

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;

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 (head. 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 (head. No. 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 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. 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);
- (c) Articles 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) 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/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
42.01	Saddlery and harness for any animal, of any material					
4201.0000.00	Saddlery and harness for any animal (including traces, lead		20	5		
42.02	Trunks, suit-cases...; handbags... and similar items of leather, etc					
4202.1110.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.1190.00	Other Trunks, suitcases, vanitycases, executive cas	U	20	5	25	
4202.1210.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.1290.00	Other Trunks, suitcases, vanitycases, executive cas	U	20	5	25	
4202.1911.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.1919.00	Other Trunks, suitcases, vanitycases, executive cas	U	20	5		
4202.1921.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.1929.00	Other Trunks, suitcases, vanitycases, executive cas	U	20	5		
4202.1991.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.1999.00	Other forms of Trunks, suitcases, vanitycases, execu	U	20	5		
4202.2110.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.2190.00	Other Handbags, whether or not with shoulder strap, in	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
42.02	Trunks, suit-cases...; handbags... and similar items of leather, etc					
4202.2210.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.2290.00	Other Handbags, whether or not with shoulder strap, in	U	20	5		
4202.2910.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	U	10	5		
4202.2990.00	Other forms of Handbags, whether or not with shoulder s	U	20	5		
4202.3100.00	With outer surface of leather or of composition leather		20	5		
4202.3200.00	With outer surface of plastic sheeting or of textile materials		20	5		
4202.3900.00	Other Articles of a kind normally carried in the pocket		20	5		
4202.9110.00	Presented completely knocked down (CKD) or unassembled for the assembly industry		20	5		
4202.9190.00	Other Products covered in this heading but not specific		20	5		
4202.9210.00	Presented completely knocked down (CKD) or unassembled for the assembly industry		20	5		
4202.9290.00	Other Products covered in this heading but not specific		20	5		
4202.9910.00	Presented completely knocked down (CKD) or unassembled for the assembly industry		20	5		
4202.9990.00	Other Products covered in this heading but not specific		20	5		
42.03	Articles of apparel and clothing accessories of leather					
4203.1000.00	Articles of apparel		20	5		
4203.2100.00	Specially designed for use in sports		20	5		
4203.2900.00	Articles of apparel and clothing accessories Other		20	5		
4203.3000.00	Belts and bandoliers		20	5		
4203.4000.00	Other clothing accessories		20	5		
42.05	Articles of leather or of composition leather, nes					
4205.0000.00	.		20	5		
42.06	Articles of gut (excl. silk-worm), goldbeater's skin, bladders, etc					
4206.0000.00	Articles of gut (other than silkworm gut), of goldbeater's		10	5		