Harmonized Tariff Schedule of the United States Revision 7 (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 7 (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

 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).

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix	ritiolo Doodiption	Quantity	General	Special	
101		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:				
1101.20		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:				
101.20.10		Not pretanned		Free ^{1/}		10%
	10	Of bovine animals	pcs kg			
	20	Of equine animals	pcs kg			
		Other: Of bovine animals (including buffalo): Of a unit surface area not exceeding 28 square feet (2.6 m²):				
101.20.20	00	Upper and lining	pcs	Free ^{1/}		15%
101.20.30	00	Other			Free (A+, AU, BH,	15%
		Other:		,	CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
1101.20.35	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			Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1101.20.50	00	Other	pcs	3.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
101.20.70	00	Other	pcs	3 30/ <u>1/</u>	PA, PE, S, SG) Free (A, AU, BH, CL,	25%
1101.20.70		Culci	kg	3.3%	CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2070

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	Stat.	Artiala Deparintian	Unit		Rates of Duty	
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
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	,	00.000	5,555.	
101.50 101.50.10		prepared), whether or not dehaired or split: (con.) Whole hides and skins, of a weight exceeding 16 kg:		E 1/		10%
101.50.10		Not pretanned Of bovine animals:		Free*		10%
	10	Cattle	pcs kg			
	20	Other	pcs			
	91	Of equine animals	kg pcs kg			
		Other: Of bovine animals (including buffalo): Of a unit surface area not exceeding 28 square				
1101.50.20	00	feet (2.6 m²): Upper and lining	pcs	Free ^{1/}		15%
101.50.30	00	Other			Free (A+, AU, BH,	15%
		Others			CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
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%
1101.50.40	00	Other: Vegetable pretanned	pcs	5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%
					KR, MA, OM, P, PA, PE, S, SG)	
1101.50.50	00	Other	pcs	3.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
4101.50.70	00	Other	pcs	3.3% ^{1/}	PA, PE, S, SG) Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
					PA, PE, S, SG)	

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
oubrieading	fix	Atticle Description	Quantity	General	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.)			1,222	
101.90 101.90.10		Other, including butts, bends and bellies: Not pretanned		Free ^{1/}		10%
		Of bovine animals: Fresh or wet-salted:				
	10	Butts and bends	pcs kg			
	20		pcs kg			
	30		pcs kg			
	40	Of equine animals Other:	kg			
01.90.35	00	Of bovine animals (including buffalo): Of buffalo	pcs	· 2.4% ^{1/}	Free (A, AU, BH, CL,	25%
					CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
01.90.40	00	Other: Vegetable pretanned	pcs	· 5% ^{<u>1/</u>}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
01.90.50	00	Other	pcs	· 3.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
101.90.70	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 0 1 10 1 10	Unit		Rates of Duty	_
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
102	IIX.	Raw skins of sheep or lambs (fresh, or salted, dried, limed,	Quantity	Gerierai	Оресіаі	
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:				
102.10		With wool on:				
102.10.10	იი	Not pretanned	pcs	Eroo <u>1/</u>		Free
102.10.10	00	Not protein out	kg	riee		1100
			ING			
		Other:				
102.10.20	00	Vegetable pretanned		Free ^{1/}		10%
			kg			
102.10.30	00	Other	pcs	2%	Free (A+, AU, BH,	25%
			kg		CL, CO, D, E, IL,	
			J		JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
		Without wool on:			, , , , -, ,	
102.21.00		Pickled		Free ^{1/}		Free
	65	Not split		1. 100		1
	55	110t opiit	kg	ĺ		
			ľ			
	95	Other	pcs	ĺ		
			kg	ĺ		
102.29		Other:				
102.29.10		Not pretanned		Free ^{1/}		Free
	10	Hair sheep and cabretta skins	pcs			
		·	kg			
	90	Other	_	ĺ		
	90	Other	kg	ĺ	1	
		Other:	λy	ĺ		
102.29.20	00	Vegetable pretanned	pcs	1/	1	10%
102.23.20	UU	vegetable pretarilled	kg	ree-		10 %
			_			
102.29.30	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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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Oublicading	fix	Attalie 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		. pcskg	Free ^{1/}		Free
103.20.20	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		Of swine:				
1103.30.10	00	Not pretanned	. pcskg	Free ^{1/}		Free
4103.30.20	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%
4103.90 4103.90.11		Other: Not pretanned		1 /		Free
+100.30.11	30	Deer		Free ^{1/}		1166
	30	Deel	kg			
	40	Of goats or kids				
		- · g · · · · · · · · · · · · · ·	kg			
	90	Other	ľ		1	
		Other:			1	
		Of goats or kids:			1	
1103.90.12	00	Vegetable pretanned		Free ^{1/}		10%
			kg		<u>_</u> .	
1103.90.13	00	Other	. pcs	3.7% ^{1/}	Free (A, AU, BH, CL,	25%
			kg		CO, D, E, IL, JO, KR, MA, OM, P,	
1100 00 00	00	Other		1/	PA, PE, S, SG)	050/
1103.90.20	00	Other	. kg	l3.3% [™]	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

	Stat.	Anti-la D	Unit		Rates of Duty	_
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
1104		Tanned or crust hides and skins of bovine (including buffalo)		Conorai	Oposiai	
		or equine animals, without hair on, whether or not split, but not				
		further prepared:				
1104 11		In the wet state (including wet-blue):				
104.11		Full grains, unsplit; grain splits: Whole bovine leather, of a unit surface area not				
		exceeding 28 square feet (2.6 m^2) :				
1104.11.10		Upper leather; lining leather		Free ^{2/}		15%
	20	Upper leather	m^2			
	40	Lining leather				
104.11.20	00	Other	m ²	. 2.4% ^{2/}	Free (A+, AU, BH,	15%
					CL, CO, D, E, IL,	
					JO, KR, MA, OM, P, PA, PE, S, SG)	
		Other:			1,17,12,3,30)	
104.11.30		Buffalo		2.4% ^{3/}	Free (A, AU, BH, CL,	25%
				,0	CO, D, E, IL, JO,	
					KR, MA, OM, P,	
	10	Upper leather	m ²		PA, PE, S, SG)	
	60	OtherOther:	m ⁻			
1104.11.40		Upper leather; sole leather		50/ <u>3/</u>	Free (A, AU, BH, CL,	25%
		oppor loadio, solo loadio minimini		5 %	CO, D, E, IL, JO,	2070
					KR, MA, OM, P,	
			2		PA, PE, S, SG)	
	10	Upper leather				
	60	Other	m²			
104.11.50		Other		$3.3\%^{\frac{3}{2}}$	Free (A, AU, BH, CL,	25%
					CO, D, E, IL, JO, KR, MA, OM, P,	
					PA, PE, S, SG)	
		Wet blues:				
	30	Not split	•			
			kg			
		Split:				
	40		pcs			
	70		kg			
	80	Other	kg			
					1	1

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
	fix		Quantity	General	Special	1
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.)				
1104.19		In the wet state (including wet-blue): (con.) Other: Whole bovine leather, of a unit surface area not				
1104.19.10		exceeding 28 square feet (2.6 m²): Upper leather; lining leather		Free ^{2/}		15%
	20	Upper leather	m^2	1100		
	40	Lining leather				
104.19.20	00	Other	m ²	2.4% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
104.19.30	00	Other: Buffalo	m²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%
		Other:			KR, MA, OM, P, PA, PE, S, SG)	
1104.19.40		Upper leather; sole leather		5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%
	10	Upper leather	m^2		KR, MA, OM, P, PA, PE, S, SG)	
	60	Other				
1104.19.50		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	J			
	70	Other				
	80	Other	kg			

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	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	

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
udii ig	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.)				
1104.49		In the dry state (crust): (con.) Other: Whole bovine leather, of a unit surface area not				
1104.49.10		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	150/
1104.49.20	00	Other	m ⁻	2.4% ²	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
104.49.30		Other: Buffalo		2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
	40	Here we health as	2		PA, PE, S, SG)	
	10	Upper leather				
	60	OtherOther:	m-			
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	m^2		7,,,, 2, 3, 33)	
	60	Other				
1104.49.50	00	Other	m ²	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.	Artiala Dagarintian	Unit		Rates of Duty	2
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
106		Tanned or crust skins of other animals, without wool or hair		Conordi	Ороски	
. • •		on, whether or not split, but not further prepared:		1		
		Of goats or kids:				
106.21		In the wet state (including wet-blue):		0/	_ ,, ,,, _,, _,,	
106.21.10	00	Wet blues	m ²	2.4% =	Free (A, AU, BH, CL,	25%
					CO, D, E, IL, JO, KR, MA, OM, P,	
					PA, PE, S, SG)	
1106.21.90	იი	Other	m ²	2 4% 3/	Free (A, AU, BH, CL,	25%
100.21.30	00	Otrier	111	2.470	CO, D, E, IL, JO,	
					KR, MA, OM, P,	
			2	2 424 3/	PA, PE, S, SG)	250/
106.22.00	00	In the dry state (crust)	m	2.4% =	Free (A, ÁÚ, BH, CL, CO, D, E, IL, JO,	25%
					KR, MA, OM, P,	
					PA, PE, S, SG)	
		Of swine:				
106.31		In the wet state (including wet-blue):	2	2/	Free /A . All DII	050/
106.31.10	00	Wet blues	m ²	. 4.2% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL,	25%
					JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
106.31.90	00	Other	m ²	4.2% ^{2/}	Free (A+, AU, BH,	25%
100.01.00					CL, CO, D, E, IL,	
					JO, KR, MA, OM,	
110000000		In the dry state (crust)	2	4.00/2/	P, PA, PE, S, SG) Free (A+, AU, BH,	25%
106.32.00	00	In the dry state (crust)	m	4.2%=	CL, CO, D, E, IL,	25%
				1	JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
1106.40.00	00	Of reptiles	m²	. Free ^{2/}		25%
		Other:				
106.91.00	00	In the wet state (including wet-blue)	m ²	. 3.3% ^{2/}	Free (A+, AU, BH,	25%
					CL, CO, D, E, IL, JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
1100 00 00		In the dry state (crust)	2	0.00/2/	Free (A+, AU, BH,	25%
1106.92.00	00	in the dry state (crust)	III	3.3%	CL, CO, D, E, IL,	2570
					JO, KR, MA, OM,	
					P, PA, PE, S, SG)	
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	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
	fix	Autolo 2000/piloti	Quantity	General	Special	
1107		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 m²):				
4107.11.10		Upper leather; lining leather		Free ^{2/}		15%
	20	Upper leather				
	40	Lining leather Other:				
1107.11.20	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%
1107.11.30	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%
1107.11.40	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%
4107.11.50	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%
4107.11.60		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 leather				
4107.11.70		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 50 90	Glove and garment Bag, case, strap and collar Other	m²			
4107.11.80		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. Suf-	Article Description	Unit of	<u> </u>	Rates of Duty	2
Subfleading	fix	Attible 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.)				
107.12		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 leatherUpper leather		Free ^{2/}		15%
	40	Lining leather				
107.12.20	00	Other: 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	m ²	. 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%
1107.12.60		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 leather				
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	Bag, case, strap and collar	m²			
4107.12.80	90	OtherFancy	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%

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Heading/	Stat.	Auticle Description	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 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.)	,		Spotial.	
107.19 con.)		Other: (con.)				
107.19.40	00	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%
107.19.50	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%
107.19.60		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 50	Upper leatherSole leather				
107.19.70		Other: Not fancy		5% ³ /	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	25%
	30 40	BeltingGlove and garment			PA, PE, S, SG)	
	50 90	Bag, case, strap and collar Other	m ²			
107.19.80	00	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. Suf-	Article Description	Unit of		Rates of Duty	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:				
107.91.50	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	m ²			
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	m²		PA, PE, S, SG)	
	40	Glove and garment				
	50	Bag, case, strap and collar				
	90	Other	m ²			
4107.91.80	00	Fancy	m ⁻	2.4% **	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Subneading	fix	Article Description	Quantity	General	1 Special	2
1107 (con.) 1107.92		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.) Grain splits:				
1107.92.40	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%
107.92.50	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%
107.92.60		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 50	Upper leatherSole leatherOther:	m ²			
1107.92.70		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			, , , , , , , , , ,	
	40	Glove and garment	m²			
	50	Bag, case, strap and collar	m ²			
107.92.80	90	OtherFancy	m ² m ²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

	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	m ²			
	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		m ²			
4112.00.60	60	OtherFancy	m ²	2% ^{3/}	Free (A, AU, BH, CL,	30%
+112.00.00	00	i ailoy		<i>- 10</i>	CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	. 55 / 5

	Stat.				Rates of Duty		
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2	
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:	Quarinty	Concrai	Орсога		
4113.10 4113.10.30	00	Of goats or kids:	m²	2.4% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO,	25%	
			2	2/	KR, MA, OM, P, PA, PE, S, SG)	000/	
4113.10.60	00	Fancy	m²	2.8% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P,	30%	
1113.20.00	00	Of swine	m ²	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%	
113.30 113.30.30	00	Of reptiles: Not fancy	m ²	Free ^{2/}		25%	
113.30.60	00	Fancy				30%	
1113.90		Other:			Froe /A All Dil	0 E0/	
4113.90.30	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%	
4113.90.60	00	Fancy	m ²	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					
4114.10.00		leather and patent laminated leather; metallized leather: 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%	
4114.20		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%	
4114.20.40	00	Patent laminated leather; metallized leather: Calf and kip	m ²	3.6% ^{2/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM,	30%	
					P, PA, PE, S, SG)		
4114.20.70	00	Other	m ²	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

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