

**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 metallised 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, 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 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 purposes 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).

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HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material	unit/set	20	30	0	20	0	0		0		0	0	0	0	0	0	0	0	0	0	10
42.02	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																					

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	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:																					
4202.11	- - With outer surface of leather or of composition leather:																					
4202.11.10	- - - Suit-cases or brief-case with maximum dimensions of 56cm x 45cm x 25cm	unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
4202.11.90	- - - Other	unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
4202.12	- - With outer surface of plastics or of textile materials:																					
	- - - School satchels:																					
4202.12.11	- - - - With outer surface of vulcanised fibre	unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
4202.12.19	- - - - Other	unit	25	37.5	0	5	2	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
	- - - Other:																0	0	0			
4202.12.91	- - - - With outer surface of vulcanised fibre	unit	25	37.5	0	5	2	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
4202.12.99	- - - - Other	unit	25	37.5	0	5	2	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
4202.19	- - Other:																					
4202.19.20	- - - With outer surface of paperboard	unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
4202.19.90	- - - Other	unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
	- Handbags, whether or not with shoulder strap, including those without handle:																					
4202.21.00	- - With outer surface of leather or of composition leather	unit	25	37.5	0	25	0	0		0		0	0	0	0	30	0	0	0	0	0	10
4202.22	- - With outer surface of sheeting of plastics or of textile materials:																					

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4202.22.10	--- With outer surface of sheeting of plastics	unit	25	37.5	0	25	2	0	ID	0		0	0	0	0	30	0	0	0	0	0	10
4202.22.20	- - - With outer surface of textile materials	unit	25	37.5	0	25	2	0	ID	0		0	0	0	0	30	0	0	0	0	0	10
4202.29.00	-- Other	unit	25	37.5	0	25	0	0		0		0	0	0	0	30	0	0	0	0	0	10
	- Articles of a kind normally carried in the pocket or in the handbag:																					
4202.31.00	-- With outer surface of leather or of composition leather	kg/unit	25	37.5	0	5	0	0	KH	0	PH	0	0	0	0	0	0	0	0	0	0	10
4202.32.00	- - With outer surface of sheeting of plastics or of textile materials	kg/unit	25	37.5	0	5	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
4002.39.00	-- Other	kg/unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other																					
4202.91	- - With outer surface of leather or of composition leather																					
	--- Sports bags:																					
4202.91.11	---- Bowling bags	kg/unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4202.91.19	---- Other	kg/unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4202.91.90	--- Other	kg/unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4202.92	- - With outer surface of sheeting plastics or of textile materials:																					
4202.92.10	- - - Toiletry bags, of sheeting of plastics	kg/unit	25	37.5	0	5	0	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
4202.92.20	--- Bowling bags	kg/unit	25	37.5	0	5	2	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
4202.92.90	--- Other	kg/unit	25	37.5	0	5	2	0	KH, ID	0		0	0	0	0	0	0	0	0	0	0	10
4202.99	-- Other:																					
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	kg/unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10

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4202.99.90	--- Other																					
4202.99.90.10	---- Of copper or niken	kg/unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
4202.99.90.90	---- Other	kg/unit	25	37.5	0	5	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	10
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather</b>																					
4203.10.00	- Articles of apparel	kg/unit	25	37.5	0	25	27	0		0		0	0	0	0	5	0	0	0	0	0	10
	- Gloves, mittens and mitts:																					
4203.21.00	- - Specially designed for use in sports																					
4203.21.10	- - - Baseball and softball gloves	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4203.21.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4203.29	- - Other:																					
4203.29.10	- - - Protective work gloves	kg/unit	25	37.5	0	25	2	0		0		0	0	0	0	5	0	0	0	0	0	10
4203.29.90	- - - Other	kg/unit	25	37.5	0	25	2	0		0		0	0	0	0	5	0	0	0	0	0	10
4203.30.00	- Belts and bandoliers	kg/unit	25	37.5	0	25	2	0	BN, KH	0		0	0	0	0	5	0	0	0	0	0	10
4203.40.00	- Other clothing accessories	kg/unit	25	37.5	0	25	0	0	KH	0		0	0	0	0	*	0	0	0	0	0	10
<b>42.05</b>	<b>Other articles of leather or of composition leather</b>																					
4205.00.10	- Boot laces; mats	kg/unit	20	30	0	20	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4205.00.20	- Industrial safety belts and harnesses	kg/unit	20	30	0	20	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4205.00.30	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg/unit	20	30	0	20	0	0		0		0	0	0	0	0	0	0	0	0	0	10



