

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)

Section VIII – 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 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 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 pretanning) process which is reversible (headings 4101 to 4103, as the case may be).
 - (b). For the purposes of headings 4104 to 4106, the term “crust” includes hides and skins that have been retanned, colored or fat-liquored (stuffed) prior to drying.
3. Throughout the Schedule B the expression “composition leather” means only substances of the kind referred to in heading 4115.

Statistical Note

1. The term “fancy”, as applied to leather, means leather which has been embossed, printed, or otherwise decorated in any manner or to any extent (including leather on which the original grain has been accentuated by any process, but excluding leather of subheading 4114.20).

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
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	Whole hides and skins, of a weight per skin not exceeding 8 kg (17.64 lb.) when simply dried, 10 kg (22.05 lb.) when dry-salted, or 16 kg (35.28 lb.) when fresh, wet-salted or otherwise preserved:	
	Not pretanned:	
4101.20.1010	Of bovine animals	Pcs.
4101.20.1020	Of equine animals	Pcs.
	Other:	
	Of bovine animals (including buffalo):	
	Of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4101.20.2000	Upper and lining	Pcs.
4101.20.3000	Other	Pcs.
	Other:	
4101.20.3500	Of buffalo	Pcs.
	Other:	
4101.20.4000	Vegetable pretanned	Pcs.
4101.20.5000	Other	Pcs. ①
4101.20.7000	Other	Pcs. ①
4101.50	Whole hides and skins, of a weight exceeding 16 kg:	
	Not pretanned:	
	Of bovine animals:	
4101.50.1010	Cattle	Pcs.
4101.50.1020	Other	Pcs. ①
4101.50.1095	Of equine animals	Pcs.

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4101 (con.)	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, etc. –(con.):	
4101.50 (con.)	Whole hides and skins, of a weight exceeding 16 kg (con.):	
	Other:	
	Of bovine animals (including buffalo):	
	Of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4101.50.2000	Upper and lining	Pcs.
4101.50.3000	Other	Pcs. ①
	Other:	
4101.50.3500	Of buffalo	Pcs.
	Other:	
4101.50.4000	Vegetable pretanned	Pcs.
4101.50.5000	Other	Pcs. ①
4101.50.7000	Other	Pcs. ①
4101.90	Other, including butts, bends and bellies: Not pretanned:	
	Of bovine animals:	
	Fresh or wet-salted:	
4101.90.1010	Butts and bends	Pcs.
4101.90.1020	Other	Pcs. ①
4101.90.1030	Other	Pcs. ①
4101.90.1040	Of equine animals	Pcs.
	Other:	
	Of bovine animals (including buffalo):	
4101.90.3500	Of buffalo	Pcs.
	Other:	
4101.90.4000	Vegetable pretanned	Pcs.
4101.90.5000	Other	Pcs. ①
4101.90.7000	Other	Pcs. ①

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
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	With wool on:	
4102.10.1000	Not pretanned	Pcs.
	Other:	
4102.10.2000	Vegetable pretanned	Pcs.
4102.10.3000	Other	Pcs. ①
	Without wool on:	
4102.21.0000	Pickled	Pcs.
4102.29	Other:	
4102.29.1000	Not pretanned	Pcs.
	Other:	
4102.29.2000	Vegetable pretanned	Pcs.
4102.29.3000	Other	Pcs.
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:	
4103.10	Of goats or kids:	
4103.10.1000	Not pretanned	Pcs.
	Other:	
4103.10.2000	Vegetable pretanned	Pcs.
4103.10.3000	Other	Pcs.
4103.20	Of reptiles:	
4103.20.1000	Not pretanned	Pcs.
	Other:	
4103.20.2000	Vegetable pretanned	Pcs.
4103.20.3000	Other	Pcs.
4103.30	Of swine:	
4103.30.1000	Not pretanned	Pcs.
4103.30.2000	Other	Pcs.
4103.90	Other:	
4103.90.1000	Not pretanned	kg ①
4103.90.2000	Other	kg ①

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
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	Full grains, unsplit; grain splits: Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4104.11.1000	Upper leather, lining leather	m ²
4104.11.2000	Other	m ²
	Other:	
4104.11.3000	Buffalo	m ²
	Other:	
4104.11.4000	Upper leather; sole leather	m ²
	Other:	
	Wet blues:	
4104.11.5030	Not split	Pcs. ①
	Split:	
4104.11.5040	Grains	Pcs. ①
4104.11.5070	Other	kg ①
4104.11.5080	Other	kg ①
4104.19	Other:	
	Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4104.19.1000	Upper leather, lining leather	m ²
4104.19.2000	Other	m ²
	Other:	
4104.19.3000	Buffalo	m ²
	Other:	
4104.19.4000	Upper leather; sole leather	m ²
	Other:	
	Wet blues:	
4104.19.5030	Not split	Pcs. ①
	Split:	
4104.19.5040	Grains	Pcs. ①
4104.19.5070	Other	kg ①
4104.19.5080	Other	kg ①

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4104 (con.)	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, etc. –(con.):	
	In the dry state (crust):	
4104.41	Full grains, unsplit; grain splits:	
	Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4104.41.1000	Upper leather; lining leather	m ²
4104.41.2000	Other	m ²
	Other:	
4104.41.3000	Buffalo	m ²
	Other:	
4104.41.4000	Upper leather, sole leather	m ²
4104.41.5000❶	Other	m ²
4104.49	Other:	
	Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4104.49.1000	Upper leather; lining leather	m ²
4104.49.2000	Other	m ²
	Other:	
4104.49.3000	Buffalo	m ²
	Other:	
4104.49.4000	Upper leather, sole leather	m ²
4104.49.5000❶	Other	m ²

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
4105.10.0000	In the wet state (including wet-blue)	m ²
4105.30.0000	In the dry state (crust)	m ²
4106	Tanned or crust skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
	Of goats or kids:	
4106.21.0000	In the wet state (including wet-blue)	m ²
4106.22.0000	In the dry state (crust)	m ²
	Of swine:	
4106.31.0000	In the wet state (including wet-blue)	m ²
4106.32.0000	In the dry state (crust)	m ²
4106.40.0000	Of reptiles	m ²
	Other:	
4106.91.0000	In the wet state (including wet-blue)	m ²
4106.92.0000	In the dry state (crust)	m ²
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	Full grains, unsplit:	
	Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m ²):	
4107.11.1000	Upper leather, lining leather	m ²
	Other:	
4107.11.2000	Not fancy	m ²
4107.11.3000	Fancy	m ²

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4107 (con.)	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. –(con.):	
	Whole hides and skins (con.):	
4107.11 (con.)	Full grains, unsplit (con.):	
	Other:	
4107.11.4000	Buffalo	m ²
	Other:	
4107.11.5000	Upholstery leather	m ²
	Upper leather; sole leather:	
4107.11.6010	Upper leather	m ²
4107.11.6060	Sole leather	m ²
	Other:	
	Not fancy:	
4107.11.7030	Belting	m ²
4107.11.7040	Glove and garment	m ²
4107.11.7050	Bag, case, strip and collar	m ²
4107.11.7090	Other	m ²
4107.11.8000	Fancy	m ²
4107.12	Grain splits:	
	Of bovines, and of a unit surface area not exceeding	
	28 square feet (2.6 m ²):	
4107.12.1000	Upper leather, lining leather	m ²
	Other:	
4107.12.2000	Not fancy	m ²
4107.12.3000	Fancy	m ²
	Other:	
4107.12.4000	Buffalo	m ²
	Other:	
4107.12.5000	Upholstery leather	m ²
	Upper leather; sole leather:	
4107.12.6010	Upper leather	m ²
4107.12.6060	Sole leather	m ²
	Other:	
	Not fancy:	
4107.12.7030	Belting	m ²
4107.12.7040	Glove and garment	m ²
4107.12.7050	Bag, case, strap and collar	m ²
4107.12.7090	Other	m ²
4107.12.8000	Fancy	m ²

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4107 (con.)	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. –(con.):	
	Whole hides and skins (con.):	
4107.19	Other:	
	Of bovines, and of a unit surface not exceeding 28 square feet (2.6 m ²):	
4107.19.1000	Upper leather, lining leather	m ²
	Other:	
4107.19.2000	Not fancy	m ²
4107.19.3000	Fancy	m ²
	Other:	
4107.19.4000	Buffalo	m ²
	Other:	
4107.19.5000	Upholstery leather	m ²
	Upper leather; sole leather:	
4107.19.6010	Upper leather	m ²
4107.19.6050	Sole leather	m ²
	Other:	
	Not fancy:	
4107.19.7030	Belting	m ²
4107.19.7040	Glove and garment	m ²
4107.19.7050	Bag, case, strap and collar	m ²
4107.19.7090	Other	m ²
4107.19.8000	Fancy	m ²
	Other, including sides:	
	Full grains, unsplit:	
4107.91		
4107.91.4000	Buffalo	m ²
	Other:	
4107.91.5000	Upholstery leather	m ²
	Upper leather; sole leather:	
4107.91.6010	Upper leather	m ²
4107.91.6050①	Sole leather	m ²
	Other:	
	Not fancy:	
4107.91.7030	Belting	m ²
4107.91.7040	Glove and garment	m ²
4107.91.7050	Bag, case, strap and collar	m ²
4107.91.7090	Other	m ²
4107.91.8000	Fancy	m ²

Revised 01/01/03

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4107 (con.)	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine etc. –(con.):	
	Other, including sides (con.):	
4107.92	Grain splits:	
4107.92.4000	Buffalo m ²	m ²
	Other:	
4107.92.5000	Upholstery leather m ²	m ²
	Upper leather; sole leather:	
4107.92.6010	Upper leather m ²	m ²
4107.92.6050	Sole leather m ²	m ²
	Other:	
	Not fancy:	
4107.92.7030	Belting m ²	m ²
4107.92.7040	Glove and garment m ²	m ²
4107.92.7050	Bag, case, strap and collar m ²	m ²
4107.92.7090	Other m ²	m ²
4107.92.8000	Fancy m ²	m ²
4107.99	Other:	
4107.99.4000	Buffalo m ²	m ²
	Other:	
4107.99.5000	Upholstery leather m ²	m ²
	Upper leather; sole leather:	
4107.99.6010	Upper leather m ²	m ²
4107.99.6050	Sole leather m ²	m ²
	Other:	
	Not fancy:	
4107.99.7030	Belting m ²	m ²
4107.99.7040	Glove and garment m ²	m ²
4107.99.7050	Bag, case, strap and collar m ²	m ²
4107.99.7090	Other m ²	m ²
4107.99.8000	Fancy m ²	m ²

Section VIII – Chapter 41

Schedule B No. and Headings	Commodity Description	Unit of Quantity
4112	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:	
	Not fancy:	
4112.00.3030	Garment	m ²
4112.00.3060	Other	m ²
4112.00.6000	Fancy	m ²
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:	
4113.10.3550	Of goats or kids	m ²
4113.20.0000	Of swine	m ²
4113.30.0000	Of reptiles	m ²
4113.90.0000	Other	m ²
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:	
4114.10.0000	Chamois (including combination chamois) leather	m ²
4114.20.0000	Patent leather and patent laminated leather; metallized leather	m ²
4115	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips, 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:	
4115.10.0000	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips, whether or not in rolls	kg
4115.20.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg