

SECTION 08

RAWS HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND

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)

subdivisions

CHAPTER 41 - RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

CHAPTER 42 - ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 43 - FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

CHAPTER 41

RAW HIDES AND SKINS (OTHER THEN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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 and 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 dogs.

2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
41.01	Raw hides and skins of bovine or equine animals, not tanned		
4101.2000.00	-salted/16kg fresh		5
4101.5000.00	Whole hides and skins, of weight exceeding 16kg		5
4101.9000.00	Other hides and skins, including butts, bends, and bellies		5
41.02	Raw skins of sheep or lambs, but not tanned		
4102.1000.00	Raw skins of sheep or lambs, with wool on		5
4102.2100.00	Pickled skins of sheep or lambs, without wool, not tanned		5
4102.2900.00	other skins of sheep or lambs, without wool, not pickled, not tanned		5
41.03	Other raw hides and skins, fresh or preserved, not tanned, nes		
4103.2000.00	Hides and skins of reptiles, fresh or preserved, not tanned		5
4103.3000.00	Other raw hides and skins of swine, fresh or otherwise preserved		5
4103.9000.00	Other hides and skins, fresh or preserved, not tanned, nes		5
41.04	Leather of bovine or equine animals, without hair on		
4104.1100.00	Tanned/crust hides & skins of bovine animals, wet state; full grains, unsplit, grain splits		10
4104.1900.00	Other Tanned/crust hides & skins of bovine (incl buffalo) or equine animals in wet state		10
4104.4100.00	Tanned/crust hides of bovine animals in the dry state; Full grains, unsplit, grain splits		10
4104.4900.00	Other tanned/crust hides & skins of bovine or equine animals in the dry state		10

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
41.05	Sheep or lamb skin leather, without wool on		
4105.1000.00	... without wool ,in wet state (including wet blue)		10
4105.3000.00	Tanned or crust skins of sheep or lambs, without wool on ,in the dry state		10
41.06	Goat or kid skin leather, without hair on		
4106.2100.00	Tanned or crust hides and skins without wool/hair on, of goats or kids, in the wet state		10
4106.2200.00	Tanned or crust hides and skins without wool/hair on, of goats or kids, in the dry state		10
4106.3100.00	Tanned or crust hides and skins of swine, witout wool or hair on, in the wet state		10
4106.3200.00	Tanned or crust hides and skins of swine, without wool or hair on, in dry state		10
4106.4000.00	Tanned or crust hides and skins without wool or hair on of reptiles		10
4106.9100.00	Tanned or crust hides and skins of other animals, without wool or hair on(wet state)		10
4106.9200.00	Tanned or crust hides and skins of other animals, without wool or hair on(dry state)		10
41.07	Leather of other animals, without hair on		
4107.1100.00	Whole hides and skins, further prepared, full grains, unsplit		10
4107.1200.00	Whole hides and skins, further prepared after tanning or crusting, grains split		10
4107.1900.00	.after tanning/crusting of bovine animals,no hair on		10
4107.9100.00	Other leather further prepared after tanning or crusting; Full grains,nsplit		10
4107.9200.00	Other leather further prepared after tanning or crusting; Grain splits		10
4107.9900.00	Other leather further prepared after tanning or crusting, without hair		10
41.12	Leather further prepared after tanning or crusting		
4112.0000.00	-dressed leather of sheep/lam		10
41.13	Leather further prepared after tanning or...		
4113.1000.00	Leather further prepared after tanning/crusting without wool on of goats or kids		10
4113.2000.00	Leather further prepared after tanning/crusting without wool on Of swine		10
4113.3000.00	Leather further prepared after tanning/crusting without wool on of reptiles		10
4113.9000.00	Leather further prepared after tanning/crusting without wool on of Other animals		10
41.14	Chamois (including combination chamois)		
4114.1000.00	Chamois (including combination chamois) leather		10
4114.2000.00	Patent leather and patent laminated leather; metallised leather		10
41.15	Composition leather with a basis of leather or leather fibre		
4115.1000.00	Composition leather with a basis of leather or leather fibre in slabs, sheets or strip		10
4115.2000.00	Parings & other waste of leather/ composition leather,not suitable for manu of articles		10