

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 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)	SITC REV 3
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	211.21
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	kg	211.211
4101.90.00	Other, including butts, bends and bellies	Free	kg	211.212
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	211.6
4102.20.00	Without wool on:			
4102.21.00	Pickled	Free	kg	211.71
4102.29.00	Other	Free	kg	211.79
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	211.991
4103.30.00	Of swine	Free	kg	211.992
4103.90.00	Other	Free	kg	211.999

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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.			
4104.10.00	In the wet state (including wet-blue):			
4104.11.00	Full grains, unsplit; grain splits	Free	kg	611.418
4104.19.00	Other	Free	kg	611.47
4104.40.00	In the dry state (crust):			
4104.41.00	Full grains, unsplit; grain splits	Free	kg	611.422
4104.49.00	Other	Free	kg	611.45
41.05	Tanned or crust skins or 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	611.51
4105.30.00	In the dry state (crust)	Free	kg	611.521
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
4106.20.00	Of goats or kids:			
4106.21.00	In the wet state (including wet-blue)	Free	kg	611.613
4106.22.00	In the dry state (crust)	Free	kg	611.614
4106.30.00	Of swine:			
4106.31.00	In the wet state (including wet-blue)	Free	kg	611.615
4106.32.00	In the dry state (crust)	Free	kg	611.63
4106.40.00	Of reptiles	Free	kg	611.64
4106.90.00	Other:			
4106.91.00	In the wet state (including wet-blue)	Free	kg	611.65
4106.92.00	In the dry state (crust)	Free	kg	611.66
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.			
4107.10.00	Whole hides and skins:			
4107.11.00	Full grains, unsplit	Free	kg	611.711

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4107.12.00	Grain splits	Free	kg	611.72
4107.19.00	Other	Free	kg	611.73
4107.90.00	Other, including sides:			
4107.91.00	Full grains, unsplit	Free	kg	611.74
4107.92.00	Grain splits	Free	kg	611.75
4107.99.00	Other	Free	kg	611.799
[41.08]				
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[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	611.31
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	Free	kg	611.41
4113.20.00	Of swine	Free	kg	611.42
4113.30.00	Of reptiles	Free	kg	611.43
4113.90.00	Other	Free	kg	611.49
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00	Chamois (including combination chamois) leather	5%	kg	611.51
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	kg	611.52

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	Free	kg	611.53
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	kg	611.54

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