

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 SILKWORM 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 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 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 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 purposes 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 the nomenclature, the expression 'composition leather' means only substances of the kind referred to in heading 4115.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
		3	4
4101	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	–– Fresh	Free	p/st
4101 20 30	–– Wet-salted	Free	p/st
4101 20 50	–– Dried or dry-salted	Free	p/st
4101 20 80	–– Other	Free	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4101 50	– Whole hides and skins, of a weight exceeding 16 kg:		
4101 50 10	–– Fresh	Free	p/st
4101 50 30	–– Wet-salted	Free	p/st
4101 50 50	–– Dried or dry-salted	Free	p/st
4101 50 90	–– Other	Free	p/st
4101 90 00	– Other, including butts, bends and bellies	Free	—
4102	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	– With wool on:		
4102 10 10	–– Of lambs	Free	p/st
4102 10 90	–– Other	Free	p/st
	– Without wool on:		
4102 21 00	–– Pickled	Free	p/st
4102 29 00	–– Other	Free	p/st
4103	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	– Of reptiles	Free	p/st
4103 30 00	– Of swine	Free	p/st
4103 90 00	– Other	Free	—
4104	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	––– Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)	Free	p/st
	––– Other:		
	–––– Of bovine (including buffalo) animals:		
4104 11 51	–––– Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	Free	p/st
4104 11 59	–––– Other	Free	p/st
4104 11 90	–––– Other	5,5	p/st
4104 19	–– Other:		
4104 19 10	–– Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)	Free	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other: ---- Of bovine (including buffalo) animals: ----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)		
4104 19 51	----- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
4104 19 59	----- Other	Free	p/st
4104 19 90	----- Other	5,5	p/st
	– In the dry state (crust):		
4104 41	-- Full grains, unsplit; grain splits: --- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²):		
4104 41 11	--- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
4104 41 19	--- Other	6,5	p/st
	--- Other: ---- Of bovine (including buffalo) animals: ----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)		
4104 41 51	----- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	6,5	p/st
4104 41 59	----- Other	6,5	p/st
4104 41 90	----- Other	5,5	p/st
4104 49	-- Other: --- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²):		
4104 49 11	--- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
4104 49 19	--- Other	6,5	p/st
	--- Other: ---- Of bovine (including buffalo) animals: ----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)		
4104 49 51	----- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	6,5	p/st
4104 49 59	----- Other	6,5	p/st
4104 49 90	----- Other	5,5	p/st
4105	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)	2	p/st
4105 30	– In the dry state (crust):		
4105 30 10	-- Of Indian hair sheep, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
4105 30 90	-- Other	2	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4106	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)	2	p/st
4106 22	--- In the dry state (crust):		
4106 22 10	--- Of Indian goat or kid, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
4106 22 90	--- Other	2	p/st
	– Of swine:		
4106 31 00	--- In the wet state (including wet-blue)	2	p/st
4106 32 00	--- In the dry state (crust)	2	p/st
4106 40	– Of reptiles:		
4106 40 10	--- Vegetable pre-tanned	Free	p/st
4106 40 90	--- Other	2	p/st
	– Other:		
4106 91 00	--- In the wet state (including wet-blue)	2	—
4106 92 00	--- In the dry state (crust)	2	p/st
4107	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:		
	– Whole hides and skins:		
4107 11	--- Full grains, unsplit:		
	---- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²):		
4107 11 11	----- Boxcalf	6,5	m ²
4107 11 19	----- Other	6,5	m ²
4107 11 90	----- Other	6,5	m ²
4107 12	--- Grain splits:		
	---- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²):		
4107 12 11	----- Boxcalf	6,5	m ²
4107 12 19	----- Other	6,5	m ²
	---- Other:		
4107 12 91	----- Bovine (including buffalo) leather	5,5	m ²
4107 12 99	----- Equine leather	6,5	m ²
4107 19	--- Other:		
4107 19 10	---- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²)	6,5	m ²

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4107 19 90	--- Other	6,5	m ²
	– Other, including sides:		
4107 91	– Full grains, unsplit:		
4107 91 10	--- Sole leather	6,5	—
4107 91 90	--- Other	6,5	m ²
4107 92	– Grain splits:		
4107 92 10	--- Bovine (including buffalo) leather	5,5	m ²
4107 92 90	--- Equine leather	6,5	m ²
4107 99	– Other:		
4107 99 10	--- Bovine (including buffalo) leather	6,5	m ²
4107 99 90	--- Equine leather	6,5	m ²
[4108]			
[4109]			
[4110]			
[4111]			
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 4114	3,5	m ²
4113	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:		
4113 10 00	– Of goats or kids	3,5	m ²
4113 20 00	– Of swine	2	m ²
4113 30 00	– Of reptiles	2	m ²
4113 90 00	– Other	2	m ²
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:		
4114 10	– Chamois (including combination chamois) leather:		
4114 10 10	– Of sheep or lambs	2,5	p/st
4114 10 90	– Of other animals	2,5	p/st
4114 20 00	– Patent leather and patent laminated leather; metallised leather	2,5	m ²
4115	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	2,5	—
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	Free	—

CHAPTER 42

**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM 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 3006);
 - (b) articles of apparel and 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 4303 or 4304);
 - (c) made-up articles of netting (heading 5608);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof of Chapter 65;
 - (f) whips, riding-crops or other articles of heading 6602;
 - (g) cuff links, bracelets or other imitation jewellery (heading 7117);
 - (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 9209);
 - (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 9606.
3. (A) In addition to the provisions of note 2 above, heading 4202 does not cover:
 - (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - (b) articles of plaiting materials (heading 4602).
- (B) Articles of headings 4202 and 4203 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 4203, 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 9113).

Additional note

1. *For the purposes of the subheadings of heading 4202, the term 'outer surface' is to refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.*

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material		
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, 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: <ul style="list-style-type: none"> – Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers: <ul style="list-style-type: none"> -- With outer surface of leather or of composition leather: <ul style="list-style-type: none"> ---- Executive-cases, briefcases, school satchels and similar containers ---- Other -- With outer surface of plastics or of textile materials: <ul style="list-style-type: none"> ---- Of sheeting of plastics: <ul style="list-style-type: none"> ----- Executive-cases, briefcases, school satchels and similar containers ----- Other ---- Of moulded plastic material ---- Of other materials, including vulcanised fibre: <ul style="list-style-type: none"> ----- Executive-cases, briefcases, school satchels and similar containers ----- Other -- Other: <ul style="list-style-type: none"> ---- Of aluminium ---- Of other materials – Handbags, whether or not with shoulder strap, including those without handle: <ul style="list-style-type: none"> -- With outer surface of leather or of composition leather -- With outer surface of sheeting of plastics or of textile materials: <ul style="list-style-type: none"> ---- Of sheeting of plastics ---- Of textile materials -- Other 	2,7	—
4202 11	-- With outer surface of leather or of composition leather: <ul style="list-style-type: none"> ---- Executive-cases, briefcases, school satchels and similar containers 	3	p/st
4202 11 10	---- Executive-cases, briefcases, school satchels and similar containers	3	—
4202 11 90	---- Other	3	—
4202 12	-- With outer surface of plastics or of textile materials: <ul style="list-style-type: none"> ---- Of sheeting of plastics: <ul style="list-style-type: none"> ----- Executive-cases, briefcases, school satchels and similar containers ----- Other ---- Of moulded plastic material ---- Of other materials, including vulcanised fibre: <ul style="list-style-type: none"> ----- Executive-cases, briefcases, school satchels and similar containers ----- Other 		
4202 12 11	---- Executive-cases, briefcases, school satchels and similar containers	9,7	p/st
4202 12 19	---- Other	9,7	—
4202 12 50	---- Of moulded plastic material	5,2	—
4202 12 91	---- Of other materials, including vulcanised fibre: <ul style="list-style-type: none"> ----- Executive-cases, briefcases, school satchels and similar containers 	3,7	p/st
4202 12 99	---- Other	3,7	—
4202 19	-- Other: <ul style="list-style-type: none"> ---- Of aluminium ---- Of other materials 		
4202 19 10	---- Of aluminium	5,7	—
4202 19 90	---- Of other materials	3,7	—
	– Handbags, whether or not with shoulder strap, including those without handle: <ul style="list-style-type: none"> -- With outer surface of leather or of composition leather 		
4202 21 00	-- With outer surface of leather or of composition leather	3	p/st
4202 22	-- With outer surface of sheeting of plastics or of textile materials: <ul style="list-style-type: none"> ---- Of sheeting of plastics 		
4202 22 10	---- Of sheeting of plastics	9,7	p/st
4202 22 90	---- Of textile materials	3,7	p/st
4202 29 00	-- Other	3,7	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Articles of a kind normally carried in the pocket or in the handbag:		
4202 31 00	–– With outer surface of leather or of composition leather	3	—
4202 32	–– With outer surface of sheeting of plastics or of textile materials:		
4202 32 10	––– Of sheeting of plastics	9,7	—
4202 32 90	––– Of textile materials	3,7	—
4202 39 00	–– Other	3,7	—
	– Other:		
4202 91	–– With outer surface of leather or of composition leather:		
4202 91 10	––– Travelling-bags, toilet bags, rucksacks and sports bags	3	—
4202 91 80	––– Other	3	—
4202 92	–– With outer surface of sheeting of plastics or of textile materials:		
	––– Of sheeting of plastics:		
4202 92 11	–––– Travelling-bags, toilet bags, rucksacks and sports bags	9,7	—
4202 92 15	–––– Musical instrument cases	6,7	—
4202 92 19	–––– Other	9,7	—
	––– Of textile materials:		
4202 92 91	–––– Travelling-bags, toilet bags, rucksacks and sports bags	2,7	—
4202 92 98	–––– Other	2,7	—
4202 99 00	–– Other	3,7	—
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
4203 10 00	– Articles of apparel	4	—
	– Gloves, mittens and mitts:		
4203 21 00	–– Specially designed for use in sports	9	pa
4203 29	–– Other:		
4203 29 10	––– Protective for all trades	9	pa
4203 29 90	––– Other	7	pa
4203 30 00	– Belts and bandoliers	5	—
4203 40 00	– Other clothing accessories	5	—
[4204]			
4205 00	Other articles of leather or of composition leather:		
	– Of a kind used in machinery or mechanical appliances or for other technical uses:		
4205 00 11	–– Conveyor or transmission belts or belting	2	—
4205 00 19	–– Other	3	—
4205 00 90	– Other	2,5	—
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1,7	—

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**Notes**

1. Throughout the nomenclature, references to 'furskins', other than to raw furskins of heading 4301, 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 0505 or 6701);
 - (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 4203);
 - (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 4303 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 4303 or 4304, as the case may be.
5. Throughout the nomenclature, 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 5801 or 6001).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:		
4301 10 00	– Of mink, whole, with or without head, tail or paws	Free	p/st
4301 30 00	– 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	p/st
4301 60 00	– Of fox, whole, with or without head, tail or paws	Free	p/st
4301 80 00	– Other furskins, whole, with or without head, tail or paws	Free	—
4301 90 00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4302	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 4303:		
	– Whole skins, with or without head, tail or paws, not assembled:		
4302 11 00	–– Of mink	Free	p/st
4302 19	–– Other:		
4302 19 15	––– Of beaver, muskrat or fox	Free	p/st
4302 19 35	––– Of rabbit or hare	Free	p/st
	––– Of seal:		
4302 19 41	–––– Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
4302 19 49	–––– Other	2,2	p/st
	––– Of sheep or lambs:		
4302 19 75	–––– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	p/st
4302 19 80	–––– Other	2,2	p/st
4302 19 99	–––– Other	2,2	—
4302 20 00	– Heads, tails, paws and other pieces or cuttings, not assembled	Free	—
4302 30	– Whole skins and pieces or cuttings thereof, assembled:		
4302 30 10	–– ‘Dropped’ furskins	2,7	—
	–– Other:		
4302 30 25	––– Of rabbit or hare	2,2	p/st
	––– Of seal:		
4302 30 51	–––– Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
4302 30 55	–––– Other	2,2	p/st
4302 30 99	–––– Other	2,2	—
4303	Articles of apparel, clothing accessories and other articles of furskin:		
4303 10	– Articles of apparel and clothing accessories:		
4303 10 10	–– Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs) ...	3,7	—
4303 10 90	–– Other	3,7	—
4303 90 00	– Other	3,7	—
4304 00 00	Artificial fur and articles thereof	3,2	—