

## 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) Bird skins or parts of bird skins, 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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
41.01		<b>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.</b>																		
	4101.20	- Whole hides and skins, unsplit, 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		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4101.90	- Other, including butts, bends and bellies		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.02</b>		<b>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.</b>																			
	4102.10	- With wool on		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
		- Without wool on :																			
	4102.21	-- Pickled		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	4102.29	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.03</b>		<b>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.</b>																			
	4103.20	- Of reptiles		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	4103.30	- Of swine		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	4103.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.04</b>		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>																			
		- In the wet state (including wet-blue) :																			
	4104.11	-- Full grains, unsplit; grain splits																			
	4104.11.10	--- Wet blue chrome-tanned		kg	Free					Free		Free	Free	Free	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	4104.11.90	--- Other		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
	4104.19	-- Other :																			
	4104.19.10	--- Wet blue chrome-tanned		kg	Free					Free		Free	Free	Free	15%	7.5%	2%				
	4104.19.90	--- Other		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
		- In the dry state (crust) :																			
	4104.41	-- Full grains, unsplit; grain splits		kg	7.5%							5%	4.5%	15%	15%	7.5%	2%				
	4104.49	-- Other		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.05</b>		<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>																			
	4105.10	- In the wet state (including wet-blue)		kg						Free		Free	Free	Free	15%	7.5%	2%				
	4105.30	- In the dry state (crust)		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.06</b>		<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>																			
		- Of goats or kids :																			
	4106.21	-- In the wet state (including wet-blue)		kg						Free		Free	Free	Free	15%	7.5%	2%				
	4106.22	-- In the dry state (crust)		kg										15%	15%	7.5%	2%				
		- Of swine :																			
	4106.31	-- In the wet state (including wet-blue)		kg					Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
	4106.32	-- In the dry state (crust)		kg					Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
	4106.40	- Of reptiles :																			
	4106.40.10	--- Crocodile skins other than vegetable pre-tanned		kg	7.5%				Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
	4106.40.90	--- Other		kg					Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
		- Other :																			
	4106.91	-- In the wet state (including wet-blue)		kg					Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4106.92	-- In the dry state (crust)		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.07</b>		<b>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.</b>																			
		- Whole hides and skins :																			
	4107.11	-- Full grains, unsplit		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
	4107.12	-- Grain splits		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
	4107.19	-- Other		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
		- Other, including sides :																			
	4107.91	-- Full grains, unsplit		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
	4107.92	-- Grain splits		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
	4107.99	-- Other		kg	7.5%					Free		5%	4.5%	15%	15%	7.5%	2%				
<b>[41.08]</b>																					
<b>[41.09]</b>																					
<b>[41.10]</b>																					
<b>[41.11]</b>																					
<b>41.12</b>	4112.00	<b>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.</b>		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
<b>41.13</b>		<b>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.</b>																			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4113.10	- Of goats or kids		kg								5%	4.5%	15%	15%	7.5%	2%			
	4113.20	- Of swine		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4113.30	- Of reptiles :																		
	4113.30.10	--- Crocodile skins		kg	7.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4113.30.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4113.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>41.14</b>		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>																		
	4114.10	- Chamois (including combination chamois) leather		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4114.20	- Patent leather and patent laminated leather; metallised leather		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>41.15</b>		<b>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.</b>																		
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	L	kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			