Harmonized Tariff Schedule of the United States Revision 19 (2025)

Annotated for Statistical Reporting Purposes

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 SILKWORM GUT)

VIII-1

Harmonized Tariff Schedule of the United States Revision 19 (2025)

Annotated for Statistical Reporting Purposes

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

VIII 41-1

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, colored or fat-liquored (stuffed) prior to drying.
- 3. Throughout the tariff schedule the expression "composition leather" means only substances of the kind referred to in heading 4115.

Additional U.S. 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).

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix	Attible Description	Quantity	General	Special	
1101		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, 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:				
1101.20.10		Not pretanned		Free ^{1/}		10%
	10	Of bovine animals		1100		
	20	Of equine animals Other:	pcs kg			
		Of bovine animals (including buffalo): Of a unit surface area not exceeding 28 square feet (2.6 m²):				
4101.20.20	00	Upper and lining	pcs	Free ^{1/}		15%
4101.20.30	00	Other	pcs	2.4% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL,	15%
		Other:			JO, KR, MA, OM, P, PA, PE, S, SG)	
4101.20.35	00	Of buffalo	pcs	2.4% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
		Other:				
1101.20.40	00	Vegetable pretanned	pcs	5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4101.20.50	00	Other	pcs	3.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
4101.20.70	00	Other	pcskg	3.3% ^{1/}	PA, PE, S, SG) Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%
					KR, MA, OM, P, PA, PE, S, SG)	

Heading/	Stat. Suf-	Article Description	Unit		Rates of Duty	2
Subheading	fix	Article Description	of Quantity	General	1 Special	
-101 (con.)		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: (con.)				
101.50 101.50.10		Whole hides and skins, of a weight exceeding 16 kg: Not pretanned		Free ^{1/}		10%
		Of bovine animals:				
	10	Cattle	pcs kg			
	20	Other	kg			
	91	Of equine animals	pcs kg			
		Other: Of bovine animals (including buffalo): Of a unit surface area not exceeding 28 square				
101.50.20	00	feet (2.6 m ²): Upper and lining	pcs	Free ^{1/}		15%
101.50.30	00	Other	pcs	2.4% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
101.50.35	00	Other: Of buffalo	pcs	2.4% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
101.50.40	00	Other: Vegetable pretanned	pcs	5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
101.50.50	00	Other	pcs	3.3% ^{1/}	PA, PE, S, SG) Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
101.50.70	00	Other	pcs	3.3% ^{1/}	PA, PE, S, SG) Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Cubileadilig	fix	Attible Description	Quantity	General	Special	
1101 (con.)		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: (con.)				
101.90 101.90.10		Other, including butts, bends and bellies: Not pretanned		Eroo <u>1/</u>		10%
1101100110		Of bovine animals: Fresh or wet-salted:		Fiee		
	10	Butts and bends	pcs kg			
	20	Other	pcs kg			
	30	Other	pcs kg			
	40	Of equine animals Other:				
		Other: Of bovine animals (including buffalo):				
1101.90.35	00	Of buffalo	pcs	2.4% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1101.90.40	00	Other: Vegetable pretanned	pcs	5% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL,	25%
					JO, KR, MA, OM, P, PA, PE, S, SG)	
1101.90.50	00	Other	pcs	3.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
1101.90.70	00	Other	pcs	3.3% ^{1/}	PA, PE, S, SG) Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

	Stat.	A C I B C	Unit		Rates of Duty	_
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
102		Raw skins of sheep or lambs (fresh, or salted, dried, limed,	Quantity	General	Орсска	
102		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:				
1102.10		With wool on:				
1102.10.10	00	Not pretanned	pcs	Free ^{1/}		Free
			kg			
		Other:				
4102.10.20	00	Vegetable pretanned	pcs	Free ^{1/}		10%
			kg	1100		
4102.10.30	00	Other	pcs	2%	Free (A+, AU, BH,	25%
1102.10.00		0.1101	kg	2 /0	CL, CO, D, E, IL,	2570
			1.9		JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
		Without wool on:				
1102.21.00		Pickled		Free ^{1/}		Free
	65	Not split				
		,	kg	1		
	95	Other	pcs			
	33	UITIET	kg	1		
4102.29		Other:	'\9	1		
1102.29.10		Not pretanned		Free ^{1/}		Free
	10	Hair sheep and cabretta skins		1166		
	10	riali sricep and capretta skiris	kg			
		Other	_			
	90	Other	pcs			
		Other:	kg			
1102.29.20	00	Vegetable pretanned	pcs	1 /		10%
+102.23.20	00	vegetable pretarined	kg	-ree-		10 /6
100 00 00 00		0.1		41	_	0.507
1102.29.30	00	Other	pcs	2% ^{1/}	Free (A+, AU, BH,	25%
			kg		CL, CO, D, E, IL,	
					JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
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	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Jubileadilig	fix	Attible Description	Quantity	General	Special	
103		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:				
1103.20 1103.20.10	00	Of reptiles: Not pretanned	pcskg	Free ^{1/}		Free
1103.20.20	00	Other: Vegetable pretanned	pcs	· 5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1103.20.30	00	Other	pcs	Free ^{1/}		25%
1103.30 1103.30.10	00	Of swine: Not pretanned		Free ^{1/}		Free
1103.30.20	00	Other	pcs	· 4.2% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1103.90 1103.90.11	30	Other: Not pretanned Deer		Free ^{1/}	F, FA, FE, 3, 3G)	Free
	40	Of goats or kids	kg			
			kg			
	90	OtherOther: Of goats or kids:	kg			
1103.90.12	00	Vegetable pretanned	pcskg	Free ^{1/}		10%
1103.90.13	00	Other	pcskg	3.7% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
1103.90.20	00	Other	kg	· 3.3% ^{1/}	PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Subfleading	fix	Article Description	Quantity	General	Special	2
104		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:				
104.11		In the wet state (including wet-blue): Full grains, unsplit; grain splits: Whole bovine leather, of a unit surface area not				
104.11.10		exceeding 28 square feet (2.6 m²): Upper leather; lining leather		Free ^{2/}		15%
	20	Upper leather				
	40	Lining leather	m ²	2/	Francia All Dil	450/
104.11.20	00	Other	m ⁻	. 2.4% *	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
104.11.30		Other: Buffalo		2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
	10	l languag landhag	2		PA, PE, S, SG)	
	10	Upper leather				
	60	OtherOther:	m ⁻			
104.11.40		Upper leather; sole leather		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Upper leather	m ²		, , . , ,	
	60	Other				
104.11.50		Other		3.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
		Wet blues:			171,12,0,00	
	30	Not split				
			kg			
	40	Split:				
	40	Grains	•			
	70 80	Other Other	_			
	80	Otilei	kg			
				1		
				1		
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	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
	fix		Quantity	General	Special	_
104 (con.)		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: (con.) In the wet state (including wet-blue): (con.)				
1104.19		Other: Whole bovine leather, of a unit surface area not				
4104.19.10	20	exceeding 28 square feet (2.6 m²): Upper leather; lining leather Upper leather		Free ^{2/}		15%
1104.19.20	40 00	Lining leatherOther	m m²	2.4% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
4104.19.30	00	Other: Buffalo	m²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4104.19.40		Other: Upper leather; sole leather		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%
	10	Upper leather			KR, MA, OM, P, PA, PE, S, SG)	
4104.19.50	60	Other		3.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	30	Wet blues: Not split	pcs kg		, , , , , , ,	
	40	Split: Grains	pcs			
	70 80	Other Other				

	Stat.	Article Description	Unit		Rates of Duty	2
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
104 (con.)		Tanned or crust hides and skins of bovine (including buffalo)				
, ,		or equine animals, without hair on, whether or not split, but not				
		further prepared: (con.)				
		In the dry state (crust):				
104.41		Full grains, unsplit; grain splits:				
		Whole bovine leather, of a unit surface area not				
104.41.10		exceeding 28 square feet (2.6 m²): Upper leather; lining leather		- 2/		15%
	20	Upper leather	m ²	Free-		13/0
		Opper leather	2			
	40	Lining leatherOther	m ²	0.40/2/	Free (A+, AU, BH,	15%
104.41.20	00	Other	m	2.4%	CL, CO, D, E, IL,	1376
					JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
		Other:				
104.41.30		Buffalo		2.4% ^{3/}	Free (A, AU, BH, CL,	25%
					CO, D, E, IL, JO,	
					KR, MA, OM, P,	
	10	Upper leather	m ²		PA, PE, S, SG)	
	60		m ²			
104.41.40		Other: Upper leather; sole leather		Fo(3/	Free (A, AU, BH, CL,	250/
104.41.40		Opper leather, sole leather		5% =	CO, D, E, IL, JO,	25%
					KR, MA, OM, P,	
					PA, PE, S, SG)	
	10	Upper leather	m^2		, , ,	
	60	Other				
104.41.50	00	Other	m ²	3.3% ^{3/}	Free (A*, AU, BH,	25%
					CL, CO, D, E, IL,	
					JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
				Ī	Ī	

	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
	fix		Quantity	General	Special	1
1104 (con.)		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: (con.) In the dry state (crust): (con.)				
4104.49		Other: Whole bovine leather, of a unit surface area not				
4104.49.10		exceeding 28 square feet (2.6 m²): Upper leather; lining leather	2	Free ^{2/}		15%
	20	Upper leather				
4104.49.20	40 00	Lining leatherOther	m ²	. 2.4% ²	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
4104.49.30		Other: Buffalo		2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Upper leather	m ²		, , , , , , , , , , , , , , , , , ,	
	60	Other				
		Other:				
4104.49.40		Upper leather; sole leather		5% 3	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Upper leather				
	60	Other	m_2^2	2/	F /A ALL DIL 6:	0501
4104.49.50	00	Other	m²	. 3.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4105 4105.10		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared: In the wet state (including wet-blue):				
4105.10.10	00	Wet blues	m ²	. 2% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4105.10.90	00	Other	m ²	. 2% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM,	25%
4105.30.00	00	In the dry state (crust)	m²	. 2% ^{3/}	P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
Subheading	fix	Article Description	Quantity	General	1 Special	
106		Tanned or crust skins of other animals, without wool or hair on, whether or not split, but not further prepared:				
		Of goats or kids:				
1106.21		In the wet state (including wet-blue):	2	2/	- /4 411 511 61	050/
1106.21.10	00	Wet blues	. m-ْ	. 2.4% ≝	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1106.21.90	00	Other	. m²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1106.22.00	00	In the dry state (crust)	. m²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
		Of swine:			FA, FE, 3, 3G)	
1106.31		In the wet state (including wet-blue):				
1106.31.10	00	Wet blues	. m ²	4.2% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1106.31.90	00	Other	m ²	4.2% ^{2/}	Free (A+, AU, BH,	25%
					CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH,	25%
1106.32.00	00				CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
1106.40.00	00	Of reptiles	m ²	Free ^{2/}		25%
		Other:				
1106.91.00	00	In the wet state (including wet-blue)	. m ²	3.3% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1106.92.00	00	In the dry state (crust)	. m²	3.3% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

Article Description Ither further prepared after tanning or crusting, including chment-dressed leather, of bovine (including buffalo) or ine animals, without hair on, whether or not split, other than her of heading 4114: Whole hides and skins: Full grains, unsplit: Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m²): Upper leather; lining leather	m² m² m²	General Free ^{2/} 2.4% ^{2/} 3.6% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	15% 15% 30%
chment-dressed leather, of bovine (including buffalo) or ine animals, without hair on, whether or not split, other than her of heading 4114: Whole hides and skins: Full grains, unsplit: Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m²): Upper leather; lining leather Lining leather Other: Not fancy	m² m² m²	2.4% ^{2/}	CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	15%
Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m²): Upper leather; lining leather Upper leather Lining leather Other: Not fancy	m² m²	2.4% ^{2/}	CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	15%
Upper leather; lining leather Upper leather Lining leather Other: Not fancy Fancy	m² m²	2.4% ^{2/}	CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	15%
Lining leather Other: Not fancy Fancy	m ²		CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	
Not fancyFancy	m²		CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL,	
Other:		3.6% ^{3/}	CL, CO, D, E, IL,	30%
	m ²		JO, KR, MA, OM, P, PA, PE, S, SG)	
		2.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
Other: Upholstery leather	m²	2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
		3.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
Sole leather				
		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
-	m ²			
OtherFancy		2.4% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	Upper leather Sole leather Other: Not fancy Belting Glove and garment Bag, case, strap and collar Other	Upper leather	Sole leather	Upper leather; sole leather

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Subneading	fix	Atticle Description	Quantity	General	Special	
107 (con.)		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: (con.) Whole hides and skins: (con.)				
1107.12		Grain splits: Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m²):				
107.12.10	20	Upper leather; lining leather		Free ^{2/}		15%
	40	Lining leather Other:				
107.12.20	00	Not fancy	m ²	2.4% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
107.12.30	00	Fancy	m ²	3.6% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
107.12.40	00	Other: Buffalo	m²	2.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
107.12.50	00	Other: Upholstery leather	m²	2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
107.12.60		Upper leather; sole leather		3.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10 60	Upper leatherSole leatherOther:				
1107.12.70		Not fancy		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
	30 40	BeltingGlove and garment	m² m²		PA, PE, S, SG)	
	50 90	Bag, case, strap and collar Other	m²			
1107.12.80		Fancy	m ²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Cubineauling	fix		Quantity	General	Special	
1107 (con.)		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: (con.) Whole hides and skins: (con.)				
1107.19		Other: Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m²):				
1107.19.10		Upper leather; lining leather		Free ^{2/}		15%
	20 40	Upper leatherLining leather	m ⁻			
	40	Other [.]				
1107.19.20	00	Not fancy		2.4% ²	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
1107.19.30	00	Fancy	m ²	3.6% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

Suf-				1	2
fix	Article Description	of Quantity	General	1 Special	2
	leather of heading 4114: (con.) Whole hides and skins: (con.)				
00	Buffalo	m²	. 2.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
00	Other: Upholstery leather	m²	. 2.8% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
	Upper leather; sole leather		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
10	Upper leather	m^2		, , , , _, , , , , , , , , , , , , , ,	
50	Sole leather				
	Othor	kg			
	Not fancy		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
30				,	
40					
50					
90	Other	m ²	0.40(.3/	Fron (A ALL PH CI	200/
	,			CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
	000 000 100 500 300 400 500	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: (con.) Whole hides and skins: (con.) Other: (con.) Other: Upholstery leather	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: (con.) Whole hides and skins: (con.) Other: Other: Upholstery leather	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: (con.) Whole hides and skins: (con.) Other: Buffalo	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: (con.) Whole hides and skins: (con.) Other: Buffalo

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix	·	Quantity	General	Special	
107 (con.)		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: (con.) Other, including sides:				
107.91 107.91.40	00	Full grains, unsplit: Buffalo	m²	. 2.5% ³	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
		Other:				
1107.91.50	00	Upholstery leather	m ²	. 2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1107.91.60		Upper leather; sole leather		3.3% 3/	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Upper leather	m^2		171,12,0,00)	
	50	Sole leather				
1107.91.70		Other: Not fancy		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
	30	Belting	m^2		PA, PE, S, SG)	
	40	Glove and garment				
	50	Bag, case, strap and collar				
	90		m ²			
1107.91.80		Fancy	m²	. 2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

	Stat.	Audi-la Danadada	Unit		Rates of Duty	
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
107 (con.)		Leather further prepared after tanning or crusting, including	,	General	Opena.	
, ,		parchment-dressed leather, of bovine (including buffalo) or				
		equine animals, without hair on, whether or not split, other than				
		leather of heading 4114: (con.)				
107.00		Other, including sides: (con.)				
107.92 107.92.40	nn	Grain splits: Buffalo	m ²	2 5% ^{3/}	Free (A, AU, BH, CL,	25%
107.32.40	00	Dullaio	111	2.5 /6	CO, D, E, IL, JO,	
					KR, MA, OM, P,	
					PA, PE, S, SG)	
		Other:		0/		
107.92.50	00	Upholstery leather	m²	2.8% 4	Free (A, AU, BH, CL,	20%
					CO, D, E, IL, JO, KR, MA, OM, P,	
					PA, PE, S, SG)	
107.92.60		Upper leather; sole leather		0.00/ 3/	Free (A, AU, BH, CL,	25%
107.32.00		Opper reatiter, sole reatiter		3.3% =	CO, D, E, IL, JO,	25 /6
					KR, MA, OM, P,	
			_		PA, PE, S, SG)	
	10	Upper leather	m ²			
	50	Sole leather	m ²			
		Other:			<u>_</u> .	
107.92.70		Not fancy		5% ^{3/}	Free (A, AU, BH, CL,	25%
					CO, D, E, IL, JO, KR, MA, OM, P,	
					PA, PE, S, SG)	
	30	Belting	m ²		17,12,0,00)	
	40	Glove and garment				
	_					
	50	Bag, case, strap and collar				
	90	Other	m ²	3/	Fron / A ALL DLL CL	200/
107.92.80	00	Fancy	m²	2.4% =	Free (A, AU, BH, CL, CO, D, E, IL, JO,	30%
					KR, MA, OM, P,	
					PA, PE, S, SG)	
					, , , ,	
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	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix		Quantity	General	Special	_
4107 (con.)		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: (con.) Other, including sides: (con.)				
4107.99 4107.99.40	00	Other: Buffalo	m ²	. 2.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1107.99.50	00	Other: Upholstery leather	m²	. 2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1107.99.60		Upper leather; sole leather		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Upper leather				
	50	Sole leatherOther:				
4107.99.70		Not fancy		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	30	Belting	m ²		, , , , =, 0, 00,	
	40	Glove and garment	m²			
	50	Bag, case, strap and collar				
	90	Other	m ²			
4107.99.80 4112.00	00	Fancy	m ²	. 2.4% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
		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:				
4112.00.30		Not fancy		2% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	30		m²			
4112.00.60	60	OtherFancy	m ²	2% ^{3/}	Free (A, AU, BH, CL,	30%
7112.00.00	00	, ally		- /0	CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	

	Stat.	Article Description	Unit		Rates of Duty	
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
113		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or	,		Sp 23-3-	
		hair on, whether or not split, other than leather of heading 4114:				
113.10		Of goats or kids:	2	3/	Francia All Dil Ol	050/
1113.10.30	00	Not fancy	m ²	2.4% =	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1113.10.60	00	Fancy	m ²	2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	30%
113.20.00	00	Of swine	m²	4.2% ^{2/}	PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1113.30		Of reptiles:	2	2/		050/
113.30.30	00	Not fancy				25%
1113.30.60	00	Fancy	m ²	Free ^{2/}		30%
113.90		Other:	2	2/	Francia All Dil	050/
1113.90.30	00	Not fancy	m ⁻	3.3%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1113.90.60	00	Fancy	m²	1.6% ^{2/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
1114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:				
1114.10.00	00	Chamois (including combination chamois) leather	m ²	3.2% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1114.20		Patent leather and patent laminated leather; metallized leather:				
4114.20.30	00	Patent leather	m ²	2.3% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
44440040	00	Patent laminated leather; metallized leather:	2	0.00/2/	Free (A+, AU, BH,	30%
1114.20.40	00	Calf and kip	m ²	3.6%	CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30 78
1114.20.70	00	Other	m²	1.6%2	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix		Quantity	General	Special	1
115		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:				
115.10.00	00	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg	Free ^{2/}		10%
115.20.00	00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles;				
		leather dust, powder and flour	kg	Free ^{1/}		10%

VIIIEndnotes--page 41 - 21

- $\begin{array}{l} \underline{1/} \ See \ 9903.88.15. \\ \underline{2/} \ See \ 9903.88.03. \\ \underline{3/} \ See \ U.S. \ note \ 3 \ to \ subchapter \ III, \ chapter \ 99, \ 9903.41.05 \ and \ 9903.88.03. \end{array}$