

## 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)

## Section VIII – 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 pretanning) 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, colored or fat-liquored (stuffed) prior to drying.
3. Throughout the Schedule B the expression "composition leather” means only substances of the kind referred to in heading 4115.

#### Statistical Note

1. The term "fancy”, as applied to leather, means leather which has been embossed, printed, or otherwise decorated in any manner or to any extent (including leather on which the original grain has been accentuated by any process, but excluding leather of subheading 4114.20).

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| Schedule B No. and Headings | Commodity Description  | Unit of Quantity |
|-----------------------------|--|------------------|
| 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, of a weight per skin not exceeding 8 kg (17.64 lb.) when simply dried, 10 kg (22.05 lb.) when dry-salted, or 16 kg (35.28 lb.) when fresh, wet-salted or otherwise preserved:                           |                  |
|                             | Not pretanned:   |                  |
| 4101.20.1010                | Of bovine animals .....  | Pcs.             |
| 4101.20.1020                | Of equine animals .....  | Pcs.             |
|                             | Other:   |                  |
|                             | Of bovine animals (including buffalo):<br>Of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):   |                  |
| 4101.20.2000                | Upper and lining .....   | Pcs.             |
| 4101.20.3000                | Other .....  | Pcs.             |
|                             | Other:   |                  |
| 4101.20.3500                | Of buffalo .....   | Pcs.             |
|                             | Other:   |                  |
| 4101.20.4000                | Vegetable pretanned .....  | Pcs.             |
| 4101.20.5000                | Other .....  | Pcs.             |
| 4101.20.7000                | Other .....  | Pcs.             |
| 4101.50                     | Whole hides and skins, of a weight exceeding 16 kg:<br>Not pretanned:  |                  |
|                             | Of bovine animals:   |                  |
| 4101.50.1010                | Cattle .....   | Pcs.             |
| 4101.50.1020                | Other .....  | Pcs.             |
| 4101.50.1095                | Of equine animals .....  | Pcs.             |

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| Schedule B No.<br>and Headings | Commodity Description   | Unit of<br>Quantity |
|--------------------------------|---|---------------------|
| 4101 (con.)                    | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, etc. – (con.): |                     |
| 4101.50 (con.)                 | Whole hides and skins, of a weight exceeding 16 kg (con.):  |                     |
|                                | Other:  |                     |
|                                | Of bovine animals (including buffalo):  |                     |
|                                | Of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):  |                     |
| 4101.50.2000                   | Upper and lining .....  | Pcs.                |
| 4101.50.3000                   | Other .....   | Pcs.                |
|                                | Other:  |                     |
| 4101.50.3500                   | Of buffalo .....  | Pcs.                |
|                                | Other:  |                     |
| 4101.50.4000                   | Vegetable pretanned .....   | Pcs.                |
| 4101.50.5000                   | Other .....   | Pcs.                |
| 4101.50.7000                   | Other .....   | Pcs.                |
| 4101.90                        | Other, including butts, bends and bellies:  |                     |
|                                | Not pretanned:  |                     |
|                                | Of bovine animals:  |                     |
|                                | Fresh or wet-salted:  |                     |
| 4101.90.1010                   | Butts and bends .....   | Pcs.                |
| 4101.90.1020                   | Other .....   | Pcs.                |
| 4101.90.1030                   | Other .....   | Pcs.                |
| 4101.90.1040                   | Of equine animals .....   | Pcs.                |
|                                | Other:  |                     |
|                                | Of bovine animals (including buffalo):  |                     |
| 4101.90.3500                   | Of buffalo .....  | Pcs.                |
|                                | Other:  |                     |
| 4101.90.4000                   | Vegetable pretanned .....   | Pcs.                |
| 4101.90.5000                   | Other .....   | Pcs.                |
| 4101.90.7000                   | Other .....   | Pcs.                |

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| Schedule B No. and Headings | Commodity Description  | Unit of Quantity |
|-----------------------------|--|------------------|
| 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:  |                  |
| 4102.10.1000                | Not pretanned .....  | Pcs.             |
|                             | Other:   |                  |
| 4102.10.2000                | Vegetable pretanned .....  | Pcs.             |
| 4102.10.3000                | Other .....  | Pcs.             |
|                             | Without wool on:   |                  |
| 4102.21.0000                | Pickled .....  | Pcs.             |
| 4102.29                     | Other:   |                  |
| 4102.29.1000                | Not pretanned .....  | Pcs.             |
|                             | Other:   |                  |
| 4102.29.2000                | Vegetable pretanned .....  | Pcs.             |
| 4102.29.3000                | Other .....  | Pcs.             |
| 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                     | Of reptiles:   |                  |
| 4103.20.1000                | Not pretanned .....  | Pcs.             |
|                             | Other:   |                  |
| 4103.20.2000                | Vegetable pretanned .....  | Pcs.             |
| 4103.20.3000                | Other .....  | Pcs.             |
| 4103.30                     | Of swine:  |                  |
| 4103.30.1000                | Not pretanned .....  | Pcs.             |
| 4103.30.2000                | Other .....  | Pcs.             |

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| Schedule B No. and Headings | Commodity Description   | Unit of Quantity |
|-----------------------------|---|------------------|
| 4103 (con.)                 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, etc. – (con.):                         |                  |
| 4103.90                     | Other:  |                  |
|                             | Not pretanned:  |                  |
| 4103.90.1140                | Of goats or kids .....  | Pcs.             |
| 4103.90.1180                | Other .....   | kg               |
|                             | Other:  |                  |
|                             | Of goats or kids:   |                  |
| 4103.90.1200                | Vegetable pretanned .....   | Pcs.             |
| 4103.90.1300                | Other .....   | Pcs.             |
| 4103.90.2000                | Other .....   | kg               |
| 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:   |                  |
|                             | Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):  |                  |
| 4104.11.1000                | Upper leather, lining leather .....   | m <sup>2</sup>   |
| 4104.11.2000                | Other .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4104.11.3000                | Buffalo .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4104.11.4000                | Upper leather; sole leather .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
|                             | Wet blues:  |                  |
| 4104.11.5030                | Not split .....   | Pcs.             |
|                             | Split:  |                  |
| 4104.11.5040                | Grains .....  | Pcs.             |
| 4104.11.5070                | Other .....   | kg               |
| 4104.11.5080                | Other .....   | kg               |

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| Schedule B No. and Headings | Commodity Description   | Unit of Quantity |
|-----------------------------|---|------------------|
| 4104 (con.)                 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, etc. – (con.):<br>In the wet state (including wet-blue) (con.): |                  |
| 4104.19                     | Other:<br>Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):  |                  |
| 4104.19.1000                | Upper leather, lining leather .....   | m <sup>2</sup>   |
| 4104.19.2000                | Other .....   | m <sup>2</sup>   |
| 4104.19.3000                | Other:<br>Buffalo .....   | m <sup>2</sup>   |
| 4104.19.4000                | Other:<br>Upper leather; sole leather .....   | m <sup>2</sup>   |
| 4104.19.5030                | Other:<br>Wet blues:<br>Not split .....   | Pcs.             |
| 4104.19.5040                | Split:<br>Grains .....  | Pcs.             |
| 4104.19.5070                | Other .....   | kg               |
| 4104.19.5080                | Other .....   | kg               |
| 4104.41                     | In the dry state (crust):<br>Full grains, unsplit; grain splits:  |                  |
| 4104.41.1000                | Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):<br>Upper leather; lining leather .....   | m <sup>2</sup>   |
| 4104.41.2000                | Other .....   | m <sup>2</sup>   |
| 4104.41.3000                | Other:<br>Buffalo .....   | m <sup>2</sup>   |
| 4104.41.4000                | Other:<br>Upper leather, sole leather .....   | m <sup>2</sup>   |
| 4104.41.5000                | Other .....   | m <sup>2</sup>   |

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| Schedule B No. and Headings | Commodity Description  | Unit of Quantity |
|-----------------------------|--|------------------|
| 4104 (con.)                 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, etc. – (con.):<br>In the dry state (crust) (con.): |                  |
| 4104.49                     | Other:<br>Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):   |                  |
| 4104.49.1000                | Upper leather; lining leather .....  | m <sup>2</sup>   |
| 4104.49.2000                | Other .....  | m <sup>2</sup>   |
| 4104.49.3000                | Other:<br>Buffalo .....  | m <sup>2</sup>   |
| 4104.49.4000                | Other:<br>Upper leather, sole leather .....  | m <sup>2</sup>   |
| 4104.49.5000                | Other .....  | m <sup>2</sup>   |
| 4105                        | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:  |                  |
| 4105.10.0000                | In the wet state (including wet–blue) .....  | m <sup>2</sup>   |
| 4105.30.0000                | In the dry state (crust) .....   | m <sup>2</sup>   |
| 4106                        | Tanned or crust skins of other animals, without wool or hair on, whether or not split, but not further prepared:   |                  |
| 4106.21.0000                | Of goats or kids:<br>In the wet state (including wet–blue) .....   | m <sup>2</sup>   |
| 4106.22.0000                | In the dry state (crust) .....   | m <sup>2</sup>   |
| 4106.31.0000                | Of swine:<br>In the wet state (including wet–blue) .....   | m <sup>2</sup>   |
| 4106.32.0000                | In the dry state (crust) .....   | m <sup>2</sup>   |
| 4106.40.0000                | Of reptiles .....  | m <sup>2</sup>   |
| 4106.91.0000                | Other:<br>In the wet state (including wet–blue) .....  | m <sup>2</sup>   |
| 4106.92.0000                | In the dry state (crust) .....   | m <sup>2</sup>   |



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| Schedule B No. and Headings | Commodity Description  | Unit of Quantity |
|-----------------------------|--|------------------|
| 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:  |                  |
|                             | Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):   |                  |
| 4107.11.1000                | Upper leather, lining leather .....  | m <sup>2</sup>   |
|                             | Other:   |                  |
| 4107.11.2000                | Not fancy .....  | m <sup>2</sup>   |
| 4107.11.3000                | Fancy .....  | m <sup>2</sup>   |
|                             | Other:   |                  |
| 4107.11.4000                | Buffalo .....  | m <sup>2</sup>   |
|                             | Other:   |                  |
| 4107.11.5000                | Upholstery leather .....   | m <sup>2</sup>   |
|                             | Upper leather; sole leather:   |                  |
| 4107.11.6010                | Upper leather .....  | m <sup>2</sup>   |
| 4107.11.6060                | Sole leather .....   | m <sup>2</sup>   |
|                             | Other:   |                  |
|                             | Not fancy:   |                  |
| 4107.11.7030                | Belting .....  | m <sup>2</sup>   |
| 4107.11.7040                | Glove and garment .....  | m <sup>2</sup>   |
| 4107.11.7050                | Bag, case, strip and collar .....  | m <sup>2</sup>   |
| 4107.11.7090                | Other .....  | m <sup>2</sup>   |
| 4107.11.8000                | Fancy .....  | m <sup>2</sup>   |
| 4107.12                     | Grain splits:  |                  |
|                             | Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):   |                  |
| 4107.12.1000                | Upper leather, lining leather .....  | m <sup>2</sup>   |
|                             | Other:   |                  |
| 4107.12.2000                | Not fancy .....  | m <sup>2</sup>   |
| 4107.12.3000                | Fancy .....  | m <sup>2</sup>   |

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| Schedule B No. and Headings | Commodity Description   | Unit of Quantity |
|-----------------------------|---|------------------|
| 4107 (con.)                 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. – (con.): |                  |
|                             | Whole hides and skins (con.):   |                  |
| 4107.12 (con.)              | Grain splits (con.):  |                  |
|                             | Other:  |                  |
| 4107.12.4000                | Buffalo .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4107.12.5000                | Upholstery leather .....  | m <sup>2</sup>   |
|                             | Upper leather; sole leather:  |                  |
| 4107.12.6010                | Upper leather .....   | m <sup>2</sup>   |
| 4107.12.6060                | Sole leather .....  | m <sup>2</sup>   |
|                             | Other:  |                  |
|                             | Not fancy:  |                  |
| 4107.12.7030                | Belting .....   | m <sup>2</sup>   |
| 4107.12.7040                | Glove and garment .....   | m <sup>2</sup>   |
| 4107.12.7050                | Bag, case, strap and collar .....   | m <sup>2</sup>   |
| 4107.12.7090                | Other .....   | m <sup>2</sup>   |
| 4107.12.8000                | Fancy .....   | m <sup>2</sup>   |
| 4107.19                     | Other:  |                  |
|                             | Of bovines, and of a unit surface not exceeding 28 square feet (2.6 m <sup>2</sup> ):                             |                  |
| 4107.19.1000                | Upper leather, lining leather .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4107.19.2000                | Not fancy .....   | m <sup>2</sup>   |
| 4107.19.3000                | Fancy .....   | m <sup>2</sup>   |

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|-----------------------------|---|------------------|
| 4107 (con.)                 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. – (con.): |                  |
|                             | Whole hides and skins (con.):   |                  |
| 4107.19 (con.)              | Other (con.):   |                  |
|                             | Other:  |                  |
| 4107.19.4000                | Buffalo .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4107.19.5000                | Upholstery leather .....  | m <sup>2</sup>   |
|                             | Upper leather; sole leather:  |                  |
| 4107.19.6010                | Upper leather .....   | m <sup>2</sup>   |
| 4107.19.6050                | Sole leather .....  | m <sup>2</sup>   |
|                             | Other:  |                  |
|                             | Not fancy:  |                  |
| 4107.19.7030                | Belting .....   | m <sup>2</sup>   |
| 4107.19.7040                | Glove and garment .....   | m <sup>2</sup>   |
| 4107.19.7050                | Bag, case, strap and collar .....   | m <sup>2</sup>   |
| 4107.19.7090                | Other .....   | m <sup>2</sup>   |
| 4107.19.8000                | Fancy .....   | m <sup>2</sup>   |
|                             | Other, including sides:   |                  |
| 4107.91                     | Full grains, unsplit:   |                  |
| 4107.91.4000                | Buffalo .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4107.91.5000                | Upholstery leather .....  | m <sup>2</sup>   |
|                             | Upper leather; sole leather:  |                  |
| 4107.91.6010                | Upper leather .....   | m <sup>2</sup>   |
| 4107.91.6050                | Sole leather .....  | m <sup>2</sup>   |

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| Schedule B No. and Headings | Commodity Description   | Unit of Quantity |
|-----------------------------|---|------------------|
| 4107 (con.)                 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. – (con.): |                  |
|                             | Other, including sides (con.):  |                  |
| 4107.91                     | Full grains, unsplit (con.):  |                  |
|                             | Other (con.):   |                  |
|                             | Other:  |                  |
|                             | Not fancy:  |                  |
| 4107.91.7030                | Belting .....   | m <sup>2</sup>   |
| 4107.91.7040                | Glove and garment .....   | m <sup>2</sup>   |
| 4107.91.7050                | Bag, case, strap and collar .....   | m <sup>2</sup>   |
| 4107.91.7090                | Other .....   | m <sup>2</sup>   |
| 4107.91.8000                | Fancy .....   | m <sup>2</sup>   |
| 4107.92                     | Grain splits:   |                  |
| 4107.92.4000                | Buffalo .....   | m <sup>2</sup>   |
|                             | Other:  |                  |
| 4107.92.5000                | Upholstery leather .....  | m <sup>2</sup>   |
|                             | Upper leather; sole leather:  |                  |
| 4107.92.6010                | Upper leather .....   | m <sup>2</sup>   |
| 4107.92.6050                | Sole leather .....  | m <sup>2</sup>   |
|                             | Other:  |                  |
|                             | Not fancy:  |                  |
| 4107.92.7030                | Belting .....   | m <sup>2</sup>   |
| 4107.92.7040                | Glove and garment .....   | m <sup>2</sup>   |
| 4107.92.7050                | Bag, case, strap and collar .....   | m <sup>2</sup>   |
| 4107.92.7090                | Other .....   | m <sup>2</sup>   |
| 4107.92.8000                | Fancy .....   | m <sup>2</sup>   |

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| Schedule B No.<br>and Headings | Commodity Description   | Unit of<br>Quantity |
|--------------------------------|---|---------------------|
| 4107 (con.)                    | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. – (con.):<br>Other, including sides (con.):   |                     |
| 4107.99                        | Other:  |                     |
| 4107.99.4000                   | Buffalo .....   | m <sup>2</sup>      |
| 4107.99.5000                   | Other:<br>Upholstery leather .....  | m <sup>2</sup>      |
| 4107.99.6010                   | Upper leather; sole leather:<br>Upper leather .....   | m <sup>2</sup>      |
| 4107.99.6050                   | Sole leather .....  | m <sup>2</sup>      |
| 4107.99.7030                   | Other:<br>Not fancy:<br>Belting .....   | m <sup>2</sup>      |
| 4107.99.7040                   | Glove and garment .....   | m <sup>2</sup>      |
| 4107.99.7050                   | Bag, case, strap and collar .....   | m <sup>2</sup>      |
| 4107.99.7090                   | Other .....   | m <sup>2</sup>      |
| 4107.99.8000                   | Fancy .....   | m <sup>2</sup>      |
| 4112                           | 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:         |                     |
| 4112.00.3030                   | Not fancy:<br>Garment .....   | m <sup>2</sup>      |
| 4112.00.3060                   | Other .....   | m <sup>2</sup>      |
| 4112.00.6000                   | Fancy .....   | m <sup>2</sup>      |
| 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: |                     |
| 4113.10.3550                   | Of goats or kids .....  | m <sup>2</sup>      |
| 4113.20.0000                   | Of swine .....  | m <sup>2</sup>      |
| 4113.30.0000                   | Of reptiles .....   | m <sup>2</sup>      |
| 4113.90.0000                   | Other .....   | m <sup>2</sup>      |

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| Schedule B No. and Headings | Commodity Description  | Unit of Quantity |
|-----------------------------|--|------------------|
| 4114                        | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:  |                  |
| 4114.10.0000                | Chamois (including combination chamois) leather .....  | m <sup>2</sup>   |
| 4114.20.0000                | Patent leather and patent laminated leather; metallized leather .....  | m <sup>2</sup>   |
| 4115                        | Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips, 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: |                  |
| 4115.10.0000                | Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips, whether or not in rolls .....  | kg               |
| 4115.20.0000                | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour .....   | kg               |