

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, or 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 purpose of headings 4104 to 4106, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout this Schedule, the expression “composition leather” means only substances of the kind referred to in heading 4115.

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
4101			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 DEHAIRD OR SPLIT	
	4101 20		<i>Whole hides and skins, unsplit of a skin not exceeding 8 kg. when simply dried, 10 k. when dry-salted, or 16 kg. when fresh, well-salted or otherwise preserved:</i>	
		4101 20 10	Of cow, including cow calf	KGS
		4101 20 20	Of buffalo, including buffalo calf	KGS
		4101 20 90	Other	KGS
	4101 50		<i>Whole hides and skins, of a weight exceeding 16 kg:</i>	
		4101 50 10	Of cow, including cow calf	KGS
		4101 50 20	Of buffalo, including buffalo calf	KGS
		4101 50 90	Other	KGS
	4101 90		<i>Other, including butts, bends and bellies:</i>	
		4101 90 10	Of cow, including cow calf	KGS
		4101 90 20	Of buffalo, including buffalo calf	KGS
		4101 90 90	Other	KGS
4102			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		<i>With wool on:</i>	
		4102 10 10	Sheep skins	KGS
		4102 10 20	Pelts of baby lambs	KGS
		4102 10 30	Lamb skins other than pelts	KGS
	4102 21		<i>Without wool on: Pickled:</i>	
		4102 21 10	Sheep skins	KGS
		4102 21 20	Lamb skins	KGS
		4102 21 30	Lamb pelt	KGS
	4102 29		<i>Other:</i>	
		4102 29 10	Sheep skins	KGS
		4102 29 20	Lamb skins	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
4103			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 DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER	
		4103 20 00	Of reptiles	KGS
		4103 30 00	Of swine	KGS
		4103 90 00	Other	KGS
4104			TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	
			<i>In the wet state (including wet-blue):</i>	
		4104 11 00	Full gains, unsplit; grain splits	KGS
		4104 19 00	Other	KGS
			<i>In the dry state (crust):</i>	
		4104 41 00	Full grains, unsplit; grain splits	KGS
	4104 49 00	Other	KGS	
4105			TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	
		4105 10 00	In the wet state (including wet-blue)	KGS
		4105 30 00	In the dry state (crust)	KGS
4106			TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED	
			<i>Of goats or kids:</i>	
		4106 21 00	In the wet state (including wet-blue)	KGS
		4106 22 00	In the dry state (crust)	KGS
			<i>Of swine:</i>	
		4106 31 00	In the wet state (including wet-blue)	KGS
		4106 32 00	In the dry state (crust)	KGS
	4106 40 00	Of reptiles	KGS	
			<i>Other:</i>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	4106	91 00	In the wet state (including wet-blue)	KGS
	4106	92 00	In the dry state (crust)	KGS
4107			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 00	Full grains, unsplit	KGS
	4107	12 00	Grain splits	KGS
	4107	19 00	Other	KGS
			Other, including sides:	
	4107	91 00	Full grains, unsplit	KGS
	4107	92 00	Grain splits	KGS
	4107	99 00	Other	KGS
	4112	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 4114	KGS
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	
	4113	10 00	Of goats or kids	KGS
	4113	20 00	Of swine	KGS
	4113	30 00	Of reptiles	KGS
	4113	90 00	Other	KGS
4114			CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER ; METALLISED LEATHER	
	4114	10 00	Chamois (including combination chamois) leather	KGS
	4114 20		Patent leather and patent laminated leather; metallised leather:	
	4114	20 10	Patent leather and patent laminated leather	KGS
	4114	20 20	Metallised leather	KGS
4115			COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS OR STRIP,	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			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	Composition leather with a basis of leather or leather fiber , in slabs, sheets or strip, whether or not in rolls	KGS
	4115 20		<i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:</i>	
		4115 20 10	Cuttings of leather	KGS
		4115 20 90	Other	KGS