

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

- 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
- 4202 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
- 4203 Articles of apparel and clothing accessories, of leather or of composition leather
- 4204 No heading
- 4205 Other articles of leather or of composition leather
- 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
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Notes.

- ★ 1.- For the purposes of this Chapter, "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 (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 (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, riding-crops or other articles of 6602.00.00;
 - (g) Cuff-links, bracelets or other imitation jewellery (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 (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 9606.
- ★ Chapter 42 Notes 1 to 3 which applied prior to 1/1/12 have been relettered as 2 to 4, respectively.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 8
Chapter 42/2**

- ★ 3.- (A) In addition to the provisions of Note 2 above, 4202 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (3923);
 - (b) Articles of plaiting materials (4602).
- (B) Articles of 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 4203, "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 (9113).