that have been cut and tapered at one end, ready to make into belts.
- **Other clothing accessories** - including neck ties, wrist straps, protective sleeves and braces

Classifying miscellaneous leather or composition leather items

Miscellaneous items that are made of leather or composition leather are classified under heading code 4205. These include:

- luggage labels
- razor strops
- boot laces
- handles for parcel carriers
- corner reinforcements - eg for trunks and suitcases
- unstuffed pouffe cases - but not stuffed pouffes, which are classified under heading code 9404
- straps for general use
- harness mats - but not saddle cloths, which are classified under heading code 4201
- reading covers for books
- blotting pads
- leather or goatskin water bottles and other containers
- parts of braces
- leather-covered buckets, clasps and similar items

- cases, tassels and so on for umbrellas, sunshades or walking sticks
- sword knots
- chamois leather - but only if it's cut to special shapes or has serrated edges - otherwise it's classified under heading code 4114
- nail-polishers covered with buckskin
- other pieces of leather or composition leather cut to shape
- leather organisers

Classifying articles made of gut or other animal materials

Items made from animal gut and other animal materials are classified under heading code 4206. These include articles made from:

- **Catgut** - formed by twisting strips of animal gut (especially sheep's gut) that's been cleaned and dried. Catgut is mainly used in the manufacture of tennis and other rackets, fishing tackle and machinery parts. Note that this heading doesn't cover sterile catgut - classified in Chapter 30 under heading code 3006, or gut used to make musical instrument strings - classified in Chapter 92 under heading code 9209.
- **Goldbeater's skin** - this is the prepared blind gut of sheep or other ruminant animals. This heading covers items made of goldbeater's skin as well as pieces of goldbeater's skin that are square, rectangular or cut to other shapes.
- **Bladders** - such as tobacco pouches.
- **Tendons** - for example, made up into machinery belting or laces for machinery belting.
- **'Artificial' guts** - these are made by gluing together split natural (animal) guts.