

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, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 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 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 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Explanatory remarks to Chapter 41

The importation of hides, skins and leather of religiously banned animals as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
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 dehaired or split.			
4101 20 00	- Whole hides and skins, 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	4	Kg	
4101 50 00	- Whole hides and skins, of a weight exceeding 16 kg	4	Kg	
4101 90 00	- Other, including butts, bends and bellies	4	Kg	
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 00	- With wool on	4	Kg	
	- Without wool on:	4	Kg	
4102 21 00	-- Pickled	4	Kg	
4102 29 00	-- Other			
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 dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103 20 00	- Of reptiles	4	Kg	
4103 30 00	- Of swine	90	Kg	
4103 90 00	- Other	4	Kg	
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.			
	- In the wet state (including wet-blue):			
4104 11 00	-- Full grains, unsplit; grain splits	4	Kg	
4104 19 00	-- Other	4	Kg	
	- In the dry state (crust):			
4104 41 00	-- Full grains, unsplit; grain splits	10	Kg	
4104 49 00	-- Other	10	Kg	
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)	10	Kg	
4105 30 00	- In the dry state (crust)	10	Kg	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106 21 00	-- In the wet state (including wet-blue)	10	Kg	
4106 22 00	-- In the dry state (crust)	10	Kg	
	- Of swine:			
4106 31 00	-- In the wet state (including wet-blue)	90	Kg	
4106 32 00	-- In the dry state (crust)	90	Kg	
4106 40 00	- Of reptiles	65	Kg	
	- Other:			
4106 91 00	-- In the wet state (including wet-blue)	65	Kg	
4106 92 00	-- In the dry state (crust)	65	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
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 41.14.			
	- Whole hides and skins:			
4107 11 00	-- Full grains, unsplit	55	Kg	
4107 12 00	-- Grain splits	55	Kg	
4107 19 00	-- Other	55	Kg	
	- Other, including sides:			
4107 91 00	-- Full grains, unsplit	55	Kg	
4107 92 00	-- Grain Splits	55	Kg	
4107 99 00	-- Other	70	Kg	
[4108]				
[4109]				
[4110]				
[4111]				
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 41.14.	65	Kg	
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 41.14.			
4113 10 00	- Of goats or kids	65	Kg	
4113 20 00	- Of swine	90	Kg	
4113 30 00	- Of reptiles	30	Kg	
4113 90 00	- Other	30	Kg	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114 10 00	- Chamois (including combination chamois) leather	65	Kg	
4114 20 00	- Patent leather and patent laminated leather; metallised leather	65	Kg	
4115	Composition leather with a basis of leather or leather fibre, 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.			
4115 10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	65	Kg	
4115 20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	65	Kg	

