

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. 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);
 - (i) 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.
2. (A) In addition to the provisions of Note 1 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.
3. 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).

Explanatory remarks to Chapter 42

The importation of articles made of hides, skins and leather of religiously banned animals as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

Section VIII – Chapter 42

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	45	Kg	
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.			
	– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202 11 00	-- With outer surface of leather, of composition leather or of patent leather	90	U	
4202 12 00	-- With outer surface of plastics or of textile materials	90	U	
4202 19 00	-- Other	90	U	
	– Handbags, whether or not with shoulder strap, including those without handle:			
4202 21 00	-- With outer surface of leather, of composition leather or of patent leather	90	U	
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	90	U	
4202 29 00	-- Other	90	U	
	– Articles of a kind normally carried in the pocket or in the handbag:			
4202 31 00	-- With outer surface of leather, of composition leather or of patent leather	90	Kg	
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	90	Kg	
4202 39 00	-- Other	90	Kg	
	– Other:			
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	90	Kg	
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	90	Kg	
4202 99 00	-- Other	90	Kg	
4203	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203 10 00	– Articles of apparel	90	Kg	
	– Gloves, mittens and mitts:			
4203 21 00	-- Specially designed for use in sports	30	Kg	
4203 29 00	-- Other	65	Kg	
4203 30 00	– Belts and bandoliers	65	Kg	
4203 40 00	– Other clothing accessories	65	Kg	
4204				
4205 00 00	Other articles of leather or of composition leather.		Kg	
4205 00 10	--- Tefillin (the phylacteries worn by the Jewish citizens) and Mezuzah	4		
4205 00 90	--- Other	90		
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206 10	--- Catgut	10	Kg	
4206 90	--- Other	40	Kg	

