

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, mitten 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, sport 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, of metal clad with precious metal, of natural or cultured pearls or 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).

Code					Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
6	42.01	4201.00	10	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 - - - Harness; trappings and equipment for horses, mules and camels (saddles and saddle harness, traces, saddle cloths, hoods and caparisons, etc.)	25	kg	-
6			90	00	- - - Other	25	kg	-
	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 beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobaccopouches, 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 vulcanized 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: - - With outer surface of leather, of composition leather or of patent leather			
		4202.11	00					
8			10		- - - Travelling articles and toilet bags	25	u	-
8			20		- - - Executive-cases and brief-cases	25	u	-
8			90		- - - Other	25	u	-
		4202.12			- - With outer surface of plastics or of textile materials			
8			10		- - - Of sheeting of plastics:	25	u	-
					- - - - Containing textile matters :			
8			11		- - - - - Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	u	-
8			19		- - - - - Other	25	u	-
					- - - - - Other :			
8			91		- - - - - Trunks and suitcases	25	u	-
8			92		- - - - - Brief-cases, school satchels, music cases and the like	25	u	-
8			99		- - - - - Other	25	u	-
			20		- - - Of vulcanized fibre	25	u	-
					- - - - Containing textile matters :			
8			11		- - - - - Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	u	-
8			19		- - - - - Other	25	u	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
8			90	----	Other	25	u	-
8			30 00	---	Of woven fabrics	25	u	-
8			40 00	---	Of knitted or crocheted fabrics	25	u	-
			90	---	Other:	25	u	-
				----	Containing textile matters :			
8			11	-----	Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	u	-
8			19	-----	Other	25	u	-
				----	Other :			
8			91	-----	Travelling articles and toilet bags	25	u	-
8			99	-----	Other	25	u	N
		4202.19		--	Other			
8			10 00	---	Of plastics	25	u	-
8			20 00	---	Of wood	25	u	-
8			30 00	---	Of iron or steel	25	u	-
8			40 00	---	Of other base metal	25	u	-
8			90	---	Other:			
8			10	----	Of paperboard	25	u	-
8			90	----	Other	25	u	-
					- Handbags, whether or not with shoulder strap, including those without handle:			
8		4202.21	00 00	--	With outer surface of leather, of composition leather or of patent leather	25	u	N
		4202.22		--	With outer surface of sheeting of plastics or of textile materials			
			10	---	Of sheeting of plastics	25	u	-
				----	Containing textile matters :			
8			11	-----	Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	u	-
8			19	-----	Other	25	u	-
8			90	----	Other	25	u	-
8			20 00	---	Of knitted or crocheted fabrics	25	u	-
8			90 00	---	Other	25	u	N
8		4202.29	00 00	--	Other	25	u	N
					- Articles of a kind normally carried in the pocket or in the handbag :			
8		4202.31	00 00	--	With outer surface of leather, of composition leather or of patent leather	25	kg	-

Code				Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
8		4202.32	10	-- With outer surface of sheeting of plastics or of textile materials			
				--- Of sheeting of plastics:	25	kg	-
				---- Containing textile matters :			
			11	----- Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	kg	-
			19	----- Other	25	kg	-
				---- Other:			
			91	----- Soft bags and cases, wallets, purses, card holders, tobacco pouches, dust jackets and the like	25	kg	-
			99	----- Other articles	25	kg	-
			90	00 --- Other	25	kg	-
				-- Other			
8		4202.39	10	00 --- Of plastics	25	kg	-
			20	00 --- Of wood	25	kg	-
			30	00 --- Of iron or steel	25	kg	-
			40	00 --- Of other base metal	25	kg	-
			90	00 --- Other	25	kg	-
				- Other:			
			00	00 -- With outer surface of leather, of composition leather or of patent leather	25	kg	-
				-- With outer surface of sheeting of plastics or of textile materials			
			10	--- Of sheeting of plastics:	25	kg	-
				---- Containing textile matters :			
8		4202.92	11	----- Containing textile matters in which man-made fibres predominate by weight over any other single textile fibre, and for which the weight of plastics exceeds 70% of the total weight	25	kg	-
			19	----- Other	25	kg	-
				---- Other :			
			91	---- -Travelling bags	25	kg	-
			92	----- Cases and boxes for weapons, binoculars, photographic cameras, musical instruments and other instruments or appliances; cartridge-pouches	25	kg	-
			99	----- Other articles	25	kg	-
			90	--- Of other materials:			
			10	---- Of knitted or crocheted fabrics	25	kg	-
			90	---- Other	25	kg	-
				-- Other			
8		4202.99	10	00 --- Of plastics	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
8	42.03	4203.10	20	00	--- Of wood	25	kg	-
8			30	00	--- Of iron or steel	25	kg	-
8			40	00	--- Of other base metal	25	kg	-
8			90	00	--- Other	25	kg	-
					Articles of apparel and clothing accessories, of leather or of composition leather			
					- Articles of apparel			
7			10	00	--- Special equipment for all trades	25	kg	-
8			90	00	--- Other	25	kg	-
					- Gloves, mittens and mitts:			
8					- - Specially designed for use in sports	2.5	kg	pair
	42.04	4204.00			- - Other			
7			10	00	--- Protective, for all trades	25	kg	pair
8			90	00	--- Other	25	kg	pair
					- Belts and bandoliers			
7			10	00	--- Special equipment for all trades	25	kg	-
8			90	00	--- Other	25	kg	-
					- Other clothing accessories			
7			10	00	--- Special equipment for all trades	25	kg	-
8			90	00	--- Other	25	kg	-
					Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses			
7	42.05	4205.00	10	00	--- Transmission, conveyor or elevator belts or belting	25	kg	-
7			20	00	--- Pickers and picker stops for looms	2.5	kg	-
5			30	00	--- Pressed articles for pumps, presses or other uses	25	kg	-
5			40	00	--- Articles for the textile industry other than pickers and picker stops for looms	2.5	kg	-
5			90	00	--- Other	25	kg	-
					Other articles of leather or of composition leather			
8			10		--- Leather goods other than containers (e.g., blotting pads, bookmarks)	25	kg	-
					--- Sheath and case making articles other than containers:			
8			21		---- Frames with clasps for handbags, travelling articles and the like	25	kg	-
8			29		---- Other	25	kg	-
5	42.06		30		--- Laces for welts irrespective of their length	25	kg	-
8			90		--- Other	25	kg	-
					Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons			

Code					Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
5		4206.10	00	00	- Catgut	2.5	kg	-
5		4206.90	00	00	- Other	25	kg	-