

CHAPTER 42

**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)****Notes**

1. This chapter does not cover:
 - (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
 - (b) articles of apparel and clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
 - (c) made-up articles of netting (heading 5608);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65;
 - (f) whips, riding-crops or other articles of heading 6602;
 - (g) cuff links, bracelets or other imitation jewellery (heading 7117);
 - (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 9209);
 - (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 9606.
2. (A) In addition to the provisions of note 1 above, heading 4202 does not cover:
 - (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - (b) articles of plaiting materials (heading 4602).

(B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings, even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression 'articles of apparel and clothing accessories' applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Additional note

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' shall refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	2,7	—
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, 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 paper-board, or wholly or mainly covered with such materials or with paper: — Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers: 4202 11 — — With outer surface of leather, of composition leather or of patent leather: 4202 11 10 — — — Executive-cases, briefcases, school satchels and similar containers 3 p/st 4202 11 90 — — — Other 3 — 4202 12 — — With outer surface of plastics or of textile materials: — — — In the form of plastic sheeting: 4202 12 11 — — — — Executive-cases, briefcases, school satchels and similar containers 9,7 p/st 4202 12 19 — — — — Other 9,7 — 4202 12 50 — — — Of moulded plastic material 5,2 — — — — Of other materials, including vulcanised fibre: 4202 12 91 — — — — Executive-cases, briefcases, school satchels and similar containers 3,7 p/st 4202 12 99 — — — — Other 3,7 — 4202 19 — — Other: 4202 19 10 — — — Of aluminium 5,7 — 4202 19 90 — — — Of other materials 3,7 — — Handbags, whether or not with shoulder strap, including those without handle: 4202 21 00 — — With outer surface of leather, of composition leather or of patent leather 3 p/st 4202 22 — — With outer surface of plastic sheeting or of textile materials: 4202 22 10 — — — Of plastic sheeting 9,7 p/st 4202 22 90 — — — Of textile materials 3,7 p/st 4202 29 00 — — Other 3,7 p/st — Articles of a kind normally carried in the pocket or in the handbag: 4202 31 00 — — With outer surface of leather, of composition leather or of patent leather 3 — 4202 32 — — With outer surface of plastic sheeting or of textile materials: 4202 32 10 — — — Of plastic sheeting 9,7 — 4202 32 90 — — — Of textile materials 3,7 —		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4202 39 00	– – Other	3,7	—
4202 91	– – With outer surface of leather, of composition leather or of patent leather:		
4202 91 10	– – – Travelling-bags, toilet bags, rucksacks and sports bags	3	—
4202 91 80	– – – Other	3	—
4202 92	– – With outer surface of plastic sheeting or of textile materials:		
	– – – Of plastic sheeting:		
4202 92 11	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	9,7	—
4202 92 15	– – – – Musical instrument cases	6,7	—
4202 92 19	– – – – Other	9,7	—
	– – – Of textile materials:		
4202 92 91	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	2,7	—
4202 92 98	– – – – Other	2,7	—
4202 99 00	– – Other	3,7	—
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
4203 10 00	– Articles of apparel	4	—
	– Gloves, mittens and mitts:		
4203 21 00	– – Specially designed for use in sports	9	pa
4203 29	– – Other:		
4203 29 10	– – – Protective for all trades	9	pa
	– – – Other:		
4203 29 91	– – – – Men's and boys'	7	pa
4203 29 99	– – – – Other	7	pa
4203 30 00	– Belts and bandoliers	5	—
4203 40 00	– Other clothing accessories	5	—
4204 00	Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:		
4204 00 10	– Conveyor or transmission belts or belting	2	—
4204 00 90	– Other	3	—
4205 00 00	Other articles of leather or of composition leather	2,5	—
4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons:		
4206 10 00	– Catgut	1,7	—
4206 90 00	– Other	1,7	—