

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, 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 05.05 or 67.01);
 - (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 42.03);
 - (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 43.03 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 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature 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 58.01 or 60.01).

Explanatory remarks to Chapter 43

1. The importation and exportation of hides or skins of wild animals covered in this chapter are subject to the approval of the Environment Protection Organization.
2. The importation of hides or skins of religiously banned animals and articles made thereof as well as those of religiously allowed animals but slaughtered according to non-Islamic rites is prohibited.

Section VIII – Chapter 43

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301 10 00	- Of mink, whole, with or without head, tail or paws	40	Kg	
4301 30 00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	40	Kg	
4301 60 00	- Of fox, whole, with or without head, tail or paws	40	Kg	
4301 80 00	- Other furskins, whole, with or without head, tail or paws	40	Kg	
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	40	Kg	
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	- Whole skins, with or without head, tail or paws, not assembled:			
4302 11 00	-- Of mink	40	Kg	
4302 19 00	-- Other	40	Kg	
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	40	Kg	
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	40	Kg	
4303	Articles of apparel, clothing accessories and other articles of fur skin.			
4303 10 00	- Articles of apparel and clothing accessories	90	Kg	
4303 90 00	- Other	65	Kg	
4304 00 00	Artificial fur and articles thereof.	65	Kg	

