

**CHAPTER 42****Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)****NOTES :**

1. 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 (heading 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);
    - (i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
    - (j) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
    - (k) 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.
  
  2. (A) In addition to the provisions of Note 1 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.
  
  3. 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).
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		42010000	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.
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	
			- <i>Trunk\ s, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers</i>	
	420211		-- With outer surface of leather, of composition leather or of patent leather :	
		42021110	--- Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u
		42021120	--- Toilet-bags and cases, of leather	u
		42021130	--- Satchels	u
		42021140	--- Brief-cases	u
		42021150	--- Executive-cases	u

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		42021160	--- Vanity-cases	u
		42021170	--- Attaché-cases	u
		42021190	--- Other	u
420212		--	With outer surface of plastic or of textile materials :	
		42021210	--- Toilet-cases	u
		42021220	--- Plastic moulded suit-cases	u
		42021230	--- Plastic moulded brief-cases	u
		42021240	--- Satchels	u
		42021250	--- Other travel-goods	u
		42021260	--- Brief-cases	u
		42021270	--- Executive-cases other than plastic moulded	u
		42021280	--- Vanity-cases	u
		42021290	--- Other	u
420219		--	Other :	
		42021910	--- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u
		42021920	--- Toilet-cases	u
		42021930	--- Satchels	u
		42021940	--- Brief-cases (other than plastic moulded)	u
		42021950	--- Executive-cases	u
		42021960	--- Vanity-cases	u
		42021990	--- Other	u
			- <b>Hand-bags, whether or not with shoulder strap, including those without handle :</b>	
420221		--	With outer surface of leather, of composition leather or of patent leather :	
		42022110	--- Hand-bags for ladies	u

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		42022120	--- Vanity-bags	u
		42022190	--- Other	u
420222		--	With outer surface of plastic sheeting or of textile materials :	
		42022210	--- Hand-bags and shopping bags, of artificial plastic material	u
		42022220	--- Hand-bags and shopping bags, of cotton	u
		42022230	--- Hand-bags and shopping bags, of Jute	u
		42022240	--- Vanity-bags	u
		42022290	--- Other	u
420229		--	Other :	
		42022910	--- Hand bags of other materials excluding wicker-work or basket work	u
		42022990	--- Other	u
			- <i>Articles of a kind normally carried in the pocket or in the handbag :</i>	
420231		--	With outer surface of leather, of composition leather or of patent leather :	
		42023110	--- Jewellery box	u
		42023120	--- Wallets and purses, of leather	u
		42023190	--- Other	u
420232		--	With outer surface of plastic sheeting or of textile materials:	
		42023210	--- Jewellery box	u
		42023290	--- Other	u
420239		--	Other :	
		42023910	--- Jewellery box	u
		42023990	--- Other	u

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <b>Other :</b>	
		42029100	-- With outer surface of leather, of composition leather or of patent leather	u
		42029200	-- With outer surface of plastic sheeting or of textile materials	u
		42029900	-- Other	u
4203			ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER	
	420310		- Articles of apparel:	
		42031010	--- Jackets and jerseys	kg.
		42031090	--- Other	kg.
			- <b>Gloves, mittens and mitts:</b>	
	420321		-- Specially designed for use in sports:	
		42032110	--- Gloves	kg.
		42032120	--- Mittens and mitts	kg.
	420329		-- Other :	
		42032910	--- Gloves for use in industry	kg.
		42032920	--- Other gloves	kg.
		42032930	--- Mittens and mitts	kg.
		42033000	- Belts and bandoliers	kg.
	420340		- Other clothing accessories :	
		42034010	--- Aprons	kg.
		42034020	--- Semi-chrome grain garments	kg.
		42034090	--- Other	kg.
4205			OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	
	420500		- Other articles of leather or of composition leather :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Straps other than for machinery or harness :</i>	
		42050011	--- Welt	kg.
		42050019	--- Other	kg.
		42050020	--- Leather sofa cover	kg.
		42050090	--- Other	kg.
4206			ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	
		42060010	--- For rackets	kg.
		42060090	--- Other	kg.