

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

NOTES—

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (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 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 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 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 96.06.
2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 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 42.03, 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 91.13).

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Chapter 42—*continued*

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
42.01					
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	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
	01B	..	. New		
	09H	..	. Used		
42.02					
			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:		
			– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	00L	..	-- With outer surface of leather, of composition leather or of patent leather	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
4202.12.00	00E	..	-- With outer surface of plastics or of textile materials	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
4202.19.00	00G	..	-- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
			– Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	00D	..	-- With outer surface of leather, of composition leather or of patent leather	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
4202.22.00	00J	..	-- With outer surface of plastic sheeting or of textile materials	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
4202.29.00	00L	..	-- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free

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Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Trunks, suit-cases, vanity-cases, etc.—continued					
— Articles of a kind normally carried in the pocket or in the handbag:					
4202.31			— With outer surface of leather, of composition leather or of patent leather:		
4202.31.01	00D	..	--- Spectacle cases	Free	Free
4202.31.09			--- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
	01C	..	..... Purses		
	09J	..	..... Keyholders		
	11L	..	..... Wallets and billfolds		
	19F	..	..... Other		
4202.32			— With outer surface of plastic sheeting or of textile materials:		
4202.32.01	00J	..	--- Spectacle cases	Free	Free
4202.32.09			--- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
	01H	..	..... Purses		
	09C	..	..... Keyholders		
	11E	..	..... Wallets and billfolds		
	19L	..	..... Other		
4202.39.00	00D	..	-- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
— Other:					
4202.91			— With outer surface of leather, of composition leather or of patent leather:		
4202.91.01	00F	..	--- Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.91.09			--- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
	01E	..	..... Golf bags		
	09L	..	..... Trampers' packs		
	19H	..	..... Other		
4202.92			— With outer surface of plastic sheeting or of textile materials:		
4202.92.01	00L	..	--- Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.92.09			--- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free
	01K	..	..... Golf bags		
	09E	..	..... Trampers' packs		
	19B Other		
4202.99.00	00F	..	-- Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH Free TPA Free

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Chapter 42—continued

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
42.03			Articles of apparel and clothing accessories, of leather or of composition leather:		
4203.10			– Articles of apparel:		
4203.10.03	00C	No.	– – Coats, waistcoats and the like of sueded sheepskin or sueded lambskin leather or of deerskin leather; skirts of deerskin leather	17 7/2007 15 7/2008 12.5 7/2009 10	CA 8 7/2007 6 7/2008 3.5 7/2009 1 LDC 14 7/2008 12.5 7/2009 10 TH 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free TPA 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free
4203.10.12	00B	No.	– – Other	17 7/2007 15 7/2008 12.5 7/2009 10	CA 8 7/2007 6 7/2008 3.5 7/2009 1 LDC 14 7/2008 12.5 7/2009 10 TH 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free TPA 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Articles of apparel and clothing accessories, etc.—continued					
– Gloves, mittens and mitts:					
-- Specially designed for use in sports:					
4203.21.01			--- Padded	7 7/2008 5	CA 4 7/2008 2 LDC 5.5 7/2008 5 TH 5.5 1/2008 4 1/2011 3 1/2015 Free TPA 5.5 1/2008 4 1/2011 3 1/2015 Free
	02E	No.	. . . . Baseball or softball		
	04A	pr	. . . . Boxing		
	06H	pr	. . . . Ice hockey		
	09B	pr	. . . . Ski		
			. . . . Cricket:		
	12B	pr	. . . . Batting		
	14J	pr	. . . . Wicket keeping		
	16E	pr	. . . . Football goalkeeping		
	29G	pr	. . . . Other		
4203.21.09			--- Other	7 7/2008 5	CA 6.5 7/2008 4.5 LDC 5.5 7/2008 5 TH 5.5 1/2008 4 1/2011 3 1/2015 Free TPA 5.5 1/2008 4 1/2011 3 1/2015 Free
	02F	pr	. . . . Ski		
	06J	pr	. . . . Motorcycle		
	09C	pr	. . . . Other		
4203.29.00	00J	pr	-- Other	7 7/2008 5	CA 6.5 7/2008 4.5 LDC 5.5 7/2008 5 TH 5.5 1/2008 4 1/2011 3 1/2015 Free TPA 5.5 1/2008 4 1/2011 3 1/2015 Free

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Chapter 42—continued

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Articles of apparel and clothing accessories, etc.—continued					
4203.30			– Belts and bandoliers:		
4203.30.03	00L	No.	-- Belts	17 7/2007 15 7/2008 12.5 7/2009 10	CA 8 7/2007 6 7/2008 3.5 7/2009 1 LDC 14 7/2008 12.5 7/2009 10 TH 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free TPA 13 1/2008 12 1/2009 9 1/2010 8 1/2011 7 1/2012 6 1/2013 5 1/2014 4 1/2015 Free
4203.30.09	00J	No.	-- Bandoliers	7.5 7/2008 5	CA Free LDC 6 7/2008 5 TH 6 1/2008 4 1/2011 3 1/2015 Free TPA 6 1/2008 4 1/2011 3 1/2015 Free
4203.40			– Other clothing accessories:		
4203.40.01	00A	No.	-- Wrist supporting straps, excluding watch straps of subheading 9113.90	Free	Free
4203.40.09	00B	No.	-- Other	7.5 7/2008 5	CA Free LDC 6 7/2008 5 TH 6 1/2008 4 1/2011 3 1/2015 Free TPA 6 1/2008 4 1/2011 3 1/2015 Free
42.05					
4205.00			Other articles of leather or of composition leather:		
4205.00.01	00C	..	– Buckles, clasps, slides and the like, leather covered	Free	Free
			– Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:		
4205.00.09	10A	kg	-- Belts and belting for machinery; washers, gaskets, jointings, seals and similar packings	6.5 7/2008 5	CA 1 7/2008 Free LDC 5 TH Free TPA Free
4205.00.15	00D	..	-- Other	Free	Free

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Other articles of leather or of composition leather—continued					
4205.00.19	00K	. .	– Other	7 7/2008 5	CA 3 7/2008 1 LDC 5.5 7/2008 5 TH 5.5 1/2008 4 1/2011 3 1/2015 Free TPA 5.5 1/2008 4 1/2011 3 1/2015 Free
42.06					
4206.00			Articles of gut (other than silk-worm gut), of goldbeater’s skin, of bladders or of tendons:		
4206.00.01	00A	kg	– Catgut	Free	Free
4206.00.09	00B	. .	– Other	Free	Free
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