

**CHAPTER 42**

**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;**

**NOTES**

1. This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
- (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 (head. No. 43.03 or 43.04);
- (c) Made up articles of netting (heading No. 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Cuff-links, bracelets or other imitation jewellery (head. No. 71.17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally section XV);
- (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) Articles of plaiting materials (heading No.46.02);
- (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) Chapter 71).

3. For the purposes of heading No. 42.03, 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 No.91.13).

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>42.01</b>	<b>Saddlery and harness for any animal, of any material</b>		
4201.0000.00	-Saddley and harness for any animal (including traces,leads, knee pads, ..		20
<b>42.02</b>	<b>Trunks, suit-cases...; handbags... and similar items of leather, etc</b>		
4202.1100.10	--- CKD or blank by established assemblers or manufacturers.....	U	10
4202.1100.11	--- Other, including fully built ..	U	35
4202.1200.12	--- CKD or blank by established assemblers or manufacturers.....	U	10
4202.1200.13	--- Other, including fully built ....	U	35
4202.1910.14	---- CKD or blank by established assemblers or manufacturers.....	U	10
4202.1910.15	---- Other, including fully built ...	U	35
4202.1920.16	---- CKD or blank by established assemblers or manufacturers.....	U	10
4202.1920.17	---- Other, including fully built ..	U	35
4202.1990.18	---- CKD .....	U	10
4202.1990.19	---- Other, including fully built ..	U	20
4202.2100.22	---CKD[of leather comp,patent]	U	10
4202.2100.23	---Other,including fully built	U	20
4202.2500.24	--- CKD...	U	10
4202.2500.25	--- Other, including fully built ..	U	20
4202.2900.26	---CKD[Other]	U	10

<b>HEADING/ H.S.CODE</b>	<b>DESCRIPTION</b>	<b>SU</b>	<b>NG DUTY RATE</b>
<b>42.02</b>	<b>Trunks, suit-cases...; handbags... and similar items of leather, etc</b>		
4202.2900.29	---Other,including fully built	U	20
4202.3100.32	---CKD [of leather,comp,patentleather]		10
4202.3100.33	---Other,including fully built		20
4202.3200.34	---CKD [Of plastic,or textile material]		10
4202.3200.35	---Other,including fully built		20
4202.3900.36	---CKD[other]		10
4202.3900.39	---Other,including fully built		20
4202.9100.92	---CKD[of comp,patent,or leather]		10
4202.9100.93	---Other,including fully built		20
4202.9500.94	--- CKD ..		10
4202.9500.95	--- Other, including fully built ...		20
4202.9900.96	-cases, vanity-cases, exe.. ---CKD(Other)		10
4202.9900.99	-cases, vanity-cases, execu.. ---Other, including fully built(Other)		20
<b>42.03</b>	<b>Articles of apparel and clothing accessories of leather</b>		
4203.1000.00	-Articles of apparel		20
4203.2100.00	--Specially designed for use in sports..		20
4203.2900.00	--Other(Gloves, mittens and mitts)		20
4203.3000.00	-Belts and bandoliers		20
4203.4000.00	-Other clothing accessories		20
<b>42.05</b>	<b>Articles of leather or of composition leather, nes</b>		
4205.0000.00	-Other article of leather or of composition leather.		20
<b>42.06</b>	<b>Articles of gut (excl. silk-worm), goldbeater's skin, bladders, etc</b>		
4206.0000.00	- Articles of gut (other than silk-worm gut), of		10