**SECTION VIII**

## Chapter 43 Furskins and Artificial Fur; Manufactures Thereof

### Chapter Notes

1. Throughout the Classification, references to 'furskins', other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

(a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);

(b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);

(c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65; or

(f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified, in heading 4303 or 4304, as the case may be.

5. Throughout the Classification, the expression 'artificial fur' means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).