

Central Excise Tariff Act, 1985

Chapter 42 - Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silkworm Gut)

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);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 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 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).

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
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		
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	--	With outer surface of leather, of composition leather or of patent leather:		
4202 11 10	---	Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	16%

4202 11 20	---	Toilet-bags and cases, of leather	u	16%
4202 11 30	---	Satchels	u	16%
4202 11 40	---	Brief-cases	u	16%
4202 11 50	---	Executive-cases	u	16%
4202 11 60	---	Vanity-cases	u	16%
4202 11 70	---	Attache-cases	u	16%
4202 11 90	---	Other	u	16%
4202 12	--	With outer surface of plastic or of textile materials:		
4202 12 10	---	Toilet-cases	u	16%
4202 12 20	---	Plastic moulded suit-cases	u	16%
4202 12 30	---	Plastic moulded brief-cases	u	16%
4202 12 40	---	Satchels	u	16%
4202 12 50	---	Other travel-goods	u	16%

4202 12 60	---	Brief-cases	u	16%
4202 12 70	---	Executive-cases other than plastic moulded	u	16%
4202 12 80	---	Vanity-cases	u	16%
4202 12 90	---	Other	u	16%
4202 19	--	Other:		
4202 19 10	---	Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	16%
4202 19 20	---	Toilet-cases	u	16%
4202 19 30	---	Satchels	u	16%
4202 19 40	---	Brief-cases (other than plastic moulded)	u	16%
4202 19 50	---	Executive-cases	u	16%
4202 19 60	---	Vanity-cases	u	16%
4202 19 90	---	Other	u	16%
	-	Hand-bags, whether or not with shoulder strap, including those without handle:		

4202 21	---	With outer surface of leather, of composition leather or of patent leather:		
4202 21 10	---	Hand-bags for ladies	u	16%
4202 21 20	---	Vanity-bags	u	16%
4202 21 90		Other	u	16%
4202 22	--	With outer surface of plastic sheeting or of textile materials:		
4202 22 10	---	Hand-bags and shopping bags, of artificial plastic material	u	16%
4202 22 20	---	Hand-bags and shopping bags, of cotton	u	16%
4202 22 30	---	Hand-bags and shopping bags, of Jute	u	16%
4202 22 40	---	Vanity-bags	u	16%
4202 22 90	---	Other	u	16%
4202 29	--	Other:		
4202 29 10	---	Hand-bags of other materials excluding wicker-work or basket work	u	16%
4202 29 90	---	Other	u	16%

	-	Articles of a kind normally carried in the pocket or in the hand-bag :		
4202 31	--	With outer surface of leather, of composition leather or of patent leather:		
4202 31 10	---	Jewellery box	u	16%
4202 31 20	---	Wallets and purses, of leather	u	16%
4202 31 90	---	Other	u	16%
4202 32	--	With outer surface of plastic sheeting or of textile materials:		
4202 32 10	---	Jewellery box	u	16%
4202 32 90	---	Other	u	16%
4202 39	--	Other :		
4202 39 10	---	Jewellery box	u	16%
4202 39 90	---	Other	u	16%
	-	Other :		
4202 91 00	--	With outer surface of leather, of composition leather or of patent leather	u	16%

4202 92 00	--	With outer surface of plastic sheeting or of textile materials	u	16%
4202 99 00	--	Other	u	16%
4203		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER		
4203 10	-	Articles of apparel:		
4203 10 10	---	Jackets and jerseys	kg.	16%
4203 10 90	---	Other	kg.	16%
	-	Gloves, mittens and mitts:		
4203 21	--	Specially designed for use in sports:		
4203 21 10	---	Gloves	kg.	16%
4203 21 20	---	Mittens and mitts	kg.	16%
4203 29	--	Other:		
4203 29 10	---	Gloves for use in industry	kg.	16%
4203 29 20	---	Other gloves	kg.	16%

4203 29 30	---	Mittens and mitts	kg.	16%
4203 30 00	-	Belts and bandoliers	kg.	16%
4203 40	-	Other clothing accessories:		
4203 40 10	---	Aprons	kg.	16%
4203 40 20	---	Semi-chrome grain garments	kg.	16%
4203 40 90	---	Other	kg.	16%
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4205		OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER		
4205 00	-	Other articles of leather or of composition leather :		
	---	Straps other than for machinery or harness :		
4205 00 11	----	Welt	kg.	16%
4205 00 19	----	Other	kg.	16%
4205 00 20	---	Leather sofa cover	kg.	16%

4205 00 90	---	Other	kg.	16%
[4206		ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS		
4206 00 10	---	For rackets	kg.	16%
4206 00 90	---	Other	kg.	16%]

1. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, prior to omission it read,
