

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 SILKWORM GUT)

VIII-1

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

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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. Throughout the tariff schedule the expression "composition leather" means only substances of the kind referred to in heading 4111.

Additional U.S. 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 heading 4109).

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4101	Raw hides and skins of bovine 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:			
4101.10.00	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	Free		10%
	Other hides and skins of bovine animals, fresh or wet-salted:			
4101.21.00	Whole	Free		10%
4101.22.00	Butts and bends	Free		10%
4101.29.00	Other	Free		10%
4101.30.00	Other hides and skins of bovine animals, otherwise preserved	Free		10%
4101.40.00	Hides and skins of equine animals	Free		Free
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	Free		Free
	Without wool on:			
4102.21.00	Pickled	Free		Free
4102.29.00	Other	Free		Free
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:			
4103.10.00	Of goats or kids	Free		Free
4103.20.00	Of reptiles	Free		Free
4103.90.00	Other	Free		Free
4104	Leather of bovine or equine animals, without hair on, other than leather of heading 4108 or 4109:			
4104.10	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m2):			
4104.10.20	Upper leather	Free		15%
4104.10.40	Lining leather	Free		15%
	Other:			
4104.10.60	Not fancy	2.4%	Free (CA,E,IL,J) 1.8% (MX)	15%
4104.10.80	Fancy	3.6%	Free (CA,E,IL,J) 2.7% (MX)	30%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4104 (con.)	Leather of bovine or equine animals, without hair on, other than leather of heading 4108 or 4109 (con.): Other bovine leather and equine leather, pretanned, tanned or retanned but not further prepared, whether or not split:			
4104.21.00	Bovine leather, vegetable pretanned	5%	Free (CA,E,IL, J,MX)	25%
4104.22.00	Bovine leather, otherwise pretanned	3.3%	Free (CA,E,IL, J,MX)	25%
4104.29	Other:			
4104.29.30	Buffalo	2.4%	Free (CA,E,IL, J,MX)	25%
4104.29.50	Upper leather; sole leather	5%	Free (CA,E,IL, J,MX)	25%
4104.29.90	Other	3.3%	Free (CA,E,IL, J,MX)	25%
	Other bovine leather and equine leather, parchment-dressed or prepared after tanning: Full grains and full grain splits:			
4104.31	Buffalo	2.5%	Free (CA,E,IL,J, MX)	25%
4104.31.20	Other:			
4104.31.40	Upholstery leather	2.8%	Free (CA,E,IL, J,MX)	20%
4104.31.50	Upper leather; sole leather	3.3%	Free (CA,E,IL, J,MX)	25%
	Other:			
4104.31.60	Not fancy	5%	Free (E,CA,IL, J,MX)	25%
4104.31.80	Fancy	2.4%	Free (CA,E,IL, J,MX)	30%
4104.39	Other:			
4104.39.20	Buffalo	2.5%	Free (CA,E,IL, J,MX)	25%
	Other:			
4104.39.40	Upholstery leather	2.8%	Free (CA,E,IL, J,MX)	20%
4104.39.50	Upper leather; sole leather	5%	Free (CA,E,IL, J,MX)	25%
	Other:			
4104.39.60	Not fancy	5%	Free (CA,E,IL, J,MX)	25%
4104.39.80	Fancy	2.4%	Free (CA,E,IL, J,MX)	30%
4105	Sheep or lamb skin leather, without wool on, other than leather of heading 4108 or 4109: Pretanned or retanned but not further prepared, whether or not split:			
4105.11.00	Vegetable pretanned	Free		10%
4105.12.00	Otherwise pretanned	2%	Free (CA,E,IL, J,MX)	25%
4105.19	Other:			
4105.19.10	Wet blues	2%	Free (CA,E,IL, J,MX)	25%
4105.19.20	Other	2%	Free (CA,E,IL, J,MX)	25%
	Parchment-dressed or prepared after tanning:			
4105.20	Not fancy	2%	Free (CA,E,IL, J,MX)	25%
4105.20.30	Fancy	2%	Free (CA,E,IL, J,MX)	30%
4105.20.60				

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4106	Goat or kidskin leather, without hair on, other than leather of heading 4108 or 4109: Pretanned, tanned or retanned but not further prepared, whether or not split:			
4106.11.00	Vegetable pretanned	Free		10%
4106.12.00	Otherwise pretanned	3.7%	Free (CA,E,IL, J,MX)	25%
4106.19	Other:			
4106.19.20	Wet blues	2.4%	Free (CA,E,IL, J,MX)	25%
4106.19.30	Other	2.4%	Free (CA,E,IL, J,MX)	25%
4106.20	Parchment-dressed or prepared after tanning:			
4106.20.30	Not fancy	2.4%	Free (CA,E,IL, J,MX)	25%
4106.20.60	Fancy	2.8%	Free (CA,E,IL, J,MX)	30%
4107	Leather of other animals, without hair on, other than leather of heading 4108 or 4109:			
4107.10	Of swine:			
4107.10.20	Wet blues	4.2%	Free (CA,E,IL, J,MX)	25%
4107.10.30	Other	4.2%	Free (CA,E,IL, J,MX)	25%
4107.21.00	Of reptiles: Vegetable pretanned	5%	Free (CA,E,IL, J,MX)	25%
4107.29	Other:			
4107.29.30	Not fancy	Free		25%
4107.29.60	Fancy	Free		30%
4107.90	Of other animals:			
4107.90.30	Not fancy	3.3%	Free (CA,E,IL, J,MX)	25%
4107.90.60	Fancy	1.6%	Free (CA,E,IL, J,MX)	30%
4108.00.00	Chamois (including combination chamois) leather	3.2%	Free (CA,E,IL, J,MX)	25%
4109.00	Patent leather and patent laminated leather; metallized leather:			
4109.00.30	Patent leather	2.3%	Free (CA,E,IL,J) 1.7% (MX)	15%
4109.00.40	Patent laminated leather; metallized leather: Calf and kip	3.6%	Free (CA,E,IL,J) 2.7% (MX)	30%
4109.00.70	Other	1.6%	Free (CA,E,IL, J,MX)	30%
4110.00.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free		10%
4111.00.00	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	Free		10%

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 41

Chapter Note Changes:

Add:

Delete:

Modified:

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4101.10.00	4101.10.00	Free	Free
4101.21.00	4101.21.00	Free	Free
4101.22.00	4101.22.00	Free	Free
4101.29.00	4101.29.00	Free	Free
4101.30.00	4101.30.00	Free	Free
4101.40.00	4101.40.00	Free	Free
4102.10.00	4102.10.00	Free	Free
4102.21.00	4102.21.00	Free	Free
4102.29.00	4102.29.00	Free	Free
4103.10.00	4103.10.00	Free	Free
4103.20.00	4103.20.00	Free	Free
4103.90.00	4103.90.00	Free	Free
4104.10.20	4104.10.20	Free	Free
4104.10.40	4104.10.40	Free	Free
4104.10.60	4104.10.60	2.4%	2.4%
4104.10.80	4104.10.80	3.6%	3.6%
4104.21.00	4104.21.00	5%	5%
4104.22.00	4104.22.00	3.3%	3.3%
4104.29.30	4104.29.30	2.4%	2.4%
4104.29.50	4104.29.50	5%	5%
4104.29.90	4104.29.90	3.3%	3.3%
4104.31.20	4104.31.20	2.5%	2.5%
4104.31.40	4104.31.40	2.8%	2.8%

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4104.31.50	4104.31.50	3.3%	3.3%
4104.31.60	4104.31.60	5%	5%
4104.31.80	4104.31.80	2.4%	2.4%
4104.39.20	4104.39.20	2.5%	2.5%
4104.39.40	4104.39.40	2.8%	2.8%
4104.39.50	4104.39.50	5%	5%
4104.39.60	4104.39.60	5%	5%
4104.39.80	4104.39.80	2.4%	2.4%
4105.11.00	4105.11.00	Free	Free
4105.12.00	4105.12.00	2%	2%
4105.19.10	4105.19.10	2%	2%
4105.19.20	4105.19.20	2%	2%
4105.20.30	4105.20.30	2%	2%
4105.20.60	4105.20.60	2%	2%
4106.11.00	4106.11.00	Free	Free
4106.12.00	4106.12.00	3.7%	3.7%
4106.19.20	4106.19.20	2.4%	2.4%
4106.19.30	4106.19.30	2.4%	2.4%
4106.20.30	4106.20.30	2.4%	2.4%
4106.20.60	4106.20.60	2.8%	2.8%
4107.10.20	4107.10.20	4.2%	4.2%
4107.10.30	4107.10.30	4.2%	4.2%
4107.21.00	4107.21.00	5%	5%
4107.29.30	4107.29.30	Free	Free
4107.29.60	4107.29.60	Free	Free
4107.90.30	4107.90.30	3.3%	3.3%
4107.90.60	4107.90.60	1.6%	1.6%
4108.00.00	4108.00.00	3.2%	3.2%
4109.00.30	4109.00.30	2.3%	2.3%
4109.00.40	4109.00.40	3.6%	3.6%
4109.00.70	4109.00.70	1.6%	1.6%

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4110.00.00	4110.00.00	Free	Free
4111.00.00	4111.00.00	Free	Free