

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 Tariff the expression “composition leather” means only substances of the kind referred to in heading 41.15.

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Chapter 41—continued

Raw hides and skins (other than furskins) and leather—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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, 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	Free	Free
			. . . Calf skins:		
	11L	No.	. . . Buffalo		
			. . . Other:		
	13G	No.	. . . Freezer dry-salted		
	15C	No.	. . . Freezer wet-salted		
	17K	No.	. . . Other		
	19F	No.	. . . Other		
4101.50.00			– Whole hides and skins, of a weight exceeding 16 kg	Free	Free
			. . . Bull, ox and cow:		
			. . . Wet-salted:		
	11A	No.	. . . Freezer ox hides, not exceeding 20 kg		
	12K	No.	. . . Freezer ox hides, exceeding 20 kg		
	15D	No.	. . . Freezer cow hides, not exceeding 18 kg		
	16B	No.	. . . Freezer cow hides, exceeding 18 kg		
	18J	No.	. . . Freezer bull hides		
	19G	No.	. . . Other		
	21J	No.	. . . Other		
			. . . Other:		
	31F	No.	. . . Buffalo		
	39A	No.	. . . Other		
4101.90.00			– Other, including butts, bends and bellies	Free	Free
			. . . Hides and skins of bovine animals, otherwise preserved:		
	11F	No.	. . . Calf		
	19A	No.	. . . Other		
			. . . Hides and skins of equine animals:		
	21C	No.	. . . Hides		
	29J	No.	. . . Other		
			. . . Butts and bends:		
	31L	No.	. . . Calf		
	39F	No.	. . . Other		
			. . . Other:		
	41H	No.	. . . Calf		
	49C	No.	. . . Other		
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	Free	Free
	01H	No.	. . . Slink skins		
	09C	No.	. . . Lamb skins		
	19L	No.	. . . Sheep skins		
			– Without wool on:		
4102.21.00			– Pickled	Free	Free
	01F	No.	. . . Lamb pelts		
	09A	No.	. . . Sheep pelts		
	19J	kg	. . . Other		
4102.29.00			– Other	Free	Free
	01B	No.	. . . Lamb pelts		
	09H	No.	. . . Sheep pelts		
	19E	kg	. . . Other		
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	00A	No.	– Of reptiles	Free	Free
4103.30.00	01C	No.	– Of swine	Free	Free
4103.90.00			– Other	Free	Free
	01E	No.	. . . Kip		
			. . . Other:		
	11B	No.	. . . Deer		
	19H	No.	. . . Kangaroo		
	23F	No.	. . . Goats or kids		
	25B	No.	. . . Other		

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Chapter 41—continued

Raw hides and skins (other than furskins) and leather—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
41.04			Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:		
			— In the wet state (including wet-blue):		
4104.11			-- Full grains, unsplit; grain splits:		
4104.11.10			--- Bovine leather, vegetable pre-tanned	Free	Free
	11A	kg	. . . . Buffalo		
			. . . . Other:		
	21J	kg	. . . . Calf		
	29D	kg	. . . . Other		
4104.11.15			--- Bovine leather, otherwise pre-tanned	Free	Free
	11C	No.	. . . . Neither split nor sided		
			. . . . Split but not sided:		
			. . . . Wet blue:		
	21L	No.	. . . . Grain split		
	23G	No.	. . . . Drop split		
	28H	kg	. . . . Other		
			. . . . Other:		
			. . . . Wet blue:		
	31H	No.	. . . . Grain split		
	33D	No.	. . . . Drop split		
	49L	kg	. . . . Other		
4104.11.19	01A	No.	--- Other	Free	Free
4104.19			-- Other:		
4104.19.11	01G	No.	--- Bovine	Free	Free
4104.19.19	00K	m ²	--- Other	Free	Free
			— In the dry state (crust):		
4104.41			-- Full grains, unsplit; grain splits:		
4104.41.11	00C	kg	--- Tanned or retanned but not further prepared, whether or not split	Free	Free
			--- Other:		
4104.41.15	00J	m ²	---- Equine	Free	Free
4104.41.19			---- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11K	m ²	. . . . Buffalo		
			. . . . Other:		
	15B	m ²	. . . . Calf		
	19E	m ²	. . . . Other		
4104.49			-- Other:		
4104.49.11	00K	kg	--- Tanned or retanned but not further prepared, whether or not split	Free	Free
			--- Other:		
4104.49.15	00E	m ²	---- Equine	Free	Free
4104.49.19			---- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11F	m ²	. . . . Buffalo		
			. . . . Other:		
	15J	m ²	. . . . Calf		
	19A	m ²	. . . . Other		
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)	Free	Free
			. . Vegetable pre-tanned:		
	12H	kg	. . . Lambskin		
	18G	kg	. . . Sheepskin		
			. . Otherwise pre-tanned:		
			. . . Wet-blue:		
	22E	No. Lambskin		
	28D	No. Sheepskin		
	49G	kg	. . . Other		

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Chapter 41—*continued*

Raw hides and skins (other than furskins) and leather—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tanned or crust skins of sheep or lambs, etc.—<i>continued</i>		
4105.30.00	11G 19B	m ² m ²	— In the dry state (crust) . . . Lambskin . . . Sheepskin	Free	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:		
4106.21.00	19A	kg	— In the wet state (including wet-blue) . . . Vegetable pre-tanned . . . Otherwise pre-tanned:	Free	Free
	21C 29J	No. kg	. . . . Wet blue Other		
4106.22.00	00E	kg	— In the dry state (crust)	Free	Free
			— Of swine:		
4106.31.00	11K 19E	m ² m ²	— In the wet state (including wet-blue) . . . Wet blue . . . Other	Free	Free
4106.32.00	00J	kg	— In the dry state (crust)	Free	Free
4106.40.00	11J	m ²	— Of reptiles . . . Vegetable pre-tanned . . . Other:	Free	Free
	21F 29A	m ² m ²	. . . . Wet blue Other		
			— Other:		
4106.91.00	11A 19G	m ² m ²	— In the wet state (including wet blue) . . . Wet blue: Kangaroo Other . . . Other:	Free	Free
	21J 23E 25A 29D	m ² m ² m ² m ²	. . . . Kangaroo Deer Bird or fish skin Other		
4106.92.00	12D 14L 16G 29J	m ² m ² m ² m ²	— In the dry state (crust) . . . Kangaroo . . . Deer . . . Bird or fish skin . . . Other	Free	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			— Full grains, unsplit:		
4107.11.11	00G	m ²	— — — Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
4107.11.19	00H	m ²	— — — Other	Free	Free
4107.12			— Grain splits:		
4107.12.11	00A	m ²	— — — Equine	Free	Free
4107.12.19			— — — Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11H	m ² Buffalo		
	17G 19C	m ² m ² Other: Calf Other		

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Chapter 41—*continued*

Raw hides and skins (other than furskins) and leather—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Leather further prepared after tanning or crusting, etc—<i>continued</i>					
– Whole hides and skins— <i>continued</i>					
4107.19			-- Other:		
4107.19.11	00C	m ²	--- Equine	Free	Free
4107.19.19			--- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11K	m ²	. . . . Calf leather		
			. . . . Other:		
	17J	m ²	. . . . Dressed		
	19E	m ²	. . . . Other		
– Other, including sides:					
-- Full grains, unsplit:					
4107.91			--- Bovine		
4107.91.11	00F	m ²	--- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
4107.91.19	00G	m ²	--- Other	Free	Free
4107.92			-- Grain splits:		
4107.92.11	00L	m ²	--- Equine	Free	Free
4107.92.19			--- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11G	m ²	. . . . Buffalo		
			. . . . Other:		
	17F	m ²	. . . . Calf		
	19B	m ²	. . . . Other		
4107.99			-- Other:		
4107.99.11	00B	m ²	--- Equine	Free	Free
4107.99.19			--- Bovine	7 7/2008 5	CA 2 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
	11J	m ²	. . . . Calf leather		
			. . . . Other:		
	17H	m ²	. . . . Dressed		
	19D	m ²	. . . . Other		
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	7 7/2008 5	CA 1.5 7/2008 Free LDC 5.5 7/2008 5 TH Free TPA Free
			. Lambskin leather:		
	11J	m ²	. . Dressed		
	19D	m ²	. . Other		
			. Sheepskin leather:		
	21F	m ²	. . Dressed		
	29A	m ²	. . Other		

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Chapter 41—*continued*

Raw hides and skins (other than furskins) and leather—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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	00E	m ²	– Of goats or kids	6.5 7/2008 5	LDC 5 TH Free TPA Free
4113.20.00	00J	m ²	– Of swine	Free	Free
4113.30.00	00B	m ²	– Of reptiles	Free	Free
4113.90.00			– Other	Free	Free
	11K	m ²	. . . Deer		
	13F	m ²	. . . Kangaroo		
	15B	m ²	. . . Bird or fish skin		
	19E	m ²	. . . Other		
41.14			Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:		
4114.10.00	00C	m ²	– Chamois (including combination chamois) leather	6.5 7/2008 5	CA Free TH Free TPA Free
4114.20			– Patent leather and patent laminated leather; metallised leather:		
4114.20.11	00J	m ²	– – Patent leather and imitation patent leather	6.5 7/2008 5	TH Free TPA Free
4114.20.19	00K	m ²	– – Metallised leather	6.5 7/2008 5	LDC 5 TH Free TPA 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	00A	kg	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	Free
4115.20.00	00E	kg	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	Free
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