

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 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 (heading 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 (heading No. 71.17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
- (ij) Strips, 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.- (A) 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).
- (B) Articles of headings Nos. 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 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 No	H.S.Code	Description	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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.	37.5%	Kg	Free
42.02		Trunks, suit-case, 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, 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.			
	4202.11.00	--Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels and similar containers: --With outer surface of leather, of composition leather or of patent leather	37.5%	No	Free
	4202.12.00	--With outer surface of plastics or of textile materials	37.5%	No	Free
	4202.19.00	--Other --Handbags, whether or not with shoulder strap, including those those without handle:	37.5%	No	Free
	4202.21.00	--With outer surface of leather, of composition leather leather or of patent	37.5%	No	Free
	4202.22.00	--With outer surface of plastic sheeting or of textile material	37.5%	No	Free
	4202.29.00	--Other --Articles of a kind normally carried in the pocket or in the handbag:	37.5%	No	Free
	4202.31.00	--With outer surface of feather, of composition leather or of patent leather	37.5%	No	Free
	4202.32.00	--With outer surface of plastic sheeting or of textile materials	37.5%	No	Free
	4202.39.00	--Other --Other:	37.5%	No	Free
	4202.91.00	--With outer surface of leather, of composition leather or of patent leather	37.5%	No	Free
	4202.92.00	--With outer surface of plastic sheeting or of textile materials	37.5%	No	Free
	4202.99.00	--Other	37.5%	No	Free
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10.00	--Articles of apparel --Gloves, mittens and mitts:	37.5%	Doz	Free
	4203.21.00	--Specially designed for use in sports	15%	Doz	Free
	4203.29.00	--Other	37.5%	Doz	Free
	4203.30.00	--Belts and bandoliers --Other clothing accessories	37.5%	Doz	Free
	4203.40.10	---Specially designed for use in sports	15%	Doz	Free
	4203.40.90	---Other	37.5%	Doz	Free
42.04	4204.00.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	5%	--	Free

42.05	4205.00.00	Other articles of leather or of composition leather.	37.5%	Kg	Free
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
		-Catgut:			
	4206.10.10	---For tennis and badminton rackets	15%	Kg	Free
	4206.10.90	---Other	25%	Kg	Free
		-Other:			
	4206.90.10	---Tendons made up as machinery belting and laces for machinery belting	5%	Kg	Free
	4206.90.90	---Other	25%	Kg	Free