

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**

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- 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
- 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
- 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
- 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
- 4105 Tanned or crusts skins of sheep or lambs, without wool on, whether or not split, but not further prepared
- 4106 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
- 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 4114
- 4108 No heading
- 4109 No heading
- 4110 No heading
- 4111 No heading
- 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 4114
- 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 4114
- 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
- 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
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**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 8  
Chapter 41/2**

**Notes.**

1.- This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (0511);
- (b) Birdskins or parts of birdskins, with their feathers or down, of 0505 or 6701.00.00; 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) 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (4101 to 4103, as the case may be).

(B) For the purposes of 4104 to 4106, "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout this Schedule "composition leather" means only substances of the kind referred to in 4115.