TARIFF ITEM ITEM DESCRIPTION UNIT BASIC EFFECT. PRE. ACD CVD. CESS TOTAL POLICY REMARKS												
	TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

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. 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, crops or rigid 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, 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 96.06.
- 2(A) In addition to the provisions of Note 1 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.
- 3. 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).

■ *Note on Effective Duty*

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

■ *Note on Countervailing Duty*

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.32.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material		10.00	10.00	 4	10	0.64	26.849	Free	
1000	m 1 1:									

Trunks, suit-cases, vanity-cases, 4202 executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; Travellingbags, 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

Section VIII - Chapter 42

ARIFF ITEM	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	- Trunks, suit-cases, vanity-cases,										
	executive-cases, brief-cases, school										
	satchels and similar containers:										
02 11	With outer surface of leather, of										
	composition leather or of patent										
	leather:										
02 11 10	Travel goods (Trunks, suit-cases,	u	10.00	10.00		4	10	0.64	26.849	Free	
	sports bags and other similar items)										
	of leather										
02 11 20	Toilet bags and cases, of leather	u	10.00	10.00		4	10	0.64	26.849	Free	
02 11 30	Satchels	u	10.00	10.00		4	10	0.64	26.849	Free	
02 11 40	Brief cases	u	10.00	10.00		4	10	0.64	26.849	Free	
02 11 50	Executive cases	u	10.00	10.00		4	10	0.64	26.849	Free	
02 11 60	Vanity cases	u	10.00			4	10	0.64	26.849		
02 11 70	Attache cases	u	10.00	10.00		4	10	0.64	26.849		
02 11 90	Other	u		10.00		4	10	0.64	26.849		
02 12	With outer surface of plastics or of	u	10.00	10.00		-	10	0.01	20.017	1100	
JZ 1Z	textile materials:										
02 12 10	Toilet cases		10.00	10.00		4	10	0.64	26.849	Eroo	
		u									
)2 12 20	Plastic moulded suitcases	u		10.00		4	10	0.64	26.849		
)2 12 30	Plastic moulded brief-cases	u		10.00		4	10	0.64	26.849		
02 12 40	Satchels	u		10.00		4	10	0.64	26.849		
02 12 50	Other Travel goods	u		10.00		4	10	0.64	26.849		
02 12 60	Brief cases	u	10.00			4	10	0.64	26.849		
02 12 70	Executive cases other than plastic	u	10.00	10.00		4	10	0.64	26.849	Free	
	moulded										
02 12 80	Vanity cases	u		10.00		4	10	0.64	26.849		
02 12 90	Other	u	10.00	10.00		4	10	0.64	26.849	Free	
02 19	Other:										
02 19 10	Travel goods (Trunks, suit-cases,	u	10.00	10.00		4	10	0.64	26.849	Free	
	sports bags, and other similar items)										
	of leather										
02 19 20	Toilet cases	u	10.00	10.00		4	10	0.64	26.849	Free	
02 19 30	Satchels	u	10.00	10.00		4	10	0.64	26.849	Free	
02 19 40	Brief cases (other than plastic	u	10.00	10.00		4	10	0.64	26.849		
	moulded)										
02 19 50	Executive cases	u	10.00	10.00		4	10	0.64	26.849	Free	
02 19 60	Vanity cases	u	10.00	10.00		4	10	0.64	26.849		
02 19 90	Other	u		10.00		4	10	0.64	26.849		
02 17 70	- Hand bags, whether or not with	и	10.00	10.00		1	10	0.01	20.017	1100	
	shoulder strap, including those										
	without handle:										
02 21											
02 21	With outer surface of leather, of										
	composition leather or of patent										
00 01 10	leather:		10.00	10.00		4	10	0.64	26.040	г	
02 21 10	Hand bags for ladies	u		10.00		4	10	0.64	26.849		
02 21 20	Vanity bags	u		10.00		4	10	0.64	26.849		
02 21 90	Other	u	10.00	10.00		4	10	0.64	26.849	Free	
02 22	With outer surface of plastic sheet-										
	ing or of textile materials:										
02 22 10	Hand bags/ shipping bags of artifi-	u	10.00	10.00		4	10	0.64	26.849	Free	
	cial plastic material										
02 22 20	Hand bags/ shopping bags, of cot-	u	10.00	10.00		4	10	0.64	26.849	Free	
	ton										
02 22 30	Hand bags shopping bags, of Jute	u	10.00	10.00		4	10	0.64	26.849	Free	
02 22 40	Vanity bags	u		10.00		4	10	0.64	26.849		
02 22 90	Other	u		10.00		4	10	0.64	26.849		
02 29	Other:										
02 29 10	Hand bags of other materials ex-	u	10.00	10.00		4	10	0.64	26.849	Free	
	cluding wickerwork/ basket work	~	_0.00	_5.50		-	_0				
02 29 90	Other	u	10.00	10.00		4	10	0.64	26.849	Free	
UL LJ 30	- Articles of a kind normally carried	u	10.00	10.00		7	10	U.U 1	20.049	1100	
	in the pocket or in the hand bag:										
O2 21											
02 31	With outer surface of leather, of										
	composition leather or of patent										
	1 (1										
00.04.40	leather:		40.00	10.00			4.0	0	2000		
	Jewellery boxes	u		10.00		4	10	0.64	26.849		
02 31 10 02 31 20 02 31 90		u u u	10.00	10.00 10.00 10.00		4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849 26.849	Free	

TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.			CVD.	CESS	TOTAL	POLICY	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
4202 32	With outer surface of plastic sheeting or of textile materials:										
4202 32 10	Jewellery box	u	10.00	10.00		4	10	0.64	26.849	Froo	
4202 32 10	Other	u	10.00	10.00		4	10	0.64	26.849		
4202 32 90	Other:	u	10.00	10.00		4	10	0.04	20.049	1166	
4202 39 10	Jewellery box	u	10.00	10.00		4	10	0.64	26.849	Fron	
4202 39 10	Other	u	10.00	10.00		4	10	0.64	26.849		
4202 39 90	- Other:	u	10.00	10.00		4	10	0.04	20.049	1166	
4202 91 00	With outer surface of leather, of	u	10.00	10.00		4	10	0.64	26.849	Fron	
4202 91 00	composition leather or of patent	u	10.00	10.00		4	10	0.04	20.049	1166	
	leather										
4202 92 00	With outer surface of plastic sheet-	11	10.00	10.00		4	10	0.64	26.849	Froo	
4202 92 00	ing or of textile materials	u	10.00	10.00		4	10	0.04	20.049	1166	
4202 99 00	Other	u	10.00	10.00		4	10	0.64	26.849	Froo	
		и	10.00	10.00			10	0.01	20.017	1100	
4203	Articles of apparel and clothing										
	accessories, of leather or of compo-										
4203 10	sition leather										
4203 10 10	- Articles of apparel:	1.0	10.00	10.00		4	10	0.64	26.849	Ежоо	
4203 10 10 4203 10 90	Jackets and jerseys Other	kg.		10.00		4	10	0.64	26.849		
4203 10 90		kg.	10.00	10.00		4	10	0.04	20.049	rree	
4203 21	- Gloves, mittens and mitts:										
	 Specially designed for use in sports: Gloves	1	10.00	10.00		4	10	0.64	26.940	Еноо	
4203 21 10 4203 21 20	Mittens and mitts	kg.		10.00 10.00		4	10 10	0.64 0.64	26.849 26.849		
4203 21 20 4203 29	Other:	kg.	10.00	10.00		4	10	0.04	26.649	Free	
4203 29 10	Gloves for use in industry	1.0	10.00	10.00		4	10	0.64	26.849	Free	
4203 29 10	Other Gloves	kg. kg.		10.00		4	10	0.64	26.849		
4203 29 20	Mittens and mitts	_	10.00	10.00		4	10	0.64	26.849		
4203 29 30 4203 30 00	- Belts and bandoliers	kg. kg.	10.00	10.00		4	10	0.64	26.849		
4203 40	- Other clothing accessories:	ĸg.	10.00	10.00		4	10	0.04	20.049	1166	
4203 40 10	Aprons	kg.	10.00	10.00		4	10	0.64	26.849	Fron	
4203 40 10	Semi chrome grain garments		10.00	10.00		4	10	0.64	26.849	Free	
4203 40 20	Other	kg. kg.	10.00	10.00		4	10	0.64	26.849		
		κ _δ .	10.00	10.00			10	0.01	20.017	1100	
4204	Omitted by Finance Act, 2006										
4205	Other articles of leather or of com-										
420F 00	position leather										
4205 00	- Other articles of leather or of com-										
	position leather:										
	Straps other than for machinery or										
420E 00 11	harness:	1	10.00	10.00		4	10	0.74	26.040	Euro -	
4205 00 11		kg.		10.00		4	10	0.64	26.849		
4205 00 19		kg.		10.00		4	10	0.64	26.849		
4205 00 20	Leather sofa cover	kg.		10.00		4	10	0.64	26.849 26.849		Immout outsignt to TAELA I : C-
4205 00 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	Import subject to Wild Life (Protection) Act, 1972 and CITES
1206	Autialog of and (-thth '11										
4206	Articles of gut (other than silk-										
	worm gut), of oldbeater's skin, of										
4 2 06 00 10	bladders or of tendons	1.~	10.00	10.00		4	10	0.64	26 940	Енсо	
4206 00 10	For rackets	kg.		10.00		4	10	0.64	26.849		
4206 00 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	гтее	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.