

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR, MANUFACTURES THEREOF

NOTES:

1. Throughout this schedule reference to “furskins”, other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 [see Note 1(c) to that Chapter];
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.
5. Throughout this Schedule, the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Heading No	HS Code	ITC(HS) Code	Description	Unit
4301			RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADINGS 4101, 4102 OR 4103	
		4301 10 00	Of mink, whole, with or without head, tail or paws	NOS
		4301 30 00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and Similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	NOS
		4301 60 00	Of fox, whole, with or without head, tail or paws	NOS
		4301 80 00	Other furskins, whole, with or without head, tail or paws	NOS
		4301 90 00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	KGS
4302			TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303	
			<i>Whole Skins, with or without head, tail or paws, not assembled:</i>	
		4302 11 00	Of mink	NOS
	4302 19		<i>Other:</i>	
		4302 19 10	Calf skins, with hair on, tanned or dressed	NOS
		4302 19 20	Hides or skins of other bovine and equine animals with hair on, tanned or dressed	NOS
		4302 19 30	Goat (Common) and kid skins with hair on, tanned or dressed	NOS
		4302 19 40	Tiger-Cat skins	NOS
		4302 19 90	Hides and skins of other animals with hair on, tanned or dressed	NOS
		4302 20 00	Heads, tails, paws and other pieces or cuttings, not assembled	KGS
		4302 30 00	Whole skins and pieces or cuttings thereof, assembled	KGS
4303			ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN	
	4303 10		<i>Articles of apparel and clothing accessories:</i>	
		4303 10 10	Of wild animals covered under the Wild Life (Protection) Act, 1972	KGS
		4303 10 20	Of animals covered under Convention on International Trade of Endangered Species (CITES), Other than those of Tariff item	KGS

Heading No	HS Code	ITC(HS) Code	Description	Unit
		4303 10 90	43031010 Other	KGS
	4303 90		Other:	
		4303 90 10	Of wild animals covered under the Wild Life (Protection) Act,1972	KGS
		4303 90 20	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of item 4303 90 10	KGS
		4303 90 90	Other	KGS
4304			ARTIFICIAL FUR AND ARTICLES THEREOF	
	4304 00		Artificial fur and articles thereof:	
		4304 00 11	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	KGS
		4304 00 19	Other	KGS
		4304 00 20	Articles of artificial fur	KGS