

## CHAPTER 42

### ARTICLES OF LEATHER; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

#### NOTES:

1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 3006);
  - (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 4303 or 4304);
  - (c) Made up articles of netting (heading 5608);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, rigid-crops or articles of heading 6602;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 7117);
  - (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 9209);
  - (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 9606.
3. (A). In addition to the provisions of Note 2 above, heading 4202 does not cover:
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
  - (b) Articles of plaiting materials (heading 4602).

(B) Articles of Headings 4202 and 4203 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.
4. For the purpose of heading 4203, 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 waist straps, but excluding watch straps (heading 9113).

Heading No	HS Code	ITC(HS) Code	Description	Unit
		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	KGS
4202			<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 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</b> <i>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</i>	
		<b>4202 11</b>	<i>With outer surface of leather or of composition leather:</i>	
		4202 11 10	Travel goods (Trunks, suit-cases, sports bags and other similar items ) of leather	NOS
		4202 11 20	Toilet-bags and cases, of leather	NOS
		4202 11 30	Satchels	NOS
		4202 11 40	Brief-cases	NOS
		4202 11 50	Executive-cases	NOS
		4202 11 60	Vanity-cases	NOS
		4202 11 70	Attache-cases	NOS
		4202 11 90	Other	NOS
		<b>4202 12</b>	<i>With outer surface of plastic or of textile materials:</i>	
		4202 12 10	Toilet cases	NOS
		4202 12 20	Plastic moulded suit-cases	NOS
		4202 12 30	Plastic moulded brief-cases	NOS
		4202 12 40	Satchels	NOS
		4202 12 50	Other Travel goods	NOS
		4202 12 60	Brief-cases	NOS
		4202 12 70	Executive-cases other than plastic moulded	NOS
		4202 12 80	Vanity-cases	NOS
		4202 12 90	Other	NOS

Heading No	HS Code	ITC(HS) Code	Description	Unit
4202 19			<b>Other:</b>	
		4202 19 10	Travel goods (Trunks, suit-cases, sports bags, and other similar items ) of leather	NOS
		4202 19 20	Toilet-cases	NOS
		4202 19 30	Satchels	NOS
		4202 19 40	Brief-cases (other than plastic moulded)	NOS
		4202 19 50	Executive-cases	NOS
		4202 19 60	Vanity-cases	NOS
	4202 19 90	Other	NOS	
4202 21			<b>Hand-bags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather:</b>	
		4202 21 10	Hand-bags for ladies	NOS
		4202 21 20	Vanity-bags	NOS
		4202 21 90	Other	NOS
4202 22			<b>With outer surface of sheeting of plastics or of textile materials:</b>	
		4202 22 10	Hand-bags and shopping bags, of artificial plastic material	NOS
		4202 22 20	Hand-bags and shopping bags, of cotton	NOS
		4202 22 30	Hand-bags and shopping bags, of Jute	NOS
		4202 22 40	Vanity-bags	NOS
	4202 22 90	Other	NOS	
4202 29			<b>Other:</b>	
		4202 29 10	Hand bags of other materials excluding wicker-work or basket work	NOS
		4202 29 90	Other	NOS
4202 31			<b>Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather:</b>	
		4202 31 10	Jewellery box	NOS
		4202 31 20	Wallets and purses, of leather	NOS
		4202 31 90	Other	NOS
4202 32			<b>With outer surface of sheeting of plastics or of textile materials:</b>	
		4202 32 10	Jewellery box	NOS
		4202 32 90	Other	NOS
4202 39			<b>Other:</b>	
		4202 39 10	Jewellery box	NOS
		4202 39 90	Other	NOS
4202 91			<b>Other: With outer surface of leather or of composition leather:</b>	
		4202 91 00	With outer surface of leather or of composition	NOS

Heading No	HS Code	ITC(HS) Code	Description	Unit
		4202 92 00	leather With outer surface of sheeting of plastics or of textile materials	NOS
		4202 99 00	Other	NOS
<b>4203</b>			<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER</b>	
	<b>4203 10</b>		<i>Articles of apparel:</i>	
		4203 10 10	Jackets and jerseys	KGS
		4203 10 90	Other	KGS
	<b>4203 21</b>		<i>Gloves, mittens and mitts: Specially designed for use in sports:</i>	
		4203 21 10	Gloves	KGS
		4203 21 20	Mittens and mitts	KGS
	<b>4203 29</b>		<i>Other:</i>	
		4203 29 10	Gloves for use in industry	KGS
		4203 29 20	Other gloves	KGS
		4203 29 30	Mittens and mitts	KGS
		4203 30 00	Belts and bandoliers	KGS
	<b>4203 40</b>		<i>Other clothing accessories:</i>	
		4203 40 10	Aprons	KGS
		4203 40 20	Semi-chrome grain garments	KGS
		4203 40 90	Other	KGS
<b>4205</b>			<b>OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER</b>	
	<b>4205 00</b>		<i>Other articles of leather or of composition leather:</i>	
			<i>Straps other than for machinery or harness:</i>	
		4205 00 11	Welt	KGS
		4205 00 19	Other	KGS
		4205 00 20	Leather sofa cover	KGS
		4205 00 90	Other	KGS
<b>4206</b>			<b>ARTICLES OF GUT (OTHER THAN SILK- WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS</b>	
		4206 00 10	For rackets	KGS
		4206 00 90	Other	KGS