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, 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	Free	Free
			. . Calf skins:		
	11L	No.	. . . Buffalo		
			. . . Other:		
	13G	No.	. . . . Freezer dry-salted		
	15C	No.	. . . . Freezer wet-salted		
	17K	No.	. . . . Other		
	29C	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		
	59L	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		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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:		
	13K	No.	. . . . . Wet-blue, grain split		
	15F	kg	. . . . . Other		
			. . . . Other:		
	41E	No.	. . . . . Wet-blue, grain split		
	59H	kg	. . . . . Other		
4104.11.19	01A	No.	– – – Other	Free	Free
4104.19			– – Other:		
4104.19.11			– – – Bovine	Free	Free
			. . . . Pre-tanned, other than vegetable pre-tanned:		
			. . . . . Split but not sided:		
	10F	No.	. . . . . Wet-blue, drop split		
	13L	No.	. . . . . Other		
			. . . . . Other:		
	15G	No.	. . . . . Wet-blue, drop split		
	19K	No.	. . . . . Other		
	29G	No.	. . . . Other		
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	5	Free *See Below CA Free RCEP 5 1/2027 5
	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	5	Free *See Below CA Free RCEP 5 1/2027 5
	11F	m^2	. . . . . Buffalo		
			. . . . . Other:		
	15J	m^2	. . . . . Calf		
	19A	m^2	. . . . . Other		

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
41.05			**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		
	35G	kg	. . . Other		
			. . Other:		
			. . . Vegetable tanned:		
	37C	kg	. . . . Lambskin		
	41A	kg	. . . . Sheepskin		
			. . . Otherwise tanned:		
			. . . . Wet-blue:		
	43H	No.	. . . . . Lambskin		
	45D	No.	. . . . . Sheepskin		
			. . . . Other:		
	47L	kg	. . . . . Lambskin		
	59D	kg	. . . . . Sheepskin		
4105.30.00			– In the dry state (crust)	Free	Free
	11G	m^2	. . Lambskin		
	19B	m^2	. . Sheepskin		
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			– – In the wet state (including wet-blue)	Free	Free
	19A	kg	. . . Vegetable pre-tanned		
			. . . Otherwise pre-tanned:		
	21C	No.	. . . . Wet-blue		
	25F	kg	. . . . Other		
			. . . Other:		
	31L	kg	. . . . Vegetable tanned		
			. . . . Otherwise tanned:		
	35C	No.	. . . . . Wet-blue		
	39F	kg	. . . . . Other		
4106.22.00	00E	kg	– – In the dry state (crust)	Free	Free
			– Of swine:		
4106.31.00			– – In the wet state (including wet-blue)	Free	Free
	11K	m^2	. . . Wet-blue		
	19E	m^2	. . . Other		
4106.32.00	00J	kg	– – In the dry state (crust)	Free	Free
4106.40.00			– Of reptiles	Free	Free
	11J	m^2	. . Vegetable pre-tanned		
			. . Other:		
	21F	m^2	. . . Wet-blue		
	29A	m^2	. . . Other		
			– Other:		
4106.91.00			– – In the wet state (including wet-blue)	Free	Free
			. . . Wet-blue:		
	11A	m^2	. . . . Kangaroo		
	19G	m^2	. . . . Other		
			. . . Other:		
	21J	m^2	. . . . Kangaroo		
	23E	m^2	. . . . Deer		
	25A	m^2	. . . . Bird or fish skin		
	29D	m^2	. . . . Other		
4106.92.00			– – In the dry state (crust)	Free	Free
	12D	m^2	. . . Kangaroo		
	14L	m^2	. . . Deer		
	16G	m^2	. . . Bird or fish skin		
	29J	m^2	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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
41.07			**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	5	Free *See Below CA Free RCEP 5 1/2027 5
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	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	11H	m^2	. . . . Buffalo		
			. . . . Other:		
	17G	m^2	. . . . . Calf		
	19C	m^2	. . . . . Other		
4107.19			– – Other:		
4107.19.11	00C	m^2	– – – Equine	Free	Free
4107.19.19			– – – Bovine	5	Free *See Below CA Free RCEP 5 1/2027 5
	11K	m^2	. . . . Calf leather		
			. . . . Other:		
	17J	m^2	. . . . . Dressed		
	19E	m^2	. . . . . Other		
			– Other, including sides:		
4107.91			– – Full grains, unsplit:		
4107.91.11	00F	m^2	– – – Bovine	5	Free *See Below CA Free RCEP 3.3 1/2027 3
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	5	Free *See Below CA Free RCEP 5 1/2027 5
	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	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	11J	m^2	. . . . Calf leather		
			. . . . Other:		
	17H	m^2	. . . . . Dressed		
	19D	m^2	. . . . . Other		

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
41.12					
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**	5	Free *See Below CA Free RCEP 5 1/2027 5
			. Lambskin leather:		
	11J	m^2	. . Dressed		
	19D	m^2	. . Other		
			. Sheepskin leather:		
	21F	m^2	. . Dressed		
	29A	m^2	. . Other		
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	5	Free *See Below
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	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4114.20			– Patent leather and patent laminated leather; metallised leather:		
4114.20.11	00J	m^2	– – Patent leather and imitation patent leather	5	Free *See Below
4114.20.19	00K	m^2	– – Metallised leather	5	Free *See Below RCEP 5 1/2027 5
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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Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

NOTES—

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

   (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
   (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
   (c) Made up articles of netting (heading 56.08);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65;
   (f) Whips, riding-crops or other articles of heading 66.02;
   (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
   (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
   (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
   (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
   (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
   (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:

   (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
   (b) Articles of plaiting materials (heading 46.02).

   (B) Articles of headings 42.02 and 42.03 which 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) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

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Chapter 42—*continued*

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
42.01					
4201.00.00			**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material**	5	Free *See Below CA Free RCEP 5 1/2027 5
	01B	. .	. New		
	09H	. .	. Used		
42.02			**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:**		
			– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	00L	. .	– – With outer surface of leather or of composition leather	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
4202.12.00	00E	. .	– – With outer surface of plastics or of textile materials	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
4202.19.00	00G	. .	– – Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
			– Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	00D	. .	– – With outer surface of leather or of composition leather	5	Free *See Below CA 1 RCEP 5 1/2027 5
4202.22.00	00J	. .	– – With outer surface of sheeting of plastics or of textile materials	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
4202.29.00	00L	. .	– – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
			– Articles of a kind normally carried in the pocket or in the handbag:		
4202.31			– – With outer surface of leather or of composition leather:		
4202.31.01	00D	. .	– – – Spectacle cases	Free	Free
4202.31.09			– – – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
	01C	. .	. . . . Purses		
	09J	. .	. . . . Keyholders		
	11L	. .	. . . . Wallets and billfolds		
	19F	. .	. . . . Other		
4202.32			– – With outer surface of sheeting of plastics or of textile materials:		
4202.32.01	00J	. .	– – – Spectacle cases	Free	Free

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Trunks, suit-cases, vanity-cases, executive-cases, etc.—*continued*		
			– Articles of a kind normally carried in the pocket, etc.—*continued*		
			– – With outer surface of sheeting of plastics or of textile, etc.—*continued*		
4202.32.09			– – – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
	01H	. .	. . . . Purses		
	09C	. .	. . . . Keyholders		
	11E	. .	. . . . Wallets and billfolds		
	19L	. .	. . . . Other		
4202.39.00	00D	. .	– – Other	5	Free *See Below CA 1
			– Other:		
4202.91			– – With outer surface of leather or of composition leather:		
4202.91.01	00F	. .	– – – Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.91.09			– – – Other	5	Free *See Below CA 1 RCEP 5 1/2027 5
	01E	. .	. . . . Golf bags		
	09L	. .	. . . . Trampers' packs		
	19H	. .	. . . . Other		
4202.92			– – With outer surface of sheeting of plastics or of textile materials:		
4202.92.01	00L	. .	– – – Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.92.09			– – – Other	5	Free *See Below CA 1 RCEP 3.3 1/2027 3
	01K	. .	. . . . Golf bags		
	09E	. .	. . . . Trampers' packs		
	19B	. .	. . . . Other		
4202.99.00	00F	. .	– – Other	5	Free *See Below CA 1
42.03			**Articles of apparel and clothing accessories, of leather or of composition leather:**		
4203.10			– Articles of apparel:		
4203.10.03	00C	No.	– – Coats, waistcoats and the like of sueded sheepskin or sueded lambskin leather or of deerskin leather; skirts of deerskin leather	10	Free *See Below CA 1 CPT Free RCEP 10 1/2027 10
4203.10.12	00B	No.	– – Other	10	Free *See Below CA 1 CPT Free RCEP 10 1/2027 10
			– Gloves, mittens and mitts:		
4203.21			– – Specially designed for use in sports:		

Chapter 42—*continued*

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles of apparel and clothing accessories, etc.—*continued* – Gloves, mittens and mitts—*continued* – – Specially designed for use in sports—*continued*		
4203.21.01			– – – Padded	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	02E	No.	. . . . Baseball or softball		
	04A	pr	. . . . Boxing		
	06H	pr	. . . . Ice hockey		
	09B	pr	. . . . Ski		
			. . . . Cricket:		
	12B	pr	. . . . . Batting		
	14J	pr	. . . . . Wicket keeping		
	16E	pr	. . . . Football goalkeeping		
	29G	pr	. . . . Other		
4203.21.09			– – – Other	5	Free *See Below CA 4.5 RCEP 5 1/2027 5
	02F	pr	. . . . Ski		
	06J	pr	. . . . Motorcycle		
	09C	pr	. . . . Other		
4203.29.00	00J	pr	– – Other	5	Free *See Below CA 4.5
4203.30			– Belts and bandoliers:		
4203.30.03	00L	No.	– – Belts	10	Free *See Below CA 1 RCEP 10 1/2027 10
4203.30.09	00J	No.	– – Bandoliers	5	Free *See Below CA Free RCEP 5 1/2027 5
4203.40			– Other clothing accessories:		
4203.40.01	00A	No.	– – Wrist supporting straps, excluding watch straps of subheading 9113.90	Free	Free
4203.40.09	00B	No.	– – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
42.05					
4205.00			**Other articles of leather or of composition leather:**		
4205.00.01	00C	. .	– Buckles, clasps, slides and the like, leather covered	Free	Free
			– Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:		
4205.00.09	10A	kg	– – Belts and belting for machinery; washers, gaskets, jointings, seals and similar packings	5	Free *See Below CA Free RCEP 5 1/2027 5
4205.00.15	00D	. .	– – Other	Free	Free
4205.00.19	00K	. .	– Other	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
42.06					
4206.00			**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:**		
4206.00.01	00A	kg	– Catgut	Free	Free
4206.00.09	00B	. .	– Other	Free	Free

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 43

Furskins and artificial fur; manufactures thereof

NOTES—

1. Throughout the Tariff references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
   (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
   (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
   (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65; or
   (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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Chapter 43—*continued*

Furskins and artificial fur; manufactures thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
43.01			**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03:**		
4301.10.00	00D	No.	– Of mink, whole, with or without head, tail or paws	Free	Free
4301.30.00	00A	No.	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	Free
4301.60.00	00B	No.	– Of fox, whole, with or without head, tail or paws	Free	Free
4301.80.00			– Other furskins, whole, with or without head, tail or paws	Free	Free
	11E	No.	. . Opossum		
	14K	No.	. . Rabbit or hare		
	15H	No.	. . Beaver		
	17D	No.	. . Musk-rat		
	23J	No.	. . Seal		
	25E	No.	. . Other		
4301.90.00	10L	No.	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	Free
43.02			**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03:**		
			– Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	00G	No.	– – Of mink	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
4302.19			– – Other:		
4302.19.01			– – – Bovine, equine, goat, kid, sheep and lamb	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
	10G	No.	. . . . Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb		
			. . . . Other:		
			. . . . . Dyed:		
			. . . . . Lambskins:		
	15H	No.	. . . . . Tanned or retanned but not further prepared than dyed, whether or not split		
	17D	No.	. . . . . Other		
			. . . . . Sheepskins:		
	23J	No.	. . . . . Tanned or retanned but not further prepared than dyed, whether or not split		
	25E	No.	. . . . . Other		
	27A	No.	. . . . . Other		
			. . . . . Other:		
			. . . . . Lambskins:		
	33F	No.	. . . . . Tanned or retanned but not further prepared than dyed, whether or not split		
	35B	No.	. . . . . Other		
			. . . . . Sheepskins:		
	37J	No.	. . . . . Tanned or retanned but not further prepared than dyed, whether or not split		
	45K	No.	. . . . . Other		
	55G	No.	. . . . . Other		
4302.19.05	00E	No.	– – – Of rabbit or hare	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
4302.19.09			– – – Other	5	Free *See Below LDC 4
			. . . . Dyed:		
	01J	No.	. . . . . Opossum		
	09D	No.	. . . . . Other		
			. . . . Other:		
	11F	No.	. . . . . Opossum		
	19A	No.	. . . . . Other		
4302.20.00	00F	. .	– Heads, tails, paws and other pieces or cuttings, not assembled	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2

Chapter 43—*continued*

Furskins and artificial fur; manufactures thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tanned or dressed furskins (including heads, tails, etc.—*continued*		
4302.30			– Whole skins and pieces or cuttings thereof, assembled:		
4302.30.01			– – In plates, crosses or similar forms	5	Free *See Below CA Free
	01D	No.	. . . Sheep and lamb		
	09K	No.	. . . Rabbit		
	11A	No.	. . . Opossum		
	19G	No.	. . . Other		
4302.30.09	00G	. .	– – Other	5	Free *See Below LDC 4 RCEP 5 1/2027 5
43.03			**Articles of apparel, clothing accessories and other articles of furskin:**		
4303.10			– Articles of apparel and clothing accessories:		
4303.10.01	00G	pr	– – Gloves, mittens and mitts	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4303.10.09			– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . Coats or jackets:		
	01F	No.	. . . . Of sheep or lambskin		
	09A	No.	. . . . Of opossum skin		
	19J	No.	. . . . Of other furskins		
			. . . Other:		
	21L	. .	. . . . Of sheep or lambskin		
	29F	. .	. . . . Of opossum skin		
	39C	. .	. . . . Of other furskins		
4303.90			– Other:		
4303.90.01	00F	. .	– – Polishing caps or mops for power-driven spindles	Free	Free
4303.90.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Rugs:		
			. . . . Floor:		
	01E	No.	. . . . . Sheep and lambskins		
	09L	No.	. . . . . Other		
			. . . . Other (including infants' and medical rugs):		
	11B	No.	. . . . . Sheep and lambskins		
	19H	No.	. . . . . Other		
			. . . Car seat covers:		
	21K	No.	. . . . Sheep and lambskins		
	29E	No.	. . . . Other		
			. . . Other:		
	31G	No.	. . . . Sheep and lambskins		
	39B	No.	. . . . Other		
43.04					
4304.00			**Artificial fur and articles thereof:**		
4304.00.01	00A	. .	– Polishing caps or mops for power-driven spindles	Free	Free
4304.00.09	00B	pr	– Gloves, mittens and mitts	5	Free *See Below CA Free
4304.00.19	00H	. .	– Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3

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