

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 3006);
 - b) articles of apparel or clothing accessories (except gloves, mitten 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; or
 - e) headgear or parts thereof of Chapter 65; or
 - f) whips, riding-crops or other 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);
 - k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
 - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
3. A) In addition to the provisions of Note 2 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, of metal clad with precious metal, of natural or cultured pearls or 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 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).