

**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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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 00		-Whole hides and skins, unsplit, 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	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4101.50.00		-Whole hides and skins, of a weight exceeding 16 kg		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		10 - - - - -Of bovine animals .....	NMB		
		20 - - - - -Of equine animals .....	NMB		
4101.90.00 00		-Other, including butts, bends and bellies	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 00		-With wool on	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Without wool on:			
4102.21.00 00		- -Pickled	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4102.29.00 00		- -Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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 00		-Of reptiles	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4103.30.00 00		-Of swine	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4103.90.00 00		-Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 00		-Full grains, unsplit; grain splits	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4104.19.00 00		-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-In the dry state (crust):			
4104.41.00 00		-Full grains, unsplit; grain splits	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.49.00	00	- Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10.00	00	- In the wet state (including wet-blue)	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4105.30.00	00	- In the dry state (crust)	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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	00	- In the wet state (including wet-blue)	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4106.22.00	00	- In the dry state (crust)	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Of swine:			
4106.31.00	00	- In the wet state (including wet-blue)	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.32.00	00	-In the dry state (crust)	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4106.40.00	00	-Of reptiles	-	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Other:			
4106.91.00	00	-In the wet state (including wet-blue)	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4106.92.00	00	-In the dry state (crust)	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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	00	-Full grains, unsplit	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4107.12.00	00	-Grain splits	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4107.19.00	00	-Other	MTK	Free	AUT,NZT,CCCT,LDCT, GPT, UST, MXT, CIAT, CT,CRT,IT,NT,SLT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Other, including sides:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.91.00	00	-Full grains, unsplit	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4107.92.00	00	-Grain splits	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4107.99.00	00	-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4112.00.00	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.	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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	00	-Of goats or kids	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4113.20.00	00	-Of swine	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4113.30.00	00	-Of reptiles	MTK	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4113.90.00	00	-Other	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather.			
4114.10.00	00	-Chamois (including combination chamois) leather	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4114.20.00	00	-Patent leather and patent laminated leather; metallized leather	MTK	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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	00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4115.20.00	00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free