

## SECTION VIII

## RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

## CHAPTER 41

## RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

## Notes

1. This chapter does not cover:
  - (a) parings or similar waste, of raw hides or skins (heading 0511);
  - (b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
  - (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).
- (B) For the purposes of headings 4104 to 4106, the term 'crust' includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the nomenclature, the expression 'composition leather' means only substances of the kind referred to in heading 4115.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:		
4101 20	– Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:		
4101 20 10	– – Fresh .....	Free	p/st
4101 20 30	– – Wet-salted .....	Free	p/st
4101 20 50	– – Dried or dry-salted .....	Free	p/st
4101 20 90	– – Other .....	Free	p/st
4101 50	– Whole hides and skins, of a weight exceeding 16 kg:		
4101 50 10	– – Fresh .....	Free	p/st
4101 50 30	– – Wet-salted .....	Free	p/st
4101 50 50	– – Dried or dry-salted .....	Free	p/st
4101 50 90	– – Other .....	Free	p/st
4101 90 00	– Other, including butts, bends and bellies .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4102	<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter:</b>		
4102 10	- With wool on:		
4102 10 10	- - Of lambs .....	Free	p/st
4102 10 90	- - Other .....	Free	p/st
	- Without wool on:		
4102 21 00	- - Pickled .....	Free	p/st
4102 29 00	- - Other .....	Free	p/st
4103	<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter:</b>		
4103 20 00	- Of reptiles .....	Free	p/st
4103 30 00	- Of swine .....	Free	p/st
4103 90	- Other:		
4103 90 10	- - Of goats or kids .....	Free	p/st
4103 90 90	- - Other .....	Free	—
4104	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>		
	- In the wet state (including wet-blue):		
4104 11	- - Full grains, unsplit; grain splits:		
4104 11 10	- - - Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ) .....	Free	p/st
	- - - Other:		
	- - - - Of bovine (including buffalo) animals:		
4104 11 51	- - - - Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st
4104 11 59	- - - - Other .....	Free	p/st
4104 11 90	- - - - Other .....	5,5	p/st
4104 19	- - Other:		
4104 19 10	- - - Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ) .....	Free	p/st
	- - - Other:		
	- - - - Of bovine (including buffalo) animals:		
4104 19 51	- - - - Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st
4104 19 59	- - - - Other .....	Free	p/st
4104 19 90	- - - - Other .....	5,5	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	<b>- In the dry state (crust):</b>		
4104 41	<b>- - Full grains, unsplit; grain splits:</b>		
	- - - Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):		
4104 41 11	- - - - East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles .....	Free	p/st
4104 41 19	- - - - Other .....	6,5	p/st
	- - - Other:		
	- - - - Of bovine (including buffalo) animals:		
4104 41 51	- - - - - Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	6,5	p/st
4104 41 59	- - - - - Other .....	6,5	p/st
4104 41 90	- - - - Other .....	5,5	p/st
4104 49	<b>- - Other:</b>		
	- - - Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):		
4104 49 11	- - - - East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles .....	Free	p/st
4104 49 19	- - - - Other .....	6,5	p/st
	- - - Other:		
	- - - - Of bovine (including buffalo) animals:		
4104 49 51	- - - - - Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	6,5	p/st
4104 49 59	- - - - - Other .....	6,5	p/st
4104 49 90	- - - - Other .....	5,5	p/st
4105	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:</b>		
4105 10	<b>- In the wet state (including wet-blue):</b>		
4105 10 10	- - Not split .....	2	p/st
4105 10 90	- - Split .....	2	p/st
4105 30	<b>- In the dry state (crust):</b>		
4105 30 10	- - Vegetable pre-tanned Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
	- - Other:		
4105 30 91	- - - Not split .....	2	p/st
4105 30 99	- - - Split .....	2	p/st
4106	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:</b>		
	<b>- Of goats or kids:</b>		
4106 21	<b>- - In the wet state (including wet-blue):</b>		
4106 21 10	- - - Not split .....	2	p/st
4106 21 90	- - - Split .....	2	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4106 22	-- In the dry state (crust):		
4106 22 10	--- Vegetable pre-tanned Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles .....	Free	p/st
4106 22 90	--- Other .....	2	p/st
	- Of swine:		
4106 31	-- In the wet state (including wet-blue):		
4106 31 10	--- Not split .....	2	p/st
4106 31 90	--- Split .....	2	p/st
4106 32	-- In the dry state (crust):		
4106 32 10	--- Not split .....	2	p/st
4106 32 90	--- Split .....	2	p/st
4106 40	- Of reptiles:		
4106 40 10	-- Vegetable pre-tanned .....	Free	p/st
4106 40 90	-- Other .....	2	p/st
	- Other:		
4106 91 00	-- In the wet state (including wet-blue) .....	2	—
4106 92 00	-- In the dry state (crust) .....	2	p/st
4107	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114:</b>		
	- Whole hides and skins:		
4107 11	-- Full grains, unsplit:		
	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):		
4107 11 11	---- Boxcalf .....	6,5	m <sup>2</sup>
4107 11 19	---- Other .....	6,5	m <sup>2</sup>
4107 11 90	---- Other .....	6,5	m <sup>2</sup>
4107 12	-- Grain splits:		
	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):		
4107 12 11	---- Boxcalf .....	6,5	m <sup>2</sup>
4107 12 19	---- Other .....	6,5	m <sup>2</sup>
	--- Other:		
4107 12 91	---- Bovine (including buffalo) leather .....	5,5	m <sup>2</sup>
4107 12 99	---- Equine leather .....	6,5	m <sup>2</sup>
4107 19	-- Other:		
4107 19 10	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ) .....	6,5	m <sup>2</sup>
4107 19 90	--- Other .....	6,5	m <sup>2</sup>
	- Other, including sides:		
4107 91	-- Full grains, unsplit:		
4107 91 10	--- Sole leather .....	6,5	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4107 91 90	- - - Other .....	6,5	m <sup>2</sup>
4107 92	- - Grain splits:		
4107 92 10	- - - Bovine (including buffalo) leather .....	5,5	m <sup>2</sup>
4107 92 90	- - - Equine leather .....	6,5	m <sup>2</sup>
4107 99	- - Other:		
4107 99 10	- - - Bovine (including buffalo) leather .....	6,5	m <sup>2</sup>
4107 99 90	- - - Equine leather .....	6,5	m <sup>2</sup>
[4108]			
[4109]			
[4110]			
[4111]			
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 .....	3,5	m <sup>2</sup>
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114:		
4113 10 00	- Of goats or kids .....	3,5	m <sup>2</sup>
4113 20 00	- Of swine .....	2	m <sup>2</sup>
4113 30 00	- Of reptiles .....	2	m <sup>2</sup>
4113 90 00	- Other .....	2	m <sup>2</sup>
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:		
4114 10	- Chamois (including combination chamois) leather:		
4114 10 10	- - Of sheep or lambs .....	2,5	p/st
4114 10 90	- - Of other animals .....	2,5	p/st
4114 20 00	- Patent leather and patent laminated leather; metallised leather .....	2,5	m <sup>2</sup>
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:		
4115 10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls .....	2,5	—
4115 20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour .....	Free	—