

## 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 (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 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).

| Tariff Item | Description of goods   | Units | Rate of duty |
|-------------|--|-------|--------------|
| (1)         | (2)  | (3)   | (4)          |
| 4201 00 00  | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE | kg.   | 12.5%        |

| Tariff Item | Description of goods  | Units | Rate of duty |
|-------------|---|-------|--------------|
| (1)         | (2)   | (3)   | (4)          |
|             | CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE),<br>OF ANY MATERIAL  |       |              |
| <b>4202</b> | TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES,<br>BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES,<br>BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT<br>CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS;<br>TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS,<br>TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS,<br>WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-<br>POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES,<br>JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND<br>SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION<br>LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS,<br>OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR<br>MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER |       |              |
|             | - <i>Trunks, suit-cases, vanity-cases, executive-cases,<br/>brief-cases, school satchels and similar containers:</i>  |       |              |
| 4202 11     | -- <i>With outer surface of leather, or of composition<br/>leather:</i>   |       |              |
| 4202 11 10  | --- Travel goods (trunks, suit-cases, sports bags<br>and other similar items) of leather  | u     | 12.5%        |
| 4202 11 20  | --- Toilet-bags and cases, of leather   | u     | 12.5%        |
| 4202 11 30  | --- Satchels  | u     | 12.5%        |
| 4202 11 40  | --- Brief-cases   | u     | 12.5%        |
| 4202 11 50  | --- Executive-cases   | u     | 12.5%        |
| 4202 11 60  | --- Vanity-cases  | u     | 12.5%        |
| 4202 11 70  | --- Attache-cases   | u     | 12.5%        |
| 4202 11 90  | --- Other   | u     | 12.5%        |
| 4202 12     | -- <i>With outer surface of plastic or of textile materials:</i>  |       |              |
| 4202 12 10  | --- Toilet-cases  | u     | 12.5%        |
| 4202 12 20  | --- Plastic moulded suit-cases  | u     | 12.5%        |
| 4202 12 30  | --- Plastic moulded brief-cases   | u     | 12.5%        |
| 4202 12 40  | --- Satchels  | u     | 12.5%        |
| 4202 12 50  | --- Other travel-goods  | u     | 12.5%        |
| 4202 12 60  | --- Brief-cases   | u     | 12.5%        |
| 4202 12 70  | --- Executive-cases other than plastic moulded  | u     | 12.5%        |
| 4202 12 80  | --- Vanity-cases  | u     | 12.5%        |
| 4202 12 90  | --- Other   | u     | 12.5%        |
| 4202 19     | -- <i>Other:</i>  |       |              |
| 4202 19 10  | --- Travel goods (trunks, suit-cases, sports bags,<br>and other similar items) of leather   | u     | 12.5%        |
| 4202 19 20  | --- Toilet-cases  | u     | 12.5%        |
| 4202 19 30  | --- Satchels  | u     | 12.5%        |

| Tariff Item | Description of goods  | Units | Rate of duty |
|-------------|---|-------|--------------|
| (1)         | (2)   | (3)   | (4)          |
| 4202 19 40  | --- Brief-cases (other than plastic moulded)  | u     | 12.5%        |
| 4202 19 50  | --- Executive-cases   | u     | 12.5%        |
| 4202 19 60  | --- Vanity-cases  | u     | 12.5%        |
| 4202 19 90  | --- Other   | u     | 12.5%        |
|             | - <i>Hand-bags, whether or not with shoulder strap, including those without handle:</i> |       |              |
| 4202 21     | -- <i>With outer surface of leather, or of composition leather:</i>                     |       |              |
| 4202 21 10  | --- Hand-bags for ladies  | u     | 12.5%        |
| 4202 21 20  | --- Vanity-bags   | u     | 12.5%        |
| 4202 21 90  | --- Other   | u     | 12.5%        |
| 4202 22     | -- With outer surface of sheeting of plastic or of textile materials:                   |       |              |
| 4202 22 10  | --- Hand-bags and shopping bags, of artificial plastic material                         | u     | 12.5%        |
| 4202 22 20  | --- Hand-bags and shopping bags, of cotton  | u     | 12.5%        |
| 4202 22 30  | --- Hand-bags and shopping bags, of Jute  | u     | 12.5%        |
| 4202 22 40  | --- Vanity-bags   | u     | 12.5%        |
| 4202 22 90  | --- Other   | u     | 12.5%        |
| 4202 29     | -- <i>Other:</i>  |       |              |
| 4202 29 10  | --- Hand-bags of other materials excluding wicker-work or basket work                   | u     | 12.5%        |
| 4202 29 90  | --- Other   | u     | 12.5%        |
|             | - <i>Articles of a kind normally carried in the pocket or in the hand-bag :</i>         |       |              |
| 4202 31     | -- <i>With outer surface of leather, or of composition leather:</i>                     |       |              |
| 4202 31 10  | --- Jewellery box   | u     | 12.5%        |
| 4202 31 20  | --- Wallets and purses, of leather  | u     | 12.5%        |
| 4202 31 90  | --- Other   | u     | 12.5%        |
| 4202 32     | -- With outer surface of sheeting of plastic or of textile materials:                   |       |              |
| 4202 32 10  | --- Jewellery box   | u     | 12.5%        |
| 4202 32 90  | --- Other   | u     | 12.5%        |
| 4202 39     | -- <i>Other :</i>   |       |              |
| 4202 39 10  | --- Jewellery box   | u     | 12.5%        |
| 4202 39 90  | --- Other   | u     | 12.5%        |
|             | - <i>Other :</i>  |       |              |
| 4202 91 00  | -- <i>With outer surface of leather, or of composition leather:</i>                     |       |              |
| 4202 92 00  | -- With outer surface of sheeting of plastics or of textile materials                   | u     | 12.5%        |
| 4202 99 00  | -- Other  | u     | 12.5%        |
| <b>4203</b> | <b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER</b>                         |       |              |

| Tariff Item | Description of goods   | Units | Rate of duty |
|-------------|--|-------|--------------|
| (1)         | (2)  | (3)   | (4)          |
|             | OR OF COMPOSITION LEATHER  |       |              |
| 4203 10     | - <i>Articles of apparel:</i>  |       |              |
| 4203 10 10  | --- Jackets and jerseys  | kg.   | 12.5%        |
| 4203 10 90  | --- Other  | kg.   | 12.5%        |
|             | - <i>Gloves, mittens and mitts:</i>  |       |              |
| 4203 21     | -- <i>Specially designed for use in sports:</i>  |       |              |
| 4203 21 10  | --- Gloves   | kg.   | 12.5%        |
| 4203 21 20  | --- Mittens and mitts  | kg.   | 12.5%        |
| 4203 29     | -- <i>Other:</i>   |       |              |
| 4203 29 10  | --- Gloves for use in industry   | kg.   | 12.5%        |
| 4203 29 20  | --- Other gloves   | kg.   | 12.5%        |
| 4203 29 30  | --- Mittens and mitts  | kg.   | 12.5%        |
| 4203 30 00  | - Belts and bandoliers   | kg.   | 12.5%        |
| 4203 40     | - <i>Other clothing accessories:</i>   |       |              |
| 4203 40 10  | --- Aprons   | kg.   | 12.5%        |
| 4203 40 20  | --- Semi-chrome grain garments   | kg.   | 12.5%        |
| 4203 40 90  | --- Other  | kg.   | 12.5%        |
| <b>4205</b> | OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER  |       |              |
| 4205 00     | - <i>Other articles of leather or of composition leather</i>                                   |       |              |
|             | :  |       |              |
|             | --- <i>Straps other than for machinery or harness :</i>  |       |              |
| 4205 00 11  | ---- Welt  | kg.   | 12.5%        |
| 4205 00 19  | ---- Other   | kg.   | 12.5%        |
| 4205 00 20  | --- Leather sofa cover   | kg.   | 12.5%        |
| 4205 00 90  | --- Other  | kg.   | 12.5%        |
| <b>4206</b> | ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF<br>GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS |       |              |
| 4206 00 10  | --- For rackets  | kg.   | 12.5%        |
| 4206 00 90  | --- Other  | kg.   | 12.5%        |

## CHAPTER 43

*Furskins and artificial fur; manufactures thereof*

## NOTES

1. Throughout this Schedule reference to “furskins”, other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

- (a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
- (b) raw hides or skins, with the hair or wool on, of Chapter 41 [*See Note 1(c) to that Chapter*];
- (c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65; or
- (f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.

5. Throughout this Schedule, the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

| Tariff Item | Description of goods  | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1)         | (2)   | (3)  | (4)          |
| <b>4301</b> | RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 4101, 4102 OR 4103        |      |              |
| 4301 10 00  | - Of mink, whole, with or without head, tail or paws  | u    | 12.5%        |
| 4301 30 00  | - Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | u    | 12.5%        |
| 4301 60 00  | - Of fox, whole, with or without head, tail or paws   | u    | 12.5%        |

| Tariff Item | Description of goods   | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1)         | (2)  | (3)  | (4)          |
| 4301 80 00  | - Other furskins, whole, with or without head, tail or paws  | u    | 12.5%        |
| 4301 90 00  | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use  | kg.  | 12.5%        |
| <b>4302</b> | TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303 |      |              |
|             | - <i>Whole skins, with or without head, tail or paws, not assembled:</i>   |      |              |
| 4302 11 00  | -- Of mink   | u    | 12.5%        |
| 4302 19 00  | -- <i>Other:</i>   |      |              |
| 4302 19 10  | --- Calf skins, with hair on, tanned or dressed  | u    | 12.5%        |
| 4302 19 20  | --- Hides or skins of other bovine and equine animals with hair on, tanned or dressed  | u    | 12.5%        |
| 4302 19 30  | --- Goat (Common) and kid skins with hair on, tanned or dressed  | u    | 12.5%        |
| 4302 19 40  | --- Tiger-cat skins  | u    | 12.5%        |
| 4302 19 90  | --- Hides and skins of other animals with hair on, tanned or dressed   | u    | 12.5%        |
| 4302 20 00  | - Heads, tails, paws and other pieces or cuttings, not assembled   | kg.  | 12.5%        |
| 4302 30 00  | - Whole skins and pieces or cuttings thereof, assembled  | kg.  | 12.5%        |
| <b>4303</b> | ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN  |      |              |
| 4303 10     | - <i>Articles of apparel and clothing accessories:</i>   |      |              |
| 4303 10 10  | --- Of wild animals covered under the Wild Life (Protection) Act, 1972   | kg.  | 12.5%        |
| 4303 10 20  | --- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10   | kg.  | 12.5%        |
| 4303 10 90  | --- Other  | kg.  | 12.5%        |
| 4303 90     | - <i>Other:</i>  |      |              |
| 4303 90 10  | --- Of wild animals covered under the Wild Life (Protection) Act, 1972   | kg.  | 12.5%        |
| 4303 90 20  | --- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10   | kg.  | 12.5%        |
| 4303 90 90  | --- Other  | kg.  | 12.5%        |
| <b>4304</b> | ARTIFICIAL FUR AND ARTICLES THEREOF  |      |              |
| 4304 00     | - <i>Artificial fur and articles thereof:</i>  |      |              |

| <b>Tariff Item</b> | <b>Description of goods</b>   | <b>Unit</b> | <b>Rate of duty</b> |
|--------------------|---|-------------|---------------------|
| <b>(1)</b>         | <b>(2)</b>  | <b>(3)</b>  | <b>(4)</b>          |
| 4304 00 11         | --- <i>Artificial fur:</i><br>---- Artificial fur as trimmings and<br>embellishments for garments, made ups,<br>knitwear, plastic and leather goods | kg.         | 12.5%               |
| 4304 00 19         | ---- Other  | kg.         | 12.5%               |
| 4304 00 20         | --- Articles of artificial fur  | kg.         | 12.5%               |