

42.01 - Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.

This heading covers equipment for all kinds of animals, of leather, composition leather, furskin, textiles or other materials.

These goods include, *inter alia*, saddles and harness (including reins, bridles and traces) for saddle, draught and pack animals, knee pads, blinkers and boots for horses, decorated trappings for circus animals, muzzles for any animal, collars, leads and trappings for dogs or cats, saddle cloths, saddle cushions and saddle bags, horse blankets specially shaped for the purpose, coats for dogs.

The heading **does not cover** :

- (a) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally **Section XV**) and decorations such as plumes for circus animals (classified in their own appropriate headings).
- (b) Harness for children or adults (**headings 39.26, 42.05, 63.07**, etc.).
- (c) Whips, riding-crops or other articles of **heading 66.02**.