

**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	. traces, leads, knee pads) of any material		20
<b>42.02</b>	<b>Trunks, suit-cases...; handbags... and similar items of leather, etc</b>		
4202.1100.10	-cases, vanity cases, outer surface of leather CKD by est. manufacturers	U	10
4202.1100.11	-cases, vanity cases, outer surface of leather Other including fully built	U	35
4202.1200.12	-cases etc outer surface of plastic or textiles CKD by est manufacturer	U	10
4202.1200.13	-cases, etc, outer surface of plastic or textiles Other including fully built	U	35
4202.1910.14	-cases, vanity cases, of paper board CKD or blank by est. manufacturers	U	10
4202.1910.15	-cases, vanity cases, of paper board Other including fully built	U	35
4202.1920.16	-cases, vanity cases, of base metal CKD or blank by est. manufacturers	U	10
4202.1920.17	-cases, vanity cases, of base metal Other including fully built	U	35
4202.1990.18	-cases, vanity cases, of other materials CKD or blank by est. manufacturers	U	10
4202.1990.19	-cases, vanity cases, of other materials Other including fully built	U	20
4202.2100.22	Handbags with strap/not with outer surface of leather/composition/patent leather CKD	U	10
4202.2100.23	Handbags with strap/not with outer surface of leather, composition patent leather Other	U	20
4202.2500.24	Handbags with outer surface of plastic sheeting or textile materials CKD	U	10
4202.2500.25	Handbags with outer surface of plastic sheeting or textile materials Other	U	20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>42.02</b>	<b>Trunks, suit-cases...; handbags... and similar items of leather, etc</b>		
4202.2900.26	Handbags of other materials CKD	U	10
4202.2900.29	Handbags of other materials Other	U	20
4202.3100.32	Articles normally carried in pocket or handbag, with outer surface of leather/Patent CKD		10
4202.3100.33	Articles normally carried in pocket or handbag, outer surface of leather/Patent Other		20
4202.3200.34	Articles normally carried in pocket/handbag, outer surface of plastics or textiles CKD		10
4202.3200.35	Articles normally carried in pocket/handbag, outer surface of plastics or textiles Other		20
4202.3900.36	Other articles normally carried in pocket or handbags CKD		10
4202.3900.39	Other articles normally carried in pocket or handbags Other		20
4202.9100.92	Cases and containers, nes, with outer surface of leather CKD		10
4202.9100.93	Cases and containers, nes, with outer surface of leather Other		20
4202.9500.94	Cases and containers, nes, with outer surface of plastic or textiles CKD		10
4202.9500.95	Cases and containers, nes, with outer surface of plastic or textiles Other		20
4202.9900.96	other cases and containers, nes, with outer surface of other materials, nes CKD		10
4202.9900.99	other cases and containers, nes, with outer surface of other materials, nes Other		20
<b>42.03</b>	<b>Articles of apparel and clothing accessories of leather</b>		
4203.1000.00	Articles of apparel of leather or composition of leather		20
4203.2100.00	Gloves, mittens and mitts specially designed for use in sports, of leather		20
4203.2900.00	Other gloves, mittens, and mitts for trades, nes of leather		20
4203.3000.00	Belts and bandoliers of leather or composition leather		20
4203.4000.00	Other clothing accessories of leather or composition of leather		20
<b>42.05</b>	<b>Articles of leather or of composition leather, nes</b>		
4205.0000.00	Other articles 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	-worm gut), of goldbeater's skin of bladders, tendons		10