

42.03 - Articles of apparel and clothing accessories, of leather or of composition leather (+).

4203.10 - Articles of apparel

- Gloves, mittens and mitts :

4203.21 - - Specially designed for use in sports

4203.29 - - Other

4203.30 - Belts and bandoliers

4203.40 - Other clothing accessories

This heading covers all wearing apparel and clothing accessories (with the exceptions specified below), of leather or of composition leather. It therefore covers coats, overcoats, gloves, mittens and mitts (including those for sport or for protection), aprons, sleeves and other protective clothing, braces, belts, bandoliers, girdles, neckties and wrist straps.

It also covers leather strips obtained by cutting, tapered at one end, and identifiable as intended for making up belts.

Gloves, mittens and mitts of both leather and furskin or of both leather and artificial fur are in all cases classified in the heading.

Except in the case of gloves, mittens and mitts, articles of apparel and clothing accessories of leather or composition leather which are lined with furskin or artificial fur, or to which furskin or artificial fur is attached on the outside except as mere trimming, fall in **heading 43.03** or **43.04**.

Goods remain classified in this heading whether or not they contain electric heating elements.

The goods of this heading may 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), even if such parts constitute more than minor fittings or minor ornamentation, **provided** that these parts do not give the articles their essential character. Thus a leather belt with a gold buckle would remain in this heading (see Note 3 (B) to this Chapter).

The heading also **excludes** :

- (a) Articles of apparel or clothing accessories of skin tanned with the hair or wool on, particularly lamb or sheep skin (**Chapter 43**).
- (b) Garments of textile materials with leather reinforcements (**Chapter 61** or **62**).
- (c) Articles of **Chapter 64** (for example, footwear and parts of footwear).
- (d) Headgear or parts thereof, of **Chapter 65**.
- (e) Cuff-links, bracelets or other imitation jewellery (**heading 71.17**).
- (f) Watch straps (**heading 91.13**).

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- (g) Articles of **Chapter 95** (for example, sports requisites such as shin-guards for cricket, hockey, etc., or protective equipment for sports, e.g. fencing masks and breast plates). (Leather sports clothing and sports gloves, mittens and mitts, however, are classified in this heading.)
- (h) Buttons, press-fasteners, snap-fasteners and press-studs, button moulds or other parts of these articles, button blanks (**heading 96.06**).
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Subheading Explanatory Note.

Subheading 4203.21

The expression “ Gloves, mittens and mitts, specially designed for use in sports ” includes gloves, mittens and mitts, whether sold singly or in pairs, having functional design features which make them particularly suitable for use in sports (e.g., ice hockey gloves, which protect the hands and assist the holding of the stick, and boxing gloves).