

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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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, 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	kg
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	kg
4101.90.00	Other, including butts, bends and bellies	Free	kg
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	kg
4102.20.00	Without wool on:		
4102.21.00	Pickled	Free	kg
4102.29.00	Other	Free	kg
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	Of reptiles	Free	kg
4103.30.00	Of swine	Free	kg
4103.90.00	Other	Free	kg
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	Free	kg
4104.19.00	Other	Free	kg
	In the dry state (crust):		
4104.41.00	Full grains, unsplit; grain splits	Free	kg
4104.49.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	kg
4105.30.00	In the dry state (crust)	Free	kg
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	kg
4106.22.00	In the dry state (crust)	Free	kg
	Of swine:		
4106.31.00	In the wet state (including wet-blue)	Free	kg
4106.32.00	In the dry state (crust)	Free	kg
4106.40.00	Of reptiles	Free	kg
	Other:		
4106.91.00	In the wet state (including wet-blue)	Free	kg
4106.92.00	In the dry state (crust)	Free	kg
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	Free	kg
4107.12.00	Grain splits	Free	kg
4107.19.00	Other	Free	kg
	Other, including sides:		
4107.91.00	Full grains, unsplit	Free	kg
4107.92.00	Grain splits	Free	kg
4107.99.00	Other	Free	kg
[41.08]			
[41.09]			
[41.10]			
[41.11]			
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	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.13 4113.10.00 4113.20.00 4113.30.00 4113.90.00	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. Of goats or kids Of swine Of reptiles Other	Free Free Free Free	kg kg kg kg
41.14 4114.10.00 4114.20.00	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. Chamois (including combination chamois) leather Patent leather and patent laminated leather; metallised leather	Free Free	kg kg
41.15 4115.10.00 4115.20.00	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. 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	Free Free	kg kg

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. 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 4304.00);
 - (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 6602.00;
 - (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, lamps 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.

2. (A) In addition to the provisions of Note 1 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.
3. 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).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.	25%	kg
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; traveling-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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: With outer surface of leather, of composition leather or of patent leather:		
4202.11.10	Suit-cases and brief-cases	25%	kg and No
4202.11.90	Other	25%	kg and No
4202.12.00	With outer surface of plastics or of textile materials:		
4202.12.10	Suit-cases	25%	kg and No
4202.12.20	Brief-cases	25%	kg and No
4202.12.90	Other	25%	kg and No
4202.19.00	Other	25%	kg and No
4202.21.00	Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather, of composition leather or of patent leather:		
4202.21.10	Travelling bags	25%	kg and No
4202.21.90	Other	25%	kg and No
4202.22.00	With outer surface of plastic sheeting or of textile materials:		
4202.22.10	Travelling bags	25%	kg and No
4202.22.90	Other	25%	kg and No
4202.29.00	Other	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather, of composition leather or of patent leather:		
4202.31.10	Purses, spectacle cases and wallets	25%	kg and No
4202.31.90	Other	25%	kg and No
4202.32.00	With outer surface of plastic sheeting or of textile materials:		
4202.32.10	Purses, spectacle cases and wallets	25%	kg and No
4202.32.90	Other	25%	kg and No
4202.39.00	Other	25%	kg and No
4202.91.00	Other: With outer surface of leather, of composition leather or of patent leather	25%	kg and No
4202.92.00	With outer surface of plastic sheeting or of textile materials	25%	kg and No
4202.99.00	Other	25%	kg and No
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.		
4203.10.00	Articles of apparel Gloves, mittens and mitts:	25%	kg
4203.21.00	Specially designed for use in sports	20%	kg and pair
4203.29.00	Other:		
4203.29.10	Industrial gloves	10%	kg and pair
4203.29.90	Other	25%	kg
4203.30.00	Belts and bandoliers	25%	kg
4203.40.00	Other clothing accessories	25%	kg
[42.04]			
42.05	Other articles of leather or of composition leather.		
4205.00.10	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%	kg
4205.00.90	Other	25%	kg
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5%	kg

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature 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 4304.00 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 58.01 or 60.01).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	Of mink, whole, with or without head, tail or paws	Free	kg
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	kg
4301.60.00	Of fox, whole, with or without head, tail or paws	Free	kg
4301.80.00	Other furskins, whole, with or without head, tail or paws	Free	kg
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	kg
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	Of mink	5%	kg
4302.19.00	Other	5%	kg
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	5%	kg
4302.30.00	Whole skins and pieces or cuttings thereof, Assembled	5%	kg
43.03	Articles of apparel, clothing accessories and other articles of furskin.		
4303.10.00	Articles of apparel and clothing accessories Other:	25%	kg
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	kg
4303.90.90	Other	25%	kg
43.04	Artificial fur and articles thereof.		
4304.00.10	Artificial fur	5%	kg
4304.00.20	Articles	25%	kg