## 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, luminaires and lighting fittings);

(I) 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).

HS Hdg	HS Code	Description	Unit	ICL/SL	Preferential Duty										Gen	VAT	PAL		Cess		Surcharge on Customs		s c
			•	SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	Duty		L
42.01		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		25% or Rs.300/= per kg			2.5%	

HS Hdg	HS Code		Description		ICL/SL											Gen	VAT	PAL		Cess		Surcharge on Customs	SSCL	s c
	113 Code	,	Description		SI	АР	AD	BN	GT	IN	PK SA		SF	SD	SG	Duty	VAI	Gen	SG	GEN SG		Duty	JJCL	L
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.																					
		-	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	u		Rs.360 per Kg				Free	Free		7.5%	5%		Rs.400 per Kg	18%	Ex		Rs.1000/= per kg			2.5%	
	4202.12		With outer surface of plastics or of textile materials	u		Rs.190 per Kg				Free	Free		7.5%	5%		Rs.200 per Kg	18%	Ex		Rs.500/= per kg			2.5%	
	4202.19		Other	u		Rs. 143 per Kg				Free	Free		7.5%	5%		Rs.150 per Kg	18%	Ex		Rs.350/= per kg			2.5%	
		-	Handbags, whether or not with shoulder strap, including those without handle :																					
	4202.21		With outer surface of leather or of composition leather	u		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.700/= per kg			2.5%	
	4202.22		With outer surface of sheeting of plastics or of textile materials	u		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.700/= per kg			2.5%	
	4202.29		Other	u		19.00%				Free	Free		7.5%	5%		20%	18%	10%		Rs.150/= per kg			2.5%	
		-	Articles of a kind normally carried in the pocket or in the handbag :																					
	4202.31		With outer surface of leather or of composition leather	kg		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.500/= per kg			2.5%	
	4202.32		With outer surface of sheeting of plastics or of textile materials	kg		Rs. 270 per Kg				Free	Free		7.5%	5%		Rs.300 per Kg	18%	Ex		Rs.700/= per kg			2.5%	
	4202.39		Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	Ex		Rs.350/= per kg			2.5%	
		-	Other :																					$\bot$
	4202.91		With outer surface of leather or of composition leather	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	

HS Code		Description	Unit	ICL/SL	Preferential Duty										Gen	VAT	PAL		Cess		Surcharge on Customs	SSCL	s c
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4202.92		With outer surface of sheeting of plastics or of textile materials	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	
4202.99		Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.200/= per kg			2.5%	
		Articles of apparel and clothing accessories, of leather or of composition leather (+).																					
4203.10	-	Articles of apparel	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
4203.21	-	Gloves, mittens and mitts : Specially designed for use in sports	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%	6%	Rs.300/=	Rs.160/=		2.5%	
4203.29		Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/=			2.5%	
4203.30	-	Belts and bandoliers	kg						Free	Free		7.5%	5%		Rs.250 per Ka	18%	Ex		Rs.500/=			2.5%	
4203.40	-	Other clothing accessories	kg						Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	
		Other articles of leather or of composition leather.																					
4205.00.10		Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	kg						Free	Free		6%	4.5%		20%	18%	10%	6%				2.5%	
4205.00.90		Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg			2.5%	$\Box$
			kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	4202.92 4202.99 4203.10 4203.21 4203.29 4203.30 4203.40 4203.40 4203.40	4202.92     4202.99     4203.10  -    4203.21     4203.23     4203.40  -    4203.40  -    4203.40  -    4203.40  -    4203.40  -    4203.40  -    4203.40  -    4203.40  -    4203.40  -	4202.92     With outer surface of sheeting of plastics or of textile materials      4202.99     Other      4203.10    -    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      4203.20    -    Other      4203.21     Specially designed for use in sports      4203.29     Other      4203.00    -    Belts and bandoliers      4203.01     Other clothing accessories      4203.02     Other articles of leather or of composition leather.      4203.40    -    Other articles of leather or of composition leather.      4203.40    -    Other articles of leather or of composition leather.      4203.010     Articles of leather or of composition leather.      4205.00.10     Articles of leather or of composition leather.      4205.00.90     Other      4205.00.90     Other	4202.92     With outer surface of sheeting of plastics or of textile materials    kg      4202.99     Other    kg      4202.99     Other    kg      4203.10     Articles of apparel and clothing accessories, of leather or of composition leather (+).       4203.10    - 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   Belts and bandoliers    kg      4203.40    -    Other clothing accessories    kg      4205.00.10     Articles of leather or of composition leather.       4205.00.10     Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders    kg	AppSLApp4202.92With outer surface of sheeting of plastics or of textile materialskg18.0%4202.99Otherkg18.0%4202.99Otherkg18.0%4203.10-Articles of apparel and clothing accessories, of leather or of composition leather (+)4203.10-Articles of apparelkg18.0%4203.21Specially designed for use in sportskg18.0%4203.29Otherkg18.0%4203.30-Belts and bandolierskg18.0%4203.40-Other clothing accessorieskg4203.40-Other articles of leather or of composition leather4205.00.10Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses4205.00.90Otherkg18.0%4205.00.90Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladderskg18.0%	Image: constraint of the section of	APADBN4202.92With outer surface of sheeting of plastics or of textile materialskg18.0%4202.99Otherkg18.0%4202.99Otherkg18.0%4203.10-Articles of apparel and clothing accessories, of leather or of composition leather (+). </td <td>HS Code    Description    Unit    ICL/32 SI    AP    AD    BN    GT      4202.92     With outer surface of sheeting of plastics or of textile materials    kg    18.0%   </td> <td>HS CodeDescriptionUnit<math>\frac{12CL/3}{S1}</math><math>\frac{1}{AP}</math>ADBNGTIN4202.92With outer surface of sheeting of plastics or of textile materialskg18.0%</td> <td>HS CodeDescriptionUnit<math>\frac{12}{S1}</math><math>AP</math><math>AD</math><math>BN</math><math>GT</math><math>IN</math><math>PK</math>4202.92With outer surface of sheeting of plastics or of textile materialskg18.0%III</td> <td>HS CodeDescriptionUnit<math>H_{cl}/sl</math><math>AP</math><math>AD</math><math>BN</math><math>GT</math><math>IN</math><math>PK</math><math>SA</math>4202.92With outer surface of sheeting of plastics or of textile materialskg18.0%18.0%11FreeFree14202.99Otherkg18.0%<!--</td--><td>HS CodeDescriptionUnit<math>\frac{RLT_3T}{SI}</math><math>R O BN</math>GTINPKSASF4202.92With outer surface of sheeting of plasticskg18.0%II&lt;</td><td>HS Code      Description      Unit      R1/3 S1      AP      AD      BN      GT      IN      PK      SA      SF      SD        4202.92       With outer surface of sheeting of plastics or of textile materials      kg      18.0%      1      SA      Free      Free      IF      SA      SF      SD        4202.99       Other      best of textile materials      kg      18.0%      I      I      IF      Free      Free      I      S7.5%      S%        4202.99       Other      of textile of apparel and clothing accessories, of leather or of composition leather (+).      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     Other      Kg      -      1.0%      1.0      Free      Free      Free      5%      5%      1.0      1.0%      1.0%        4203.10      Articles of apparel and clothing accessories, of leather or of composition leather (+).      -</td><td>HS Code      Description      Unit      Cols of appare      AP      AD      BN      GT      IN      PK      SA      SI      SI</td><td>HS Code    Description    Unit    Arrow Stription    Province    Province</td><td>HS Code      Description      Unit      Perform      Perform</td><td>HS Code      Description      Integration      &lt;</td><td>HS Code      Description      Not      Not     Not     &lt;</td></td<>	HS Code      Description      Unit      Rd yat Si      Part (M)	HS Code      Description      Unit      Net 7 L Sin      AP      AD      BN      GT      IN      PK      SA      SF      SD      SG      Puth      VIT        4202.92       With outer surface of sheeting of plastics      kg      18.0%      -      -      Free      Free      Free      Free      7.5%      5%      2.0      18.0%      18.0%      - 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