

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 or elk, of deer, of roebucks or of dogs.

2 - (A) Headings 41.04 a 41.06 do not cover hides and skins which have undergone a tanning ( including pre - tanning) process which is reversible (n<sup>o</sup>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 NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
41.01		<b>Raw hides and skins of bovine (including buffalo) or equine animais (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>		
	41 01 20 00	- Whole hides and skins, <b>unsplit</b> , 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	Value	5%
	41 01 50 00	- Whole hides and skins, of a weight exceeding 16 kg	Value	5%
	41 01 90 00	- Other, including bends and bellies	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>41.02</b>		<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>		
	41 02 10 00	- With wool on	Value	5%
		- Without wool on :		
	41 02 21 00	- - Pickled	Value	5%
	41 02 29 00	- - Other	Value	5%
<b>41.03</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>		
	41 03 20 00	- Of reptiles	Value	5%
	41 03 30 00	- Of swine.	Special goods	
	41 03 90 00	- Other	Value	5%
<b>41.04</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>		
		- In the wet stat (including wet-blue):		
	41 04 11 00	- - Full grains, unsplit; grain splits	Value	5%
	41 04 19 00	- - Other	Value	5%
		- In the dry state (crust) :		
	41 04 41 00	- - Full grains, unsplit; grain splits	Value	5%
	41 04 49 00	- - Other	Value	5%
<b>41.05</b>		<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>		
	41 05 10 00	- In the wet stat (including wet-blue)	Value	5%
	41 05 30 00	- In the dey state (crust)	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
41.06		<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 :		
	41 06 21 00	- - In the wet state (including wet-blue)	Value	5%
	41 06 22 00	- - In the dry state (crust)	Value	5%
		- Of swine :		
	41 06 31 00	- - In the wet state (including wet-blue)		Special Goods
	41 06 32 00	- - In the dry state (crust)		Special Goods
	41 06 40 00	- Of reptiles	Value	5%
		- Other :		
	41 06 91 00	- - In the wet state (including wet-blue)	Value	5%
	41 06 92 00	- - In the dry state (crust)	Value	5%
41.07		<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 41.14.</b>		
		- Whole hides and skins :		
	41 07 11 00	- - Full grains, unsplit	Value	5%
	41 07 12 00	- - Grain splits	Value	5%
	41 07 19 00	- - Other	Value	5%
		- Other, including sides :		
	41 07 91 00	- - Full grains, unsplit	Value	5%
	41 07 92 00	- - Grain splits	Value	5%
	41 07 99 00	- - Other	Value	5%
41.08		<b>Deleted</b>		
41.09		<b>Deleted</b>		
41.10		<b>Deleted</b>		
41.11		<b>Deleted</b>		
41.12	41 12 00 00	<b>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.</b>	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>41.13</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 41.14.</b>		
	41 13 10 00	- Of goats or kids	Value	5%
	41 13 20 00	- Of swine		Special Goods
	41 13 30 00	- Of reptiles	Value	5%
	41 13 90 00	- Other	Value	5%
<b>41.14</b>		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather;metalised leather.</b>		
	41 14 10 00	- Chamois (including combination chamois) leather	Value	5%
	41 14 20 00	- Patent leather and patent laminated leather; metallised leather	Value	5%
<b>41.15</b>		<b>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 sust, powder and flour.</b>		
	41 15 10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Value	5%
	41 15 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	Value	5%