## Chapter 42 Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silkworm Gut)

### Chapter Notes

1. For the purpose 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 and 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, riding-crops or other 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 purposes 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 wrist straps, but excluding watch straps (heading 9113).

### Additional note

1. For the purposes of the subheadings of heading 4202, the term 'outer surface' is to refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

| Classification | Description |
| --- | --- |
| **4201** | **Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material** |
| **4201 00 00 10** | **- Riding saddles, of leather, hand-made** |
| **4201 00 00 90** | **- Other** |
| **4202** | **Trunks, suitcases, vanity cases, executive-cases, briefcases, 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** |
|  | **- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers** |
| **4202 11** | - - With outer surface of leather or of composition leather |
| **4202 11 10** | - - - Executive-cases, briefcases, school satchels and similar containers |
| **4202 11 10 10** | - - - - Hand-made |
| **4202 11 10 90** | - - - - Other |
| **4202 11 90** | - - - Other |
| **4202 11 90 10** | - - - - Hand-made |
| **4202 11 90 90** | - - - - Other |
| **4202 12** | - - With outer surface of plastics or of textile materials |
|  | - - - In the form of plastic sheeting |
| **4202 12 11** | - - - - Executive-cases, briefcases, school satchels and similar containers |
| **4202 12 19** | - - - - Other |
| **4202 12 50** | - - - Of moulded plastic material |
|  | - - - Of other materials, including vulcanised fibre |
| **4202 12 91** | - - - - Executive-cases, briefcases, school satchels and similar containers |
| **4202 12 91 10** | - - - - - Hand-made |
| **4202 12 91 90** | - - - - - Other |
| **4202 12 99** | - - - - Other |
| **4202 12 99 10** | - - - - - Hand-made |
| **4202 12 99 90** | - - - - - Other |
| **4202 19** | - - Other |
| **4202 19 10** | - - - Of aluminium |
| **4202 19 90** | - - - Of other materials |
| **4202 19 90 10** | - - - - Hand-made |
| **4202 19 90 90** | - - - - Other |
|  | **- Handbags, whether or not with shoulder strap, including those without handle** |
| **4202 21** | - - With outer surface of leather or of composition leather |
| **4202 21 00 10** | - - - Hand-made |
| **4202 21 00 90** | - - - Other |
| **4202 22** | - - With outer surface of sheeting of plastics or of textile materials |
| **4202 22 10** | - - - Of sheeting of plastics |
| **4202 22 90** | - - - Of textile materials |
| **4202 22 90 10** | - - - - Hand-made |
| **4202 22 90 90** | - - - - Other |
| **4202 29** | - - Other |
|  | **- Articles of a kind normally carried in the pocket or in the handbag** |
| **4202 31** | - - With outer surface of leather or of composition leather |
| **4202 31 00 10** | - - - Hand-made |
| **4202 31 00 90** | - - - Other |
| **4202 32** | - - With outer surface of sheeting of plastics or of textile materials |
| **4202 32 10** | - - - Of sheeting of plastics |
| **4202 32 90** | - - - Of textile materials |
| **4202 32 90 10** | - - - - Hand-made |
| **4202 32 90 90** | - - - - Other |
| **4202 39** | - - Other |
| **4202 39 00 10** | - - - Hand-made |
| **4202 39 00 90** | - - - Other |
|  | **- Other** |
| **4202 91** | - - With outer surface of leather or of composition leather |
| **4202 91 10** | - - - Travelling-bags, toilet bags, rucksacks and sports bags |
| **4202 91 10 10** | - - - - Hand-made |
| **4202 91 10 90** | - - - - Other |
| **4202 91 80** | - - - Other |
| **4202 91 80 10** | - - - - Hand-made |
| **4202 91 80 90** | - - - - Other |
| **4202 92** | - - With outer surface of sheeting of plastics or of textile materials |
|  | - - - Of sheeting of plastics |
| **4202 92 11** | - - - - Travelling-bags, toilet bags, rucksacks and sports bags |
| **4202 92 15** | - - - - Musical instrument cases |
| **4202 92 19** | - - - - Other |
|  | - - - Of textile materials |
| **4202 92 91** | - - - - Travelling-bags, toilet bags, rucksacks and sports bags |
| **4202 92 91 10** | - - - - - Hand-made |
| **4202 92 91 90** | - - - - - Other |
| **4202 92 98** | - - - - Other |
| **4202 92 98 10** | - - - - - Hand-made |
| **4202 92 98 90** | - - - - - Other |
| **4202 99** | - - Other |
| **4202 99 00 10** | - - - Musical instrument cases, hand-made |
| **4202 99 00 90** | - - - Other |
| **4203** | **Articles of apparel and clothing accessories, of leather or of composition leather** |
| **4203 10** | **- Articles of apparel** |
|  | **- Gloves, mittens and mitts** |
| **4203 21** | - - Specially designed for use in sports |
| **4203 29** | - - Other |
| **4203 29 10** | - - - Protective for all trades |
| **4203 29 90** | - - - Other |
| **4203 30** | **- Belts and bandoliers** |
| **4203 30 00 10** | - - Hand-made |
| **4203 30 00 90** | - - Other |
| **4203 40** | **- Other clothing accessories** |
| **4203 40 00 10** | - - Hand-made |
| **4203 40 00 90** | - - Other |
| **4205** | **Other articles of leather or of composition leather** |
|  | **- Of a kind used in machinery or mechanical appliances or for other technical uses** |
| **4205 00 11** | - - Conveyor or transmission belts or belting |
| **4205 00 19** | - - Other |
| **4205 00 90** | **- Other** |
| **4206** | **Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons** |