

## 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. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metalized leather.
2. 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, luminaires 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.
3. (A) In addition to the provisions of Note 2 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.
4. 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).

**Statistical Note.**

(NB This note does not form part of the *Customs Tariff* legislation.)

1. For the statistical purposes of classification Nos. 4202.32.10.21 and 4202.32.90.21, the description "subject to custom duty based on excise duty" means the items classified within these classification numbers contain an excisable good such as alcohol or tobacco, when being imported.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4201.00</b>		<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>			
4201.00.10	00	--English type saddles	-	5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
4201.00.90	--	-Other		7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	10	----Saddles for horses .....	-		
	80	----Saddlery and harness, including parts and accessories, excluding saddles.....	-		
	90	----Other .....	-		
<b>42.02</b>		<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>			
4202.11.00	00	-With outer surface of leather or of composition leather	NMB	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free AUT: 6.5% NZT: 6.5% GPT: 7%
4202.12		-With outer surface of plastics or of textile materials			
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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4202.12.90	00	-- -Other	NMB	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
<b>4202.19.00</b>	00	<b>-- -Other</b>	NMB	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
		<b>-Handbags, whether or not with shoulder strap, including those without handle:</b>			
<b>4202.21.00</b>	00	<b>-- -With outer surface of leather or of composition leather</b>	DZN	10%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
<b>4202.22</b>		<b>-- -With outer surface of sheeting of plastics or of textile materials</b>			
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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
4202.22.90		-- -Other		10.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
	10	-----Of sheeting of plastics .....	DZN		
	20	-----Of textile materials.....	DZN		
<b>4202.29.00</b>	00	<b>-- -Other</b>	NMB	10.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
		<b>-Articles of a kind normally carried in the pocket or in the handbag:</b>			
<b>4202.31.00</b>		<b>-- -With outer surface of leather or of composition leather</b>		8.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	----Wallets or billfolds .....	DZN		
	90	----Other .....	-		
<b>4202.32</b>		<b>- -With outer surface of sheeting of plastics or of textile materials</b>			
4202.32.10	--	With outer surface of textile materials, containing less than 85% by weight of silk or silk waste		8%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	10	----Wallets or billfolds .....	DZN		
		----Cigar, cigarette or pipe cases; Tobacco pouches:			
	21	----Subject to customs duty based on excise duty .....	-		
	29	----Other .....	-		
	90	----Other .....	-		
4202.32.90	--	Other		8%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	10	----Wallets or billfolds .....	DZN		
		----Cigar, cigarette or pipe cases; Tobacco pouches:			
	21	----Subject to customs duty based on excise duty .....	-		
	29	----Other .....	-		
	90	----Other .....	-		
<b>4202.39.00</b>	00	<b>-Other</b>	-	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 6%
		<b>-Other:</b>			
<b>4202.91</b>		<b>- -With outer surface of leather or of composition leather</b>			
4202.91.10	00	--Fitted cases for church bells; Golfbags	NMB	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4202.91.20	00	--Tool bags, haversacks, knapsacks, packsacks and rucksacks	NMB	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4202.91.90	00	-- -Other	NMB	7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>4202.92</b>		<b>--With outer surface of sheeting of plastics or of textile materials</b>			
4202.92.10	00	-- -Fitted cases for church bells; Golf bags	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4202.92.20		-- -Tool bags, haversacks, knapsacks, packsacks and rucksacks		10%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
	10	-----Tool bags.....	NMB		
	90	-----Other.....	NMB		
4202.92.90	00	-- -Other	NMB	7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>4202.99</b>		<b>--Other</b>			
4202.99.10	00	-- -Fitted cases for church bells	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4202.99.90	00	-- -Other	NMB	7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
<b>4203.10.00</b>		<b>-Articles of apparel</b>		13%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free AUT: 6.5% NZT: 6.5% GPT: 8%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
10	----	-Overcoats and car-coats .....	NMB		
	----	-Wind-cheaters, wind-jackets and similar articles:			
31	----	-Men's or boys' .....	NMB		
32	----	-Women's or girls' .....	NMB		
	----	-Jackets and blazers:			
51	----	-Men's or boys' .....	NMB		
52	----	-Women's or girls' .....	NMB		
90	----	-Other .....	NMB		
		<b>-Gloves, mittens and mitts:</b>			
<b>4203.21.00</b>		<b>--Specially designed for use in sports</b>		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- -Baseball .....	NMB		
	90	---- -Other .....	NMB		
<b>4203.29</b>		<b>--Other</b>			
4203.29.10	00	--Gloves of goat (including kid) and/or hair sheep	PAR	7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
4203.29.90		--Other		15.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free AUT: 8.5% NZT: 8.5% GPT: 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 6%
<b>4203.40.00</b>	00	<b>-Other clothing accessories</b>	-	8%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4205.00.00	00	Other articles of leather or of composition leather.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4206.00		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.00.10	00 --	Catgut	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4206.00.90	00 --	Other	-	6.5%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free