

Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS  
AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT  
(OTHER THAN SILK-WORM GUT)

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 purpose 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).

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4201.00		<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>			
I 4201.00.10	00	-- English type saddles	-	5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 3% CRT: 5%
I 4201.00.90		-- Other		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 7%
	10	----Saddles for horses.....	-		
	80	----Saddlery and harness, including parts and accessories (excluding saddles).....	-		
	90	----Other.....	-		
42.02		<b>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, 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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>			
		<b>-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</b>			
I 4202.11.00	00	--With outer surface of leather, of composition leather or of patent leather	NMB	11%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free AUT: 6.5% NZT: 6.5% GPT: 7% CRT: 11%
4202.12		--With outer surface of plastics or of textile materials			
I 4202.12.10	00	--With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	NMB	11%	CCCT, LDCT, UST, MT, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 11%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4202.12.90	00	--Other	NMB	11%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 11%
I 4202.19.00	00	--Other	NMB	11%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 11%
		<b>-Handbags, whether or not with shoulder strap, including those without handle:</b>			
I 4202.21.00	00	--With outer surface of leather, of composition leather or of patent leather	DZN	10%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 10%
		<b>4202.22 --With outer surface of sheeting of plastics or of textile materials</b>			
I 4202.22.10	00	--With outer surface of textile materials (other than of abaca), containing less than 85% by weight of silk or silk waste	DZN	10.5%	CCCT, LDCT, UST, MT, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 10.5%
I 4202.22.90		--Other		10.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 10.5%
	10	----Of sheeting of plastics.....	DZN		
	20	----Of textile materials.....	DZN		
I 4202.29.00		--Other		10.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 10.5%
	10	----Handbags of plastic beads, bugles or spangles.....	NMB		
	90	----Other .....	DZN		
		<b>-Articles of a kind normally carried in the pocket or in the handbag:</b>			
I 4202.31.00		--With outer surface of leather, of composition leather or of patent leather		8.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 8.5%
	10	----Wallets and billfolds.....	DZN		
	20	----Cigar, cigarette or pipe cases; tobacco pouches.....	-		
	30	----Eyeglass or spectacle cases.....	-		
	40	----Coin purses .....	DZN		
	90	----Other .....	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4202.32</b>		<b>- -With outer surface of sheeting of plastics or of textile materials</b>			
I 4202.32.10		- - -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste		8%	CCCT, LDCT, UST, MT, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 8%
	10	---- -Wallets and billfolds .....	DZN		
		---- -Cigar, cigarette or pipe cases; tobacco pouches:			
	21	---- -Subject to customs duty based on excise duty .....	-		
	29	---- -Other .....	-		
	30	---- -Eyeglass or spectacle cases .....	-		
	40	---- -Coin purses .....	DZN		
	90	---- -Other .....	-		
I 4202.32.90		- - -Other		8%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 8%
	10	---- -Wallets and billfolds .....	DZN		
		---- -Cigar, cigarette or pipe cases; tobacco pouches:			
	21	---- -Subject to customs duty based on excise duty .....	-		
	29	---- -Other .....	-		
	30	---- -Eyeglass or spectacle cases .....	-		
	40	---- -Coin purses .....	DZN		
	50	---- -Compacts .....	-		
	90	---- -Other .....	-		
I 4202.39.00	00	- - -Other	-	9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 6% CRT: 9.5%
		<b>-Other:</b>			
<b>4202.91</b>		<b>- -With outer surface of leather, of composition leather or of patent leather</b>			
I 4202.91.10		- - -Fitted cases for church bells; Golfbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT: Free
	10	---- -Fitted cases for church bells .....	NMB		
	20	---- -Golf bags .....	NMB		
I 4202.91.20		- - -Tool bags, haversacks, knapsacks, packsacks and rucksacks		11%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 7% CRT: 11%
	10	---- -Tool bags .....	NMB		
	20	---- -Haversacks, knapsacks, packsacks and rucksacks .....	NMB		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4202.91.90	--	-Other		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 7%
	10	---- -Jewellery boxes.....	NMB		
	20	---- -Musical instrument cases.....	NMB		
	90	---- -Other.....	NMB		
<b>4202.92</b>		<b>--With outer surface of sheeting of plastics or of textile materials</b>			
4202.92.10	--	-Fitted cases for church bells; Golf bags		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
		---- -Fitted cases for church bells:			
	11	---- -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste.....	NMB		
	19	---- -Other.....	NMB		
		---- -Golf bags:			
	21	---- -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste.....	NMB		
	29	---- -Other.....	NMB		
4202.92.20	--	-Tool bags, haversacks, knapsacks, packsacks and rucksacks		10%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free GPT: 7%
		---- -Tool bags:			
	11	---- -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste.....	NMB		
	19	---- -Other.....	NMB		
		---- -Haversack, knapsacks, packsacks and rucksacks:			
	21	---- -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste.....	NMB		
	29	---- -Other.....	NMB		
4202.92.90	--	-Other		7%	CCCT, LDCT, UST, MT, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 7%
		---- -With outer surface of textile materials, containing less than 85% by weight of silk or silk waste:			
	11	---- -Jewellery boxes.....	NMB		
	12	---- -Musical instrument cases.....	NMB		
	19	---- -Other.....	NMB		
	90	---- -Other.....	NMB		
<b>4202.99</b>		<b>--Other</b>			
4202.99.10 00	--	-Fitted cases for church bells	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4202.99.90 00	--	-Other	NMB	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 7%
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
I 4203.10.00		<b>-Articles of apparel</b>		13%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free AUT: 6.5% NZT: 6.5% GPT: 8% CRT: 13%
		-----Overcoats and car-coats:			
11		-----Men's or boys'.....	NMB		
12		-----Women's or girls'.....	NMB		
		-----Anoraks:			
21		-----Men's or boys'.....	NMB		
22		-----Women's or girls'.....	NMB		
		-----Wind-cheaters, wind-jackets and similar articles:			
31		-----Men's or boys'.....	NMB		
32		-----Women's or girls'.....	NMB		
		-----Suits and ensembles:			
41		-----Men's or boys'.....	NMB		
42		-----Women's or girls'.....	NMB		
		-----Jackets and blazers:			
51		-----Men's or boys'.....	NMB		
52		-----Women's or girls'.....	NMB		
		-----Trousers, bib or brace overalls, and breeches:			
61		-----Men's or boys'.....	NMB		
62		-----Women's or girls'.....	NMB		
70		-----Skirts.....	NMB		
		-----Other:			
91		-----Industrial aprons.....	NMB		
92		-----Other safety or protective clothing.....	-		
99		-----Other.....	NMB		
		<b>-Gloves, mittens and mitts:</b>			
<b>4203.21</b>		<b>--Specially designed for use in sports</b>			
I 4203.21.10 00	--	-Gloves for cricket	NMB	7%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free CRT: 7%

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4203.21.90	--	-Other		15.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT: Free AUT: 8.5% NZT: 8.5% GPT: 10% CRT: 15.5% PT: 13%
	10	----Golf.....	NMB		
	20	----Baseball.....	NMB		
	30	----Hockey.....	NMB		
	90	----Other.....	NMB		
<b>4203.29</b>	--	<b>-Other</b>			
4203.29.10	--	-Gloves of kid		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 7%
	10	----Men's or boys'.....	PAR		
	20	----Women's or girls'.....	PAR		
4203.29.90	--	-Other		15.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT: Free AUT: 8.5% NZT: 8.5% GPT: 10% CRT: 15.5% PT: 10%
	10	----Work or special purpose.....	PAR		
		----Other:			
	91	----Men's or boys'.....	PAR		
	92	----Women's or girls'.....	PAR		
<b>4203.30.00</b>	00	<b>-Belts and bandoliers</b>	-	9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 6% CRT: 9.5%
<b>4203.40.00</b>	00	<b>-Other clothing accessories</b>	-	8%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free GPT: 5% CRT: 8%
<b>4205.00.00</b>		<b>Other articles of leather or of composition leather.</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT: Free
	10	----Leather welting for footwear.....	-		
	20	----Belts for occupational use, for example, for electricians.....	-		
	90	----Other.....	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4206.00		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
I	4206.00.10 00 --	-Catgut	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT: Free
I	4206.00.90 00 --	-Other	-	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT: Free CRT: 6.5%