

## **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) Parkings or similar waste, or 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, of 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 reindeer, of elk, of deer, of roebucks or of do gs.
- 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 purpose 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 this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
<b>4101</b>	<b>Raw Hides and skins of Bovine (INN)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</b>			
4101 20	- Whole hides and skins of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved:			
4101 20 10	--- Of cow, including cow calf	-	Free	-
4101 20 20	--- Of buffalo, including buffalo calf	-	Free	-
4101 20 90	--- Other	-	Free	-
4101 50	- Whole hides and skins, of a weight exceeding 16 kg:			
4101 50 10	--- Of cow, including cow calf	-	Free	-
4101 50 20	--- Of buffalo, including buffalo calf	-	Free	-
4101 50 90	--- Other	-	Free	-
4101 90	- Other, including butts, bends and bellies:			
4101 90 10	--- Of cow, including cow calf	-	Free	-
4101 90 20	--- Of buffalo, including buffalo calf	-	Free	-
4101 90 90	--- Other	-	Free	-
<b>4102</b>	<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved,</b>			

	<b>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	- <i>With wool on:</i>			
4102 10 10	--- Sheep skins	NUM	Free	-
4102 10 20	--- Pelts of baby lambs	NUM	Free	-
4102 10 30	--- Lamb skins, other than pelts	NUM	Free	-
	- <i>Without wool on :</i>			
4102 21	-- <i>Pickled :</i>			
4102 21 10	--- Sheep skins	NUM	Free	-
4102 21 20	--- Lamb skins	NUM	Free	-
4102 21 30	--- Lamb pelt	NUM	Free	-
4102 29	-- <i>Other :</i>			
4102 29 10	--- Sheep skins	NUM	Free	-
4102 29 20	--- Lamb skins	NUM	Free	-
<b>4103</b>	<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 10	- <i>Of goats or kids :</i>			
4103 10 10	--- Goat skins, pickled (wet salted)	NUM	Free	-
4103 10 20	--- Goat skins, dry salted	NUM	Free	-
4103 10 30	--- Goat skins, otherwise cured (dried, unsalted)	NUM	Free	-
4103 10 40	--- Kid skins	NUM	Free	-
4103 10 90	--- Other	NUM	Free	-
4103 20 00	- Of reptiles	-	Free	-
4103 30 00	-- Of swine	-	Free	-

4103 90 00	- Other	-	Free	-
<b>4104</b>	<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>			
	-- <i>In the wet state (including wet-blue):</i>			
4104 11 00	- Full gains, unsplit; grain splits	-	25%	-
4104 19 00	-- Other	-	25%	-
	-- In the dry state (crust):			
4104 41 00	-- Full grains, unsplit; grain splits	-	25%	-
4104 49 00	-- Other	-	25%	-
<b>4105</b>	<b>Tanned or crust skins of Sheep or lambs, without wool on, whether or not split, but not further prepared</b>			
4105 10 00	- In the wet state (including wet-blue)	-	25%	-
4105 30 00	- In the dry state (crust)	-	25%	-
<b>4106</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split But not further prepared</b>			
	Of goats or kids:			
4106 21 00	- In the wet state (including wet-blue)	-	25%	-
4106 22 00	-- In the dry state (crust)	-	25%	-
	Of swine:			
4106 31 00	-- In the wet state (including wet-blue)	-	25%	-
4106 32 00	--- In the dry state (crust)	-	25%	-
4106 40 00	--- Of reptiles	-	25%	-
	Other			
4106 91 00	--- In the wet state (including wet-blue)	-	25%	-

4106 92 00	--	In the dry state (crust)	-	25%	-
<b>4107</b>		<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>			
		<i>Whole hides and skins:</i>			
4107 11 00	-	Full grains, unsplit	-	25%	-
4107 12 00	--	Grain splits	-	25%	-
4107 19 00	--	Other	-	25%	-
		<i>Other, including sides:</i>			
4107 91 00	--	Full grains, unsplit	m <sup>2</sup>	25%	-
4107 92 00	--	Grain splits	m <sup>2</sup>	25%	-
4107 99 00	--	Other	m <sup>2</sup>	25%	-
<b>4112</b>	--	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamp, without wool on, whether or not split, other than leather of heading 4114</b>			
<b>4113</b>		<b>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</b>			
4113 10 00	-	Of goats or kids	-	25%	-
4113 20 00	-	Of swine	-	25%	-
4113 30 00	-	Of reptiles	-	25%	-
4113 90 00	--	Other	-	25%	-
<b>4114</b>		<b>Chamois (including combination chamois)</b>			

		<b>leather; patent leather and patent laminated leather ; metallised leather</b>			
4114 10 00	--	Chamois (including combination chamois) leather	-	25%	-
4114 20	--	<i>Patent leather and patent laminated leather; metallised leather :</i>			
4114 20 10	---	Patent leather and patent laminated leather	-	25%	-
4114 20 20	---	Metallised leather	-	25%	-
<b>4115</b>		<b>Composition leather with a basis of leather or leather fiber, 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</b>			
4115 10 00	-	Composition leather with a basis of leather of leather fiber , in slabs, sheets or strip, whether or not rolls	-	25%	-
4115 20	-	<i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:</i>			
4115 20 10	---	Cuttings of leather	-	25%	-
4115 20 90	---	Other	-	25%	-