

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 SILK-WORM 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 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; 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 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be)
- (B) For the purposes of headings 41.04 to 41.06, 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 41.15.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
41.01		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.			
	4101.20.00	- Whole hides and skins, unsplit, 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	kg	5%	Free
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg.	kg	5%	Free
	4101.90.00	- Other, including butts, bends and bellies	kg	5%	Free
41.02		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.			
	4102.10.00	- With wool on - Without wool on :	kg	5%	Free
	4102.21.00	-- Pickled	kg	5%	Free
	4102.29.00	-- Other	kg	5%	Free
41.03		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.			
	4103.20.00	- Of reptiles	kg	5%	Free
	4103.30.00	- Of swine	kg	5%	Free
	4103.90.00	- Other	kg	5%	Free

41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not but not further prepared				
	- In the wet state (including wet-blue) :				
	-- Full grains, unsplit; grain splits :				
4104.11.10	--- Split leather	kg	5%	Free	
4104.11.90	--- Other	kg	5%	Free	
	-- Other :				
4104.19.10	--- Split leather	kg	5%	Free	
4104.19.90	--- Other	kg	5%	Free	
	- In the dry state (crust) :				
	-- Full grains, unsplit; grain splits :				
4104.41.10	--- Split leather	kg	5%	Free	
4104.41.90	--- Other	kg	5%	Free	
	-- Other :				
4104.49.10	--- Split leather	kg	5%	Free	
4104.49.90	--- Other	kg	5%	Free	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared				
4105.10.00	- In the wet state (including wet-blue)	kg	5%	Free	
4105.30.00	- In the dry state (crust)	kg	5%	Free	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.				
	- Of goats or kids :				
	-- In the wet state (including wet-blue) :				
4106.21.10	--- Split leather	kg	5%	Free	
4106.21.90	--- Other	kg	5%	Free	
	-- In the dry state (crust) :				
4106.22.10	--- Split leather	kg	5%	Free	
4106.22.90	--- Other	kg	5%	Free	
	- Of swine :				
4106.31.00	-- In the wet state (including wet-blue)	kg	5%	Free	
4106.32.00	-- In the dry state (crust)	kg	5%	Free	
4106.40.00	- Of reptiles	kg	5%	Free	
	- Other :				
4106.91.00	-- In the wet state (including wet-blue)	kg	5%	Free	
4106.92.00	-- In the dry state (crust)	kg	5%	Free	
41.07	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 41.14.				
	- Whole hides and skins :				
4107.11.00	-- Full grains, unsplit	kg	5%	Free	
4107.12.00	-- Grain splits	kg	5%	Free	
4107.19.00	-- Other	kg	5%	Free	
	- Other, including sides :				
4107.91.00	-- Full grains, unsplit	kg	5%	Free	
4107.92.00	-- Grain splits	kg	5%	Free	
4107.99.00	-- Other	kg	5%	Free	
[41.08]					
[41.09]					
[41.10]					
[41.11]					
41.12	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 41.14.	kg	5%	Free
41.13	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 41.14.				
4113.10.00	- Of goats or kids	kg	5%	Free	
4113.20.00	- Of swine	kg	5%	Free	
4113.30.00	- Of reptiles	kg	5%	Free	
4113.90.00	- Other	kg	5%	Free	

41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather			
4114.10.00	- Chamois (including combination chamois) leather	kg	5%	Free
4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	5%	Free
41.15	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	kg	5%	Free
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	kg	5%	Free