

SECTION 08

RAWS HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND

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)

subdivisions

CHAPTER 41 - RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

CHAPTER 42 - ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 43 - FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

CHAPTER 41

RAW HIDES AND SKINS (OTHER THEN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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 and Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
41.01	Raw hides and skins of bovine or equine animals, not tanned					
4101.2000.00	Whole hides and skins, unsplit, of a weight per skin not		5	5		
4101.5000.00	Whole hides and skins, of a weight exceeding 16 kg		5	5		
4101.9000.00	Other, including butts, bends and bellies		5	5		
41.02	Raw skins of sheep or lambs, but not tanned					
4102.1000.00	With wool on		5	5		
4102.2100.00	Pickled		5	5		
4102.2900.00	Raw skins of sheep or lambs Without wool on: Other		5	5		
41.03	Other raw hides and skins, fresh or preserved, not tanned, nes					
4103.2000.00	Of reptiles		5	5		
4103.3000.00	Of swine		5	5		
4103.9000.00	Other raw hides and skin [fresh, or Other		5	5		
41.04	Leather of bovine or equine animals, without hair on					
4104.1100.00	Full grains, unsplit; grain splits		10	5		
4104.1900.00	Tanned or crust hides and skins of bovine Other [wet in state (including wetblue]		10	5		
4104.4100.00	Full grains, unsplit; grain splits		10	5		
4104.4900.00	Tanned or crust hides and skins of bovine n Other [dry state (crust)		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
41.05	Sheep or lamb skin leather, without wool on					
4105.1000.00	In the wet state (including wetblue)		10	5		
4105.3000.00	In the dry state (crust)		10	5		
41.06	Goat or kid skin leather, without hair on					
4106.2100.00	In the wet state (including wetblue)		10	5		
4106.2200.00	In the dry state (crust)		10	5		
4106.3100.00	In the wet state (including wetblue)		10	5		
4106.3200.00	In the dry state (crust)		10	5		
4106.4000.00	Of reptiles		10	5		
4106.9100.00	In the wet state (including wetblue)		10	5		
4106.9200.00	In the dry state (crust)		10	5		
41.07	Leather of other animals, without hair on					
4107.1100.00	Full grains, unsplit		10	5		
4107.1200.00	Grain splits		10	5		
4107.1900.00	.		10	5		
4107.9100.00	Full grains, unsplit		10	5		
4107.9200.00	Grain splits		10	5		
4107.9900.00	.		10	5		
41.12	Leather further prepared after tanning or crusting					
4112.0000.00	Leather further prepared after tanning or crusting, includi		10	5		
41.13	Leather further prepared after tanning or...					
4113.1000.00	Of goats or kids		10	5		
4113.2000.00	Of swine		10	5		
4113.3000.00	Of reptiles		10	5		
4113.9000.00	.. Other		10	5		
41.14	Chamois (including combination chamois)					
4114.1000.00	Chamois (including combination chamois) leather		10	5		
4114.2000.00	Patent leather and patent laminated leather; metallised leather		10	5		
41.15	Composition leather with a basis of leather or leather fibre					
4115.1000.00	Composition leather with a basis of leather or leather fi		10	5		
4115.2000.00	Parings and other waste of leather or of composition leat		10	5		