

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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.

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	- 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:	
4101.20.10	-- Pre-tanned	KGM
4101.20.90	-- Other	KGM
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:	
4101.50.10	-- Pre-tanned	KGM
4101.50.90	-- Other	KGM
4101.90	- Other, including butts, bends and bellies:	
4101.90.10	-- Pre-tanned	KGM
4101.90.90	-- Other	KGM

41.02 – 41.06 Section VIII

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	KGM			
		- Without wool on:				
	4102.21.00	-- Pickled	KGM			
	4102.29	-- Other:				
	4102.29.10	--- Pre-tanned	KGM			
	4102.29.90	--- Other	KGM			
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	- Of reptiles:				
	4103.20.10	-- Pre-tanned	KGM			
	4103.20.90	-- Other	KGM			
	4103.30.00	- Of swine	KGM			
	4103.90.00	- Other	KGM			
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):				
	4104.11.00	-- Full grains, unsplit; grain splits	KGM			
	4104.19.00	-- Other	KGM			
		- In the dry state (crust):				
	4104.41.00	-- Full grains, unsplit; grain splits	KGM			
	4104.49.00	-- Other	KGM			
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)	KGM			
	4105.30.00	- In the dry state (crust)	KGM			
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)	KGM			
	4106.22.00	-- In the dry state (crust)	KGM			
		- Of swine:				
	4106.31.00	-- In the wet state (including wet-blue)	KGM			
	4106.32.00	-- In the dry state (crust)	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	4106.40	- Of reptiles:				
	4106.40.10	-- In the wet state (including wet-blue)	KGM			
	4106.40.20	-- In the dry state (crust)	KGM			
		- Other:				
	4106.91.00	-- In the wet state (including wet-blue)	KGM			
	4106.92.00	-- In the dry state (crust)	KGM			
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	KGM			
	4107.12.00	-- Grain splits	KGM			
	4107.19.00	-- Other	KGM			
		- Other, including sides:				
	4107.91.00	-- Full grains, unsplit	KGM			
	4107.92.00	-- Grain splits	KGM			
	4107.99.00	-- Other	KGM			
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.	KGM			
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	KGM			
	4113.20.00	- Of swine	KGM			
	4113.30.00	- Of reptiles	KGM			
	4113.90.00	- Other	KGM			
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
	4114.10.00	- Chamois (including combination chamois) leather	KGM			
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	KGM			
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	KGM			
	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	KGM			