

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

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 camels (including dromedaries) 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 pre-tanning) 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, coloured or fat-liquored (stuffed) prior to drying.
 3. Throughout this Schedule, the expression “composition leather” means only substances of the kind referred to in heading 4115.
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Heading No.	H S Code	ITC(HS) Code	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 DEHAIRD OR SPLIT	
	410120	-	Whole hides and skins 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:	
		41012010 ---	Of cow, including cow calf	kg.
		41012020 ---	Of buffalo, including buffalo calf	kg.
		41012090 ---	Other	kg.
	410150	-	Whole hides and skins, of a weight exceeding 16 kg.	
		41015010 ---	Of cow, including cow calf	kg.
		41015020 ---	Of buffalo, including buffalo calf	kg.
		41015090 ---	Other	kg.
	410190	-	Other, including butts, bends and bellies:	
		41019010 ---	Of cow, including cow calf	kg.
		41019020 ---	Of buffalo, including buffalo calf	kg.
		41019090 ---	Other	kg.
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	
	410210	-	With wool on :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		41021010	--- Sheep skins	u
		41021020	--- Pelts of baby lambs	u
		41021030	--- Lamb skins, other than pelts	u
			- Without wool on :	
410221			-- Pickled :	
		41022110	--- Sheep skins	u
		41022120	--- Lamb skins	u
		41022130	--- Lamb pelt	u
410229			-- Other :	
		41022910	--- Sheep skins	u
		41022920	--- Lamb skins	u
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 DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(B) OR 1(C) TO THIS CHAPTER	
		41032000	- Of reptiles	kg.
		41033000	- Of swine	kg.
		41039000	- Other	kg.
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):	
		41041100	-- Full grains, unsplit; grain splits	kg.
		41041900	-- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			- <i>In the dry state (crust):</i>	
		41044100	-- Full grains, unsplit; grain splits	kg.
		41044900	-- Other	kg.
4105			TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	
		41051000	- In the wet state (including wet-blue)	kg.
		41053000	- In the dry state (crust)	kg.
4106			TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED	
			- <i>Of goats or kids:</i>	
		41062100	-- In the wet state (including wet-blue)	kg.
		41062200	-- In the dry state (crust)	kg.
			- <i>Of swine:</i>	
		41063100	-- In the wet state (including wet-blue)	kg.
		41063200	-- In the dry state (crust)	kg.
		41064000	- Of reptiles	kg.
			- <i>Other:</i>	
		41069100	-- In the wet state (including wet-blue)	kg.
		41069200	-- In the dry state (crust)	kg.
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	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			- Whole hides and skins:	
		41071100	-- Full grains, unsplit	kg.
		41071200	-- Grain splits	kg.
		41071900	- Other	kg.
			-- Other, including sides:	
		41079100	-- Full grains, unsplit	kg.
		41079200	-- Grain splits	kg.
		41079900	-- Other	kg.
		41120000	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	kg.
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	
		41131000	- Of goats or kids	kg.
		41132000	- Of swine	kg.
		41133000	- Of reptiles	kg.
		41139000	- Other	kg.
4114			CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER	
		41141000	- Chamois (including combination chamois) leather	kg.
	411420		- Patent leather and patent laminated leather; metallised leather :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		41142010 ---	Patent leather and patent laminated leather	kg.
		41142020 ---	Metallised leather	kg.
4115			COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, 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	
		41151000 -	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.
	411520	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:	
		41152010 ---	Cuttings of leather	kg.
		41152090 ---	Other	kg.