



**Australian Government**

**Department of Immigration  
and Border Protection**

# **Classifying Cases or Covers for Small Portable Electronic Devices and Similar Goods**

The Department of Immigration and Border Protection's Tariff Classification Guide on the classification of cases or covers for small portable electronic devices and similar goods

**NOTICE:**

This publication is intended to provide guidance and information to the trade community. It reflects the position on, or interpretation of, the applicable laws or regulations by the Department of Immigration and Border Protection as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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# Introduction

## What goods are covered by this guide?

This Tariff Classification Guide seeks to provide clarification of the Department of Immigration and Border Protection's approach to the tariff classification of cases (also called covers or skins) for portable electronic devices<sup>1</sup>.

Cases for portable electronic devices refers to removable cases or covers (also known as 'skins'), not being integral cases and covers. They are shaped and/or fitted for use with particular models or types of small portable electronic devices, being:

- shaped cases or covers that completely encase a device and from which the device would normally be removed to access the device; or
- shaped cases or covers that partially encase the device in such a way that the device is secured in the case or cover. However, the case or cover has one or more permanent openings that allow the user to operate the device while it remains secured in the case or cover.

These cases and covers are intended for use when the device is carried on the person or by a person (whether in pockets of apparel, in handbags, briefcases or the like, attached to belts or by any other like means) in order for the device to be accessible during the normal course of a person's day.

They may be decorative and may have designs and colours to make them attractive to certain age groups. However, the primary function of the cases and covers is to hold and protect the device.

## What goods are not covered by this guide?

This guide does not cover any of the following.

- Pouches, boxes or cases that are not specifically shaped to contain a particular portable electronic device or a particular type of such devices.
- Cases and covers that form part of the actual device. This guide is only concerned with after-market cases and covers.
- Cases and covers, which would otherwise fall within the scope of this guide, are not included if presented with the relevant device.

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<sup>1</sup> 'Portable electronic devices' in this document refers to small devices such as smart-phones and mobile phones, tablet computers, digital cameras, digital media players and the like.

# Classification

## Where do we classify the goods?

The goods covered by this guide are classified to heading 4202 as “similar containers”. Classification within heading 4202 is dependent upon the characteristics of the cases, covers and skins.

### Of a kind normally carried in the pocket or in the handbag

This includes covers etc. for mobile phones, handheld media players and other small devices that are commonly carried in pockets or handbags.

Classification for covers, cases, skins etc. will fall into one of the following subheadings dependent upon what material the outer surface is made of.

**4202.31.90** where the outer surface is of leather or of composition leather

**4202.32.90** where the outer surface is of plastic sheeting of or textile materials

**4202.39.00** where the outer surface is of other materials

### Not of a kind normally carried in the pocket or in the handbag

This includes covers etc. for larger and/or heavier devices such as laptops which are not normally carried in pockets or handbags.

Classification for covers, cases, skins etc. will fall into one of the following subheadings dependent upon what material the outer surface is made of.

**4202.91.90** where the outer surface is of leather or of composition leather

**4202.92.90** where the outer surface is of plastic sheeting of or textile materials

**4202.99.00** where the outer surface is of other materials.

# Classification Questions

## Why are they 'similar containers'?

4202 covers a wide range of cases and containers (suitcases, handbags, camera cases, jewellery boxes etc.). The common denominator is that the primary purpose of goods in 4202 is to contain other goods within their confines. This containment also fulfils other purposes. Containing the goods protects the goods inside and makes them more easily carried. It also can provide a more attractive or discrete appearance to the goods than either the bare goods or the retail container provides (e.g. cigarette cases). The primary role however is still containing the goods.

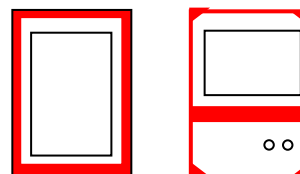
The primary purpose of the cases, covers and skins that this guide covers is to contain portable electronic devices. They hold and protect these devices from various environmental hazards (e.g. dust, fingerprints, water, knocks, etc.) while the devices are being carried, stored and, in some instances, while they are being used. The goods may have additional purposes, for example advertising or improving the appearance of the device, but containing the devices is their primary purpose. They are similar containers to those of 4202

We also considered whether a case or cover that only partially encases a device, particularly when the front of the good held is mostly exposed, was also a container.

Partially encasing cases and covers are those goods that are:

- shaped cases or covers that partially encase the device in such a way that the device is secured in the case or cover, but there are one or more permanent openings that allow the device to be operated while remaining secured.

In order to meet this definition the cases or covers must be able to secure the devices within the limits of the case. These drawings illustrate front views of two examples of case types which leave the front of the device largely uncovered yet still hold it secured. (Cover shown in red)



We do consider these types of cases or covers to be containers. They hold their contents within the fixed limits of the case or cover. Even with extensive openings, the goods are still 'contained' within the bounds of the case or cover.

This still leaves the question of whether they are similar containers of 4202. The types of containers named in 4202 includes containers that completely enclose the goods such as suitcases; containers that may have open tops such as handbags and shopping bags; and containers, which may not, or do not, completely cover the goods, such as holsters. Based on the range of goods covered, we determined that the goods of 4202 may have permanent openings through which the other goods contained within could be accessed or even used. The two questions to be answered would be:

- (a) whether or not they were primarily containers (that is, their primary purpose was to contain other goods), and
- (b) were they either a type of container named or a similar container to those named.

## Are they parts or accessories?

The goods are not identifiable as parts. The device is complete without the case or cover.

The cases and covers do not contribute to the performance of the functions of the equipment that they will hold, nor do they add to the functions the device performs. The goods may however provide a subjective improvement of appearance of the device and may contribute to improved portability.

There is a potential to regard these goods as accessories - although as always it would require consideration of the particular good.

## What about the materials the goods are made of?

There are two parts to the terms of 4202 which both include a list of goods followed by 'and similar containers'.

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, jewellery 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.

The second part is restricted to containers of various materials. We need to determine which 'similar containers' refers to these goods to work out if the materials limitations apply.

Both parts begin with containers that carry a range of goods and follow these with containers for specific types of goods.

### Part 1

TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS

SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS

The HSEN also provides examples of "similar containers" for Part 1.

*Subject to Notes 1 and 2 to this Chapter, the articles covered by the first part of the heading may be of any material. The expression "similar containers" in the first part includes hat boxes, camera accessory cases, cartridge pouches, sheaths for hunting or camping knives, portable tool boxes or cases, specially shaped or internally fitted to contain particular tools with or without their accessories, etc.*

In Part 1, the "good specific" containers share some common characteristics.

- There is usually a one-to-one relationship between the case and its intended contents.  
Example: people normally use a violin case for one specific violin. It would be uncommon to own one case and multiple violins or multiple cases for one violin.
- The containers are normally sized and shaped to the make or model of goods which they are intended to contain, or to a relatively narrow group of the class of goods (e.g. 16.5 cm brim hat boxes) and may have internal fittings for the goods.  
Example: camera cases are made to hold a specific type or model of camera.
- There is normally a similar longevity between the container and the good it is intended to contain.  
Example: binocular cases are generally used for the lifetime of the binoculars.

### Part 2

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, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES

The HSEN also provides examples of "similar containers" for Part 2.

*The expression "similar containers" in this second part includes note-cases, writing-cases, pen-cases, ticket-cases, needle-cases, key-cases, cigar-cases, pipe-cases, tool and jewellery rolls, shoe-cases, brush-cases, etc.*

In Part 2, the good specific containers also share some common characteristics.

- These containers are designed for holding consumables, and hence will be refilled or are designed to hold variable goods over time.

Example: over the years that a tool bag is in use, the tools carried will usually vary as the owner obtains, discards or replaces tools.

- While they are often sized and shaped for the type of goods they are intended to contain and may also have internal fittings, they are generally not specific to a particular make or model.

Examples: a jewellery box will normally hold a variety of jewellery types (rings, necklaces, earrings etc.) rather than specific pieces. A writing case holds stationary that will be replaced as used.

- The longevity of the container is not directly related to the goods it contains and may be significantly longer or shorter.

Examples: tobacco pouches will be refilled multiple times and would be expected to outlast any particular fill of tobacco, while a jewellery box may have a longer or shorter lifespan as the jewellery dependent on the relative quality.

An example that is helpful in showing the distinction between the two parts, is the variable treatment of tool containers.

- Tool bags simply carry tools – with no limitation except those imposed by the size and strength of the bag. These are in the terms of the *second part* of the heading.
- The HSEN uses portable tool boxes/cases specially shaped or internally fitted to contain particular tools as examples of similar containers to those of the *first part*.

The following is a summary of how we determine which ‘similar containers’ of Heading 4202 may apply.

- In 4202, ‘similar containers’ *can* include containers that are specifically made for a type or class of goods. Whether these containers are covered as “similar containers” in either the first part or the second part is determined as follows.

A. Those containers that:

- are normally intended to have long-term relationship between the case and its intended contents, **and**
- are designed, whether by shaping, sizing or internal fittings, for either:
  - a specific instance of that type or class of goods, that is for a specific model, **or**
  - for a clearly definable subset of the class of goods, for example a specific make or a specific size range,

are prima facie classifiable in the first part of the heading. This applies regardless of the material of which they are made.

B. Those containers that:

- are designed, whether by shaping, sizing or internal fittings, for use with a type or class of goods, but which are not specific to any particular model of such goods or any clearly definable subset of such goods, **and**
- which do not normally have a fixed relationship between the case and particular contents, **and**
- which are made of materials allowable in the second part of the heading,

are prima facie classifiable in the second part of the heading.

As the type of cases and covers this guide covers are designed for specific devices and are generally intended to be used on a long-term, one-to-one basis with a device, they are “similar containers” of the first part and are not restricted to the materials mentioned in the heading. They

are still subject to restrictions imposed by the Notes (e.g. they cannot be made of netting Chapter 44 Note 2(c)).

## What about parts & accessory headings like 8473 or 8522?

The cases and covers of this guide are not parts. The devices are complete without after-market cases or covers. The question of whether a good is an accessory or not, is an issue that has posed considerable difficulty. In this case, they do not improve the functioning of the devices nor do they add functionality. They do however protect the devices and may be considered to improve the appearance, so a case can be made that they are accessories, albeit it one that may be open to debate. Therefore, we can conclude that some of these goods might be identifiable as accessories.

Simply because a good may be identifiable as an accessory, does not automatically direct it to a heading which mentions accessories. Good must be classified according to Schedule 2 of the *Customs Tariff Act 1995*, which gives the “General Rules for the Interpretation of Schedule 3” or the ‘IRs’.

- Covers, cases and skins, for goods classified to heading 8471, are classified to heading 4202 by application of IR 1. The relevant heading for accessories (8473) excludes covers, cases and the like.
- Covers, cases and skins, for goods classified to heading 8517, are classified to heading 4202 by application of IR 1. There is no heading for parts and accessories for these goods and no legal note directing classification of accessories. This also applies to cases for goods of heading 8518 – headphones etc.
- If the good is an accessory of 8522 (accessories to goods of 8519 and 8521) then both headings 4202 and 8522 can cover the entire good. IR 3(a) specifies that under such circumstances, the “heading which provides the most specific description shall be preferred to headings providing a more general description”.
  - a) Heading 4202 covers goods that are containers. While the phrase ‘and similar containers’ may not on first consideration appear a very specific description, the goods-specific containers described in the first part of the heading, including those covered by ‘similar containers’, are a relatively narrow group of containers. They are distinguishable from those of the second part of 4202 and from other headings, which may cover containers.
  - b) Heading 8522 covers goods that are accessories for goods of 8519 or 8521. The range of goods that may be covered is broad. It includes a range of different goods such as; cassette shaped adapters that enable sound reproduction from a portable optical disc player through a magnetic tape player, cleaning cassettes and scales showing the point reached in dictation.

There are no absolute rules for determining specificity of headings. However, the judicial rulings to date have focused on determining which heading more narrowly pinpoints the goods. So, a heading, which covers a wide range of goods, is normally considered less specific than one that covers a narrower range. However, a wider ranging heading may still be more specific, if it describes more aspects of the good.

Great assistance is given in understanding this issue by the case “*Chief Executive Officer of Customs v I.P.L. Datron Pty Ltd & Anor* [1998] FCA 1055 (28 August 1998)”. In that case, the goods were computer ribbons that were classifiable either as ‘accessories’ or as ‘similar ribbons’ to typewriter ribbons.

It could not be suggested that, in the case of typewriter ribbons, "typewriter . . . ribbons" is not a more specific description than "accessories for use . . . with [typewriters]". So in the present case "similar ribbons . . . prepared for giving impressions" is a more specific description of the subject goods than "accessories for use . . . with [automatic data processing machines]". In *Cody Burchett J* referred (at 353) to the use of an article as one way of narrowing the area of choice.

Heading 8522 is very broad; covering many parts and accessories, and the only connection required for entry is an associative connection, i.e. being an accessory.



For any good to gain entry to Heading 4202 the goods need to be containers – a term that inherently describes both a class of goods and a use. More particularly, these goods gain entry to the Heading by falling within the ‘similar containers’ in the first part of the heading. Classification through this specific ‘similar containers’ phrase describes that in addition to being containers, the goods have additional specific characteristics: they are specific to a particular good and designed for use on a one-to-one basis with the good that they will contain, generally for the life or near life of that good.

Heading 4202 is considered more specific than 8522 so classification falls to 4202 under IR 3(a).

There are some cases that have devices such as straps, buckles, Velcro or the like to enable non-permanent mounting of the case and contents to walls, belts, vehicles (e.g. bicycles or cars) or other places. These also remain primarily containers for the devices and classification falls to 4202 under IR 3(a).

## How do you determine subheading classification?

Classification at five-digit subheading level for these goods falls to either 4202.3 “*Articles of a kind normally carried in the pocket or in the handbag*” or to 4202.9 “*Other*”.

Those covers and cases designed to fit small electronic devices will generally fall to subheadings of 4202.3 *Articles of a kind normally carried in the pocket or in the handbag*.

Many people carry devices such as mobile phones, palm computers or media players around with them, in the pocket or bag, for use during day-to-day activities. They are small and light to enable this and the covers and cases are also generally thin and light; thereby providing protection against the scratches and dust the devices may be subject to in bags while still avoiding making the devices bulky or heavy. These cases and covers are of a kind normally carried in a pocket, handbag or the like and are classified under 4202.3 regardless of how an individual user intends to use them.

If the case or cover is large and bulky and not for the kind of article normally carried in a pocket or handbag then it is classified under 4202.9 as “other”. This would apply to covers for larger goods such as laptops.

Classification below the five-digit level varies depending on the material that forms the outer surface of the cover.

## What if I’m still uncertain about my goods?

If you are still in doubt about the classification of your particular goods, we recommend that you either seek professional advice or approach Australian Border Force for assistance. It is recommended that commercial importers or brokers use the Tariff Advice Service where they believe that classification is uncertain. Relevant information and contact details can be found on the website [www.border.gov.au](http://www.border.gov.au).

## Change record

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