

Chapter 42

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

Notes :

This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading 3006);
- (b) Articles of apparel or 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;
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV)
- (i,j) 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 purpose 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 waist straps, but excluding watch straps(heading 9113).

HEADING	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD	PREF
1	2	3	4	5
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	-	30%	-
4202	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 paper-board, or wholly or mainly covered with such materials or with paper			
	- <i>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</i>			
4202 11	-- <i>With outer surface of leather, of composition leather or of patent leather :</i>			
4202 11 10	--- Travel goods (Trunks, suit-cases, sports bags and other similar items) of leather	NUM	30%	-
4202 11 20	--- Toilet bags and cases, of leather	NUM	30%	-
4202 11 30	--- Satchels	NUM	30%	-
4202 11 40	--- Brief cases	NUM	30%	-
4202 11 50	--- Executive cases	NUM	30%	-
4202 11 60	--- Vanity cases	NUM	30%	-
4202 11 70	--- Attache Cases	NUM	30%	-
4202 11 90	--- Other	-	30%	-
4202 12	-- <i>With outer surface of plastic or of textile materials :</i>			
4202 12 10	--- Toilet cases	NUM	30%	-
4202 12 20	--- Plastic moulded suit-cases	NUM	30%	-
4202 12 30	--- Plastic moulded brief cases	NUM	30%	-
4202 12 40	--- Satchels	NUM	30%	-
4202 12 50	--- Other Travel goods	-	30%	-
4202 12 60	--- Brief cases	NUM	30%	-
4202 12 70	--- Executive cases other than plastic moulded	NUM	30%	-
4202 12 80	--- Vanity cases	-	30%	-
4202 12 90	--- Other	-	30%	-
4202 19	-- <i>Other :</i>			
4202 19 10	--- Travel goods (Trunks, suit-cases, sports bags, and other similar items) of leather	NUM	30%	-
4202 19 20	--- Toilet cases	NUM	30%	-
4202 19 30	--- Satchels	NUM	30%	-
4202 19 40	--- Brief cases	NUM	30%	-
4202 19 50	--- Executive cases	NUM	30%	-

4202 19 60	---	Vanity cases	NUM	30%	-
4202 19 90	---	Other	-	30%	-
	-	<i>Handbags, whether or not with shoulder strap, including those without handle :</i>			
4202 21	--	<i>With outer surface of leather, of composition leather or of patent leather :</i>			
4202 21 10	---	Hand bags for ladies	NUM	30%	-
4202 21 20	---	Vanity bags, all sorts	NUM	30%	-
4202 21 90	---	Other	-	30%	-
4202 22	--	<i>With outer surface of plastic sheeting of textile materials:</i>			
4202 22 10	---	Hand bags and shopping bags, of artificial plastic material	NUM	30%	-
4202 22 20	---	Hand bags and shopping bags ,of cotton	NUM	30%	-
4202 22 30	---	Hand bags and shopping bags ,of Jute	NUM	30%	-
4202 22 40	---	Vanity bags , all sorts	NUM	30%	-
4202 22 90	---	Other	-	30%	-
4202 29	--	<i>Other :</i>			
4202 29 10	---	Hand bags of other materials excluding wicker-work or basket work	NUM	30%	-
4202 29 90	---	Other	-	30%	-
	-	<i>Articles of a kind normally carried in the pocket or in the handbag :</i>			
4202 31	--	<i>With outer surface of leather, of composition leather or of patent leather :</i>			
4202 31 10	---	Jewellery box	NUM	30%	-
4202 31 20	---	Wallets and purses ,of leather	NUM	30%	-
4202 31 90	---	Other	-	30%	-
4202 32	--	<i>With outer surface of plastic sheeting or of textile materials:</i>			
4202 32 10	---	Jewellery box	NUM	30%	-
4202 32 90	---	Other	-	30%	-
4202 39	--	<i>Other :</i>			
4202 39 10	---	Jewellery box	NUM	30%	-
4202 39 90	---	Other	-	30%	-
	-	<i>Other :</i>			
4202 91 00	--	With outer surface of leather, of composition leather or of patent leather	-	30%	-

4202 92 00	-- With outer surface of plastic sheeting or of textile materials	-	30%	-
4202 99 00	-- Other	-	30%	-
4203	Articles of apparel and clothing accessories, of leather or of composition leather			
4203 10	- <i>Articles of apparel:</i>			
4203 10 10	--- Jackets and jerseys	-	30%	-
4203 10 90	--- Other	-	30%	-
4203 21	- <i>Gloves, mittens and mitts : Specially designed for use in sports:</i>			
4203 21 10	--- Gloves	pa	30%	-
4203 21 20	--- Mittens and mitts	Pa	30%	-
4203 29	- <i>Other :</i>			
4203 29 10	--- Gloves for use in industry	pa	30%	-
4203 29 20	--- Other gloves	Pa	30%	-
4203 29 30	--- Mittens and mitts	pa	30%	-
4203 30 00	- Belts and bandoliers	-	30%	-
4203 40	- <i>Other clothing accessories :</i>			
4203 40 10	--- Aprons	-	30%	-
4203 40 20	--- Semi chrome grain garments	-	30%	-
4203 40 90	--- Other	-	30%	-
4204	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses :			
4204 00 10	--- Pickers for cotton machinery	-	30%	-
4204 00 20	--- Pickers for jute machinery	-	30%	-
4204 00 30	--- Picking bands and straps for textile machinery	-	30%	-
4204 00 40	--- Leather belting for machinery	-	30%	-
4204 00 50	--- Diaphragm leather	-	30%	-
4204 00 60	--- Leather string	-	30%	-
4204 00 91	- <i>Other :</i>			
4204 00 99	---- Leather Board made from leather scrap for the manufacture of counters and stiffners	-	30%	-
4204 00 99	---- Other	-	30%	-
4205	Other articles of leather or of composition leather :			

	-	<i>Straps other than those for machinery, harness and watch strap :</i>			
4205 00 11	----	Welt	-	30%	-
4205 00 19	----	Other	-	30%	-
4205 00 20	---	Leather sofa cover	-	30%	-
4205 00 90	---	Other	-	30%	-
4206		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
<i>4206 10</i>	-	Catgut :			
4206 10 11	----	For rackets	-	30%	-
4206 10 19	----	Other	-	30%	-
4206 90 00	-	Other	-	30%	-