

**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, furniture, luminaires 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).

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

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
42.02		<b>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.</b>																							
		- 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 :																							
	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%	
	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%	

HS Hdg	HS Code	Description	Unit	ICL/SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather (+).</b>																							
	4203.10	- Articles of apparel	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg					2.5%	
		- Gloves, mittens and mitts :																							
	4203.21	-- Specially designed for use in sports	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%	6%	Rs.300/= per kg	Rs.160/= per kg				2.5%	
	4203.29	-- Other	kg		18.0%				Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg					2.5%	
	4203.30	- Belts and bandoliers	kg						Free	Free		7.5%	5%		Rs.250 per Kg	18%	Ex		Rs.500/= per kg					2.5%	
	4203.40	- Other clothing accessories	kg						Free	Free		7.5%	5%		20%	18%	10%		Rs.300/= per kg					2.5%	
<b>[42.04]</b>																									
<b>42.05</b>		<b>Other articles of leather or of composition leather.</b>																							
	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%	
<b>42.06</b>		<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	kg						Free	Free		5%	4.5%		20%	18%	Ex							2.5%	