



Memorandum D10-15-29

Ottawa, June 20, 2019

Tariff Classification of suitcases, travelling bags, backpack (rucksacks) and handbags of Heading 42.02

In Brief

This new memorandum outlines the Canada Border Services Agency's (CBSA) interpretative policy with respect to the tariff classification of suitcases, travelling bags, backpacks (rucksacks) and handbags of heading 42.02 of the [Customs Tariff](#).

This memorandum outlines the Canada Border Services Agency's (CBSA) interpretative policy with respect to the tariff classification of suitcases, travelling bags, backpacks (rucksacks) as travel goods of heading 42.02. It also serves to clarify the CBSA interpretation of handbags of subheading 4202.2X.

Legislation

[Customs Tariff](#)

[Chapter 42](#) Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

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 beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.

Guidelines and General Information

TRAVEL GOODS

Background

1. Many of the containers provided for in heading 42.02 are luggage goods, designed to transport and protect a traveller's personal belongings. Traditionally, luggage was constructed from or covered with leather materials. This is why travel containers are largely provided for in [Chapter 42](#).
2. Changes in travellers' habits stemming from increased travel security and the implementation of carrier luggage fees, has given rise to an ongoing evolution in the design and construction of travel goods. This evolution has resulted in travel goods with versatile functionality and constructed from materials that are both lightweight and durable. The purpose is to provide travellers with luggage options that suit their unique travel needs and preferences, at the same time addressing transport carrier size and weight restrictions.
3. It is important to note that there is no size or dimension criteria used to determine whether a piece of luggage is classified as a "suitcase" or as a "travelling bag".

Interpretative Guidelines

Suitcases

4. Definition: A case for carrying clothes, etc., with a handle and a flat hinged lid (Pocket Oxford Dictionary).

5. Suitcases are specifically named under the first dash breakout of heading 42.02 and more specifically provided for under the following subheadings:

4202.11	--With outer surface of leather or composition leather
4202.12	--With outer surface of plastics or of textile materials
4202.19	--Other

6. To be classified as a suitcase under one of these subheadings, the good at issue must satisfy the following criteria:

Shape: Rectangular or oblong volumetric container of fixed shape; distinct flat top and bottom, and four sides that allow for easy stacking or stowing in a cargo hold. The top lid and bottom container are permanently joined together by means of a hinge, or stitched seam along one side, making provision for two or more separate packing compartments when opened flat.

Material: Made of material that allows the suitcase to maintain its volumetric shape, even when empty (non-collapsible). Two options:

- 1) Hard shell: Typically made from molded plastic, poly-carbon or light metal material with no additional support foundation.
- 2) Malleable textile shell: Made of strong, stiff and durable material, which may have an additional support foundation to give the suitcase additional strength.

Interior Access: To access the suitcase interior, the case must be laid horizontally flat and the top compartment or lid will be unfastened and flipped open, exposing the top and bottom compartments side by side. The suitcase may be opened or closed by means of clasps, zippers, or straps. It may also have provision for a lock.

Handles: To facilitate manual lifting and manoeuvring, suitcases feature grab handles that are often designed to lay flush along one or more sides of the case to prevent snagging or catching during stowage. Wheeled suitcases feature telescoping/collapsible trolley handles that allow the traveller to wheel the suitcase in an upright vertical position.

Examples of Suitcases



Figure 1 - Suitcase – shape and sizes



Figure 2 - Suitcase - interior access



Figure 3 - Suitcase - hard shell



Figure 4 - Suitcase - malleable textile shell

Travelling Bags

7. Travelling bags are specifically named in Heading 42.02 and are generally provided under the following subheadings:

	-Other
4202.91	--With outer surface of leather or of composition leather
4202.92	--With outer surface of sheeting of plastics or of textile materials
4202.99	--Other

8. The term ‘travelling bags’ refers to a broad category of luggage goods that do not satisfy the description of the rigid cases listed in the first part of the heading. Although they may be stowed as cargo, travelling bags are generally designed to be carried by the person while travelling. They include those travel goods referred to as duffle bags, hand luggage, weekend bags, overnight bags, etc. Bags classified under these subheadings have the following characteristics:

Shape: Travelling bags come in an assortment of shapes, including among others: barrel, bucket, oblong, and rectangular. When empty of their contents, some travelling bags may continue to hold their shape, while others may collapse, be flattened, or folded.

Material: The material used to construct a travelling bag is generally malleable and provides flexibility without being excessively rigid or stiff, like a suitcase. Travelling bags, unlike suitcases, do not have hard shell exteriors, but may, however, have rigid bottoms. The shell exteriors are made 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.

Interior access: Access to the interior is typically through the top of the bag, via the bag’s opening/closing aperture - zippers, clasps, magnets, flaps, drawstrings, etc. Unlike suitcases, traveling bags do not have to be laid horizontally or flipped open flat to access their interior. The bag may have separate side pockets or compartments to facilitate travel storage organization.

Handles: Handles and/or shoulder straps are a prominent design characteristic of travelling bags, and these are conveniently situated on the bag to comfortably accommodate the traveller’s hand or shoulder. Like suitcases, travelling bags may feature wheels and telescoping trolley handles that allow the traveller to “wheel” the travelling bag rather than carry it in the hand or on the shoulder. However, this is secondary compared to the primary intended design as hand or shoulder carry luggage.

Examples of Travelling Bags



Figure 5 - Travelling Bag - with handles and shoulder strap



Figure 6 - Travelling Bag - Barrel shape



Figure 7 - Travelling Bag –with handles



Figure 8 - Travelling Bag – with wheels and telescoping trolley handles

Backpacks

9. Definition: A bag with straps that go over your shoulders, so that you can carry things on your back when you are walking or climbing (Collins English Dictionary).

10. Backpack is the North American term for rucksack, knapsack or packsack while a haversack traditionally has one strap and is carried over the shoulder. They are all classified under subheading 4202.9X as “Other” travel goods.

-Other

4202.91 --With outer surface of leather or of composition leather

4202.91.20 00 ---Tool bags, **haversacks, knapsacks and rucksacks**

And

4202.92 --With outer surface of sheeting of plastics or of textile materials

-----**Haversack, knapsacks, packsacks and rucksacks:**

4202.92.20 21 -----With outer surface of textile materials, containing less than 85% by weight of silk or silk waste

4202.92.20 29 -----Other

4202.99 --Other

4202.99.90.00 ---Other

11. Backpacks are designed to carry the weight of the pack’s contents on the back of the traveller rather than carried in the hand. Accordingly, they are equipped with shoulder strap(s) in order to secure the pack onto the wearer. Backpacks are available in a variety of shapes and designs. Some suspend loosely on the traveller’s back, while others may be equipped with a metal frame and/or waist belt to help evenly distribute the pack’s load.

12. Hybrid bags that have straps for carrying on the back are to be classified as backpacks for tariff classification purposes. e.g., backpack cooler insulated bags, backpack purses, backpack laptop bags, etc.

Shape: Typically sack or barrel-like in its basic form (with or without a frame). The dominant characteristic of these travel goods is the presence of shoulder strap(s) (some backpacks may only have one shoulder strap). Backpacks may consist of a single large sack, or be subdivided into several pockets and/or compartments.

Material: Various materials, including 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.

Interior access: Zippers, clasps, clips, drawstrings, etc. The pack may have separate side pockets or compartments to facilitate travel storage organization.

Handles: Many are equipped with a modest grab handle to facilitate the putting on or taking off of the pack from the wearer’s back. Backpacks may also be accessorized with wheels and telescoping trolley handles, but these are a secondary feature to the shoulder straps and the intended design of wearing the pack on the wearer’s back.

Examples of Backpacks



Figure 9 – Backpacks – Shape - sack or barrel-like (with or without a frame)



Figure 10 – Backpacks – with two shoulder straps



Figure 11 – Backpacks – with one shoulder strap



Figure 12 – Backpacks – Construction materials - textile



Figure 13 – Backpacks – with wheels and handle

HANDBAGS

13. Definition: 1. A small bag for money, keys, makeup, etc., carried especially by women. 2. A bag, often with a handle or a strap going over the shoulder (Cambridge English Dictionary).

Background

14. The wording of [Chapter 42](#) makes clear that “handbags” and “travel goods” are two distinct categories of goods. Travel goods are designed to store, transport, and protect the personal belongings of a traveller, whereas handbags are designed to consolidate and contain the everyday personal essentials required by a person in their routine daily life. Handbags are specifically provided for under subheadings 4202.2X.

Interpretative Guidelines

- Handbags, whether or not with shoulder strap, including those without handle:
- 4202.21.00 00 --With outer surface of leather or of composition leather
- 4202.22 --With outer surface of sheeting of plastics or of textile materials

15. Often described as a fashion accessory, handbags come in an assortment of styles and sizes. A handbag typically has capacity to contain a wallet and/or change purse, eyeglasses, keys, small personal care items such as medication or cosmetics, a hair brush or comb, and a mobile phone. Nonetheless, daily essentials can vary significantly from one person to another, which means that handbag sizes can also vary significantly. Consequently, in situations where it is difficult to differentiate between whether a bag is classified as a “handbag” or as a “travelling bag”, for tariff classification purposes, a handbag must not exceed a linear measurement of 90

cm. Linear measurement is the sum total of the bag's length, height and width. Any linear measurement in excess of 90 cm is to be classified as a travelling bag or other bag of subheading 4202.9X. Totes, for example, are a general term used for either a handbag of 4202.2X or an "Other" bag of 4202.9X with the classification depending on the size criteria.

16. This size criteria was adapted by averaging the size restrictions on personal belongings set by major airlines, and by the guidance provided by the World Customs Organization's Compendium Classification Opinion **4202.21 - 1**. Anything above the restricted dimensions is considered carry-on luggage.

17. The North American term purse is synonymous to a handbag. The British term purse used in the Customs Tariff is a small pouch used to carry money that fits into a handbag.

Linear measurements examples



17" high (43.18 cm)

13.75 " long (33.2 cm)

7.5" wide (19.05 cm)

Linear measurement: 43.18 cm + 33.2 cm + 19.05 cm
= 95.43 cm

Linear measurement exceeds 90 cm ≈ Travelling Bag of subheading 4202.9X

Figure 14 – travelling bag



9.75 " high (24.77 cm)

5.5 " wide (13.97 cm)

12.5 " long (31.75 cm)

Linear measurement: 24.77 cm + 31.75 cm + 13.97 cm
= 70.49 cm

Linear measurement of 90 cm or less ≈ Handbag of subheading 4202.2X

Figure 15 – handbag

18. In addition to the linear size, consideration should also be given to any dominant design or construction features. Such features include padded compartments to protect laptops; accordion file dividers to accommodate and organize paper documents; compartments dedicated to clothing; plastic liners for food or groceries; specially designed compartments to separate wet towels and gym gear; diapers change pads; compartments or pockets to store yoga mats, tennis rackets; etc. Specific features such as these indicate that the bag should be classified as per their intended design, for example, as a briefcase or school satchels of subheading 4202.1X; or alternatively as a travelling bag, messenger bag, shopping bag, fanny pack or sports bag under subheading 4202.9X.

Shape: Various (satchel, saddle, messenger, clutch, bucket, cross body, etc.)

Material: Made 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. May have any number of pockets or openings.

Interior access: Various

Handles: May have one or two handles; a single shoulder or cross body strap; or no handle at all (clutch style)

Examples of Handbags



Figure 16 – Handbag – with shoulder strap



Figure 17 – Handbag – Drawstring, handle and cross body



Figure 18– Handbag clutch



Figure 19 – Handbag - with handle

Additional Information

19. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#), which is found on the CBSA website

20 For more information on CBSA programs, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Trade Policy Division Trade and Anti-dumping Programs Directorate Commercial and Trade Branch
Headquarters File	
Legislative References	Customs Tariff Section VIII, Chapter 42
Other References	Memorandum D11-11-3, Advance Rulings for Tariff Classification,
Superseded Memorandum D	N/A