

**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 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 this Schedule, the expression “composition leather” means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
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 DEHAIRD OR SPLIT			
4101 20	- 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:			

(1)	(2)	(3)	(4)	(5)
4101 20 10	--- Of cow, including cow calf	kg.	Free	-
4101 20 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 20 90	--- Other	kg.	Free	-
4101 50	- <i>Whole hides and skins, of a weight exceeding 16 kg. :</i>			
4101 50 10	--- Of cow, including cow calf	kg.	Free	-
4101 50 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 50 90	--- Other	kg.	Free	-
4101 90	- <i>Other, including butts, bends and bellies:</i>			
4101 90 10	--- Of cow, including cow calf	kg.	Free	-
4101 90 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 90 90	--- Other	kg.	Free	-
<b>4102</b>	<b>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</b>			
4102 10	- <i>With wool on :</i>			
4102 10 10	--- Sheep skins	u	Free	-
4102 10 20	--- Pelts of baby lambs	u	Free	-
4102 10 30	--- Lamb skins, other than pelts	u	Free	-
	- <i>Without wool on :</i>			
4102 21	-- <i>Pickled :</i>			
4102 21 10	--- Sheep skins	u	Free	-
4102 21 20	--- Lamb skins	u	Free	-
4102 21 30	--- Lamb pelt	u	Free	-
4102 29	-- <i>Other :</i>			
4102 29 10	--- Sheep skins	u	Free	-
4102 29 20	--- Lamb skins	u	Free	-
<b>4103</b>	<b>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 DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(B) OR 1(C) TO THIS CHAPTER</b>			
4103 20 00	- Of reptiles	kg.	Free	-
4103 30 00	- Of swine	kg.	Free	-
4103 90 00	- Other	kg.	Free	-
<b>4104</b>	<b>TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED</b>			
	- <i>In the wet state (including wet-blue):</i>			
4104 11 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 19 00	-- Other	kg.	10%	-
	- <i>In the dry state (crust):</i>			
4104 41 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 49 00	-- Other	kg.	10%	-
<b>4105</b>	<b>TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED</b>			
4105 10 00	- In the wet state (including wet-blue)	kg.	10%	-
4105 30 00	- In the dry state (crust)	kg.	10%	-
<b>4106</b>	<b>TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED</b>			
	- <i>Of goats or kids:</i>			
4106 21 00	-- In the wet state (including wet-blue)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4106 22 00	-- In the dry state (crust)	kg.	10%	-
	- <i>Of swine:</i>			
4106 31 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 32 00	-- In the dry state (crust)	kg.	10%	-
4106 40 00	- <i>Of reptiles</i>	kg.	10%	-
	- <i>Other:</i>			
4106 91 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 92 00	-- In the dry state (crust)	kg.	10%	-
<b>4107</b>	<b>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</b>			
	- <i>Whole hides and skins:</i>			
4107 11 00	-- Full grains, unsplit	kg.	10%	-
4107 12 00	-- Grain splits	kg.	10%	-
4107 19 00	- Other	kg.	10%	-
	-- <i>Other, including sides:</i>			
4107 91 00	-- Full grains, unsplit	kg.	10%	-
4107 92 00	-- Grain splits	kg.	10%	-
4107 99 00	-- Other	kg.	10%	-
<b>4112 00 00</b>	<b>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</b>	kg.	10%	-
<b>4113</b>	<b>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</b>			
4113 10 00	- Of goats or kids	kg.	10%	-
4113 20 00	- Of swine	kg.	10%	-
4113 30 00	- Of reptiles	kg.	10%	-
4113 90 00	- Other	kg.	10%	-
<b>4114</b>	<b>CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER ; METALLISED LEATHER</b>			
4114 10 00	- Chamois (including combination chamois) leather	kg.	10%	-
4114 20	- <i>Patent leather and patent laminated leather; metallised leather :</i>			
4114 20 10	--- Patent leather and patent laminated leather	kg.	10%	-
4114 20 20	--- Metallised leather	kg.	10%	-
<b>4115</b>	<b>COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, 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</b>			
4115 10 00	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.	10%	-
4115 20	- <i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:</i>			
4115 20 10	--- Cuttings of leather	kg.	10%	-
4115 20 90	--- Other	kg.	10%	-