

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 05.11);
  - (b) Birdskins or parts of birdskins, 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
41.01		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.			
4101.20.00		-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		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Not pre-tanned.....	NMB		
	20	----Other, of bovine animals, without hair on, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ).....	MTK		
	90	----Other.....	NMB		
4101.50.00		-Whole hides and skins, of a weight exceeding 16 kg		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		----Fresh or wet-salted:			
	11	----Cattle hides.....	NMB		
	19	----Other.....	NMB		
		----Other, not pre-tanned:			
	21	----Of bovine animals.....	NMB		
	22	----Of equine animals.....	NMB		
	90	----Other.....	NMB		
4101.90.00		-Other, including butts, bends and bellies		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		----Fresh or wet-salted:			
	11	----Butts and bends.....	-		
	19	----Other.....	KGM		
	20	----Other, not pre-tanned.....	-		
		----Other:			
	91	----Of bovine animals, vegetable pre-tanned.....	KGM		
	99	----Other.....	NMB		
41.02		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 00		-With wool on	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
		-Without wool on:			
4102.21.00 00		--Pickled	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4102.29.00		--Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Not pre-tanned.....	NMB		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----Other:			
	91	-----Vegetable pre-tanned.....	KGM		
	99	-----Other.....	KGM		
<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>			
<b>4103.20.00</b>	00	<b>-Of reptiles</b>	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4103.30.00</b>		<b>-Of swine</b>		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----Not pre-tanned.....	-		
	90	-----Other.....	MTK		
<b>4103.90</b>		<b>-Other</b>			
4103.90.10	00	--Of camels (including dromedaries)	-	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
4103.90.90		--Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----Not pre-tanned.....	-		
	90	-----Other.....	-		
<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>			
		<b>-In the wet state (including wet-blue):</b>			
<b>4104.11</b>		<b>--Full grains, unsplit; grain splits</b>			
4104.11.10		--For use in the manufacture of upholstered furniture; Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----For use in the manufacture of upholstered furniture.....	KGM		
	20	-----Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles.....	KGM		
		--Other, of whole bovine skins, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):			
4104.11.21	00	---East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.22		---For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----Garment leather.....	MTK		
	20	-----Glove leather.....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.11.29	----	-Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Upper leather</i> .....	MTK		
	90	---- <i>-Other</i> .....	MTK		
	--	-Other, of bovine, vegetable pre-tanned:			
4104.11.31	00	----For use in the manufacture of clothing or gloves	KGM	5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.39	00	----Other	KGM	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	--	-Other, of bovine, otherwise pre-tanned:			
4104.11.41	00	----For use in the manufacture of clothing or gloves	KGM	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.49	00	----Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	--	-Other:			
4104.11.91	----	-For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Garment leather</i> .....	MTK		
	20	---- <i>-Glove leather</i> .....	MTK		
4104.11.99	----	-Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Wet blue leather, split</i> .....	KGM		
	20	---- <i>-Wet blue leather, not split</i> .....	KGM		
	30	---- <i>-Upper leather</i> .....	MTK		
	40	---- <i>-Sole leather</i> .....	KGM		
	50	---- <i>-Lining leather</i> .....	MTK		
	60	---- <i>-Bag, case or strap leather</i> .....	MTK		
	70	---- <i>-Belting, mechanical, lace or welting leather</i> .....	KGM		
	90	---- <i>-Other</i> .....	MTK		
<b>4104.19</b>	--	-Other			
4104.19.10	--	-For use in the manufacture of upholstered furniture; Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-For use in the manufacture of upholstered furniture</i> .....	KGM		
	20	---- <i>-Leather bends, for use in the manufacture of inner, middle or outer soles</i> .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-- -Other, of whole bovine skins, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):			
4104.19.21	00	--- -East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.22		--- -For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Garment leather.....	MTK		
	20	---- -Glove leather.....	MTK		
4104.19.29		--- -Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Upper leather.....	MTK		
	90	---- -Other.....	MTK		
		-- -Other, of bovine, vegetable pre-tanned:			
4104.19.31	00	--- -For use in the manufacture of clothing or gloves	KGM	5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.39	00	--- -Other	KGM	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		-- -Other, of bovine, otherwise pre-tanned:			
4104.19.41	00	--- -For use in the manufacture of clothing or gloves	KGM	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.49	00	--- -Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		-- -Other:			
4104.19.91		--- -For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Garment leather.....	MTK		
	20	---- -Glove leather.....	MTK		
4104.19.99		--- -Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Wet blue leather, split.....	KGM		
	20	---- -Wet blue leather, not split.....	KGM		
	30	---- -Upper leather.....	MTK		
	40	---- -Sole leather.....	KGM		
	50	---- -Lining leather.....	MTK		
	60	---- -Bag, case or strap leather.....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	70	----Belting, mechanical, lace or welting leather .....	KGM		
	90	----Other .....	MTK		
		<b>-In the dry state (crust):</b>			
<b>4104.41</b>		<b>--Full grains, unsplit; grain splits</b>			
	--	Whole bovine skins, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ), other than leather of heading 41.14:			
4104.41.11	---	East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear .....	MTK		
	20	----For use in the manufacture of upholstered furniture .....	MTK		
4104.41.12	---	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather .....	MTK		
	20	----Glove leather .....	MTK		
4104.41.19	---	Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	90	----Other .....	MTK		
	--	Other:			
4104.41.91	---	Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles; For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture .....	MTK		
	20	----For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles .....	MTK		
	30	----Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles .....	KGM		
4104.41.92	00	For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.41.99	---	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	20	----Sole leather .....	KGM		
	30	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		
<b>4104.49</b>		<b>--Other</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-- --Whole bovine skins, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ), other than leather of heading 41.14:			
4104.49.11		--- --East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear.....	MTK		
	20	---- --For use in the manufacture of upholstered furniture.....	MTK		
4104.49.12		--- --For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --Garment leather.....	MTK		
	20	---- --Glove leather.....	MTK		
4104.49.19		--- --Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --Upper leather.....	MTK		
	90	---- --Other.....	MTK		
		-- --Other bovine and equine hides and skins, tanned or retanned but not further prepared, whether or not split:			
4104.49.21		--- --Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles.....	KGM		
	20	---- --For use in the manufacture of upholstered furniture.....	MTK		
4104.49.22		--- --For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --Garment leather.....	MTK		
	20	---- --Glove leather.....	MTK		
4104.49.29		--- --Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- --Upper leather.....	MTK		
	20	---- --Sole leather.....	KGM		
	30	---- --Lining leather.....	MTK		
	40	---- --Bag, case or strap leather.....	MTK		
	50	---- --Belting, mechanical, lace or welting leather.....	KGM		
	90	---- --Other.....	MTK		
		-- --Other:			
4104.49.91	00	--- --For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.49.92	00	---For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.49.93		---Upper or sole leather		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	20	----Sole leather .....	KGM		
4104.49.99		---Other		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		
<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>			
<b>4105.10</b>		<b>-In the wet state (including wet-blue)</b>			
		--Pre-tanned:			
4105.10.11	00	---For use as processing materials by tanners	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4105.10.12		---Vegetable pre-tanned hair sheep skins, and otherwise pre-tanned skins, for use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Vegetable pre-tanned .....	KGM		
	90	----Otherwise pre-tanned .....	KGM		
4105.10.19		---Other		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 2% NZT: 2%
	10	----Vegetable pre-tanned .....	KGM		
	90	----Otherwise pre-tanned .....	KGM		
		--Wet blue leather:			
4105.10.21	00	---For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4105.10.29	00	---Other	MTK	2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		--Other:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4105.10.91		---For use as linings in the manufacture of footwear; For use as processing materials by tanners; Hair sheep skins, for use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---For use as linings in the manufacture of footwear.....	MTK		
	20	---For use as processing materials by tanners.....	MTK		
	30	---Hair sheep skins, for use in the manufacture of footwear or ladies' handbags.....	MTK		
4105.10.99		---Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---Garment leather.....	MTK		
	20	---Glove leather.....	MTK		
	90	---Other.....	MTK		
<b>4105.30</b>		<b>-In the dry state (crust)</b>			
		---Pre-tanned:			
4105.30.11	00	---For use as processing material by tanners	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4105.30.12		---Vegetable pre-tanned hair sheep skins, and otherwise pre-tanned skins, for use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---Vegetable pre-tanned.....	KGM		
	20	---Otherwise pre-tanned.....	KGM		
4105.30.19		---Other		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 2% NZT: 2%
	10	---Vegetable pre-tanned.....	KGM		
	20	---Otherwise pre-tanned.....	KGM		
		---Other:			
4105.30.91		---For use as linings in the manufacture of footwear; For use as processing materials by tanners, other than parchment dressed; Hair sheep skins, for use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---For use as linings in the manufacture of footwear.....	MTK		
	20	---For use as processing materials by tanners, other than parchment dressed.....	MTK		
	30	---Hair sheep skins, for use in the manufacture of footwear or ladies' handbags.....	MTK		
4105.30.99		---Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---Garment leather.....	MTK		
	20	---Glove leather.....	MTK		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	----Other .....	MTK		
<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>			
		<b>-Of goats or kids:</b>			
<b>4106.21</b>		<b>- -In the wet state (including wet-blue)</b>			
4106.21.10	00	--Pre-tanned	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		--Wet blue leather:			
4106.21.21	00	---For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.21.29	00	----Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		---Other:			
I 4106.21.91		---For use as processing materials by tanners; For use in the manufacture of belts, footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use as processing materials by tanners .....	MTK		
		----For use in the manufacture of belts, footwear or ladies' handbags:			
	21	----Upper leather .....	MTK		
	29	----Other .....	MTK		
4106.21.92		---For use in the manufacture of clothing or gloves		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather .....	MTK		
	20	----Glove leather .....	MTK		
4106.21.99	00	----Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4106.22</b>		<b>- -In the dry state (crust)</b>			
4106.22.10	00	--Pre-tanned	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		--Other skins, tanned or retanned but not further prepared, whether or not split:			
4106.22.21		---For use as processing materials by tanners; For use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use as processing materials by tanners .....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		20 - - - -For use in the manufacture of footwear or ladies' handbags.....	MTK		
4106.22.22		- - - -For use in the manufacture of clothing or gloves		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	- - - -Garment leather.....	MTK		
	20	- - - -Glove leather.....	MTK		
4106.22.29 00		- - - -Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		- - -Other:			
4106.22.91		- - - -For use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	- - - -Upper leather.....	MTK		
	90	- - - -Other.....	MTK		
4106.22.92 00		- - - -For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.22.99 00		- - - -Other	MTK	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		-Of swine:			
<b>4106.31</b>		<b>- -In the wet state (including wet-blue)</b>			
4106.31.10 00		- - -Wet blue leather	MTK	4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		- - -Other:			
4106.31.91		- - -For use as linings in the manufacture of footwear; For use in the manufacture of clothing; For use in the manufacture of uppers for footwear		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	- - - -For use as linings in the manufacture of footwear.....	MTK		
	20	- - - -For use in the manufacture of clothing.....	MTK		
	30	- - - -For use in the manufacture of uppers for footwear.....	MTK		
4106.31.92 00		- - - -For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.31.99		- - - -Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	- - - -Bag, case or strap leather.....	MTK		
	90	- - - -Other.....	MTK		
<b>4106.32</b>		<b>- -In the dry state (crust)</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4106.32.10		--For use as linings in the manufacture of footwear; For use in the manufacture of clothing or belts; For use in the manufacture of uppers for footwear		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use as linings in the manufacture of footwear .....	MTK		
I 4106.32.10	20	----For use in the manufacture of clothing or belts .....	MTK		
	30	----For use in the manufacture of uppers for footwear .....	MTK		
4106.32.20	00	--For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.32.90		--Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		
<b>4106.40.00</b>	00	<b>-Of reptiles</b>	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other:</b>			
<b>4106.91</b>		<b>-In the wet state (including wet-blue)</b>			
4106.91.10		--For use in the manufacture of upholstered furniture; Of kangaroo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture .....	MTK		
	20	----Of kangaroo .....	MTK		
4106.91.20		--Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather .....	MTK		
	20	----Glove leather .....	MTK		
4106.91.90		--Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	10	----Upper leather .....	MTK		
	20	----Sole leather .....	KGM		
	30	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		
<b>4106.92</b>		<b>-In the dry state (crust)</b>			
4106.92.10		--For use in the manufacture of upholstered furniture; Of kangaroo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture .....	MTK		
	20	----Of kangaroo .....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.92.20	--	-Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather.....	MTK		
	20	----Glove leather.....	MTK		
4106.92.90	--	-Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	10	----Upper leather.....	MTK		
	20	----Sole leather.....	KGM		
	30	----Bag, case or strap leather.....	MTK		
	90	----Other.....	MTK		
<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>			
		<b>-Whole hides and skins:</b>			
<b>4107.11</b>		<b>-Full grains, unsplit</b>			
	--	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):			
4107.11.11	---	-East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear.....	MTK		
	20	----For use in the manufacture of upholstered furniture.....	MTK		
4107.11.12	---	-For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather.....	MTK		
	20	----Glove leather.....	MTK		
4107.11.19	---	-Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather.....	MTK		
	90	----Other.....	MTK		
		--Other:			
4107.11.91	---	-For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture.....	MTK		
	20	----For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles.....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.11.92	00	---For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.11.99		----Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	20	----Sole leather .....	KGM		
	30	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		
<b>4107.12</b>		<b>--Grain splits</b>			
		--Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):			
4107.12.11		---East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear .....	MTK		
	20	----For use in the manufacture of upholstered furniture .....	MTK		
4107.12.12		---For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather .....	MTK		
	20	----Glove leather .....	MTK		
4107.12.19		----Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	90	----Other .....	MTK		
		--Other:			
4107.12.91		---For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture .....	MTK		
	20	----For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles .....	MTK		
4107.12.92	00	---For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.12.99		----Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather .....	MTK		
	20	----Sole leather .....	KGM		
	30	----Bag, case or strap leather .....	MTK		
	90	----Other .....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4107.19</b>		<b>--Other</b>			
		--Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> ):			
4107.19.11		---East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear; For use in the manufacture of upholstered furniture		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear.....	MTK		
	20	----For use in the manufacture of upholstered furniture.....	MTK		
4107.19.12		---For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Garment leather.....	MTK		
	20	----Glove leather.....	MTK		
4107.19.19		---Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather.....	MTK		
	90	----Other.....	MTK		
		--Other:			
4107.19.91	00	---For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.19.92	00	---For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.19.93		---Upper or sole leather		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Upper leather.....	MTK		
	20	----Sole leather.....	KGM		
4107.19.99		---Other		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----Bag, case or strap leather.....	MTK		
	90	----Other.....	MTK		
		<b>-Other, including sides:</b>			
<b>4107.91</b>		<b>--Full grains, unsplit</b>			
4107.91.10		--Bends for use in the manufacture of footwear; For use in the manufacture of upholstered furniture or belts; For use in the manufacture of original equipment interior trim components for road tractors or motor vehicles		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----For use in the manufacture of upholstered furniture or belts.....	MTK		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	---- <i>-For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles.....</i>	MTK		
	30	---- <i>-Bends for use in the manufacture of footwear.....</i>	MTK		
4107.91.20	00	-- <i>-For use in the manufacture of clothing or gloves</i>	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.91.90		-- <i>-Other</i>		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Upper leather.....</i>	MTK		
	20	---- <i>-Sole leather.....</i>	KGM		
	30	---- <i>-Bag, case or strap leather.....</i>	MTK		
	90	---- <i>-Other.....</i>	MTK		
<b>4107.92</b>		<b>--<i>-Grain splits</i></b>			
I 4107.92.10		-- <i>-For use in the manufacture of upholstered furniture or belts; For use in the manufacture of original equipment interior trim components for road tractors or motor vehicles</i>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
I	10	---- <i>-For use in the manufacture of upholstered furniture or belts.....</i>	MTK		
	20	---- <i>-For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles.....</i>	MTK		
4107.92.20	00	-- <i>-For use in the manufacture of clothing or gloves</i>	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.92.90		-- <i>-Other</i>		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Upper leather.....</i>	MTK		
	20	---- <i>-Sole leather.....</i>	KGM		
	30	---- <i>-Bag, case or strap leather.....</i>	MTK		
	90	---- <i>-Other.....</i>	MTK		
<b>4107.99</b>		<b>--<i>-Other</i></b>			
I 4107.99.10	00	-- <i>-For use in the manufacture of upholstered furniture or belts; For use in the manufacture of original equipment interior trim components for road tractors or motor vehicles</i>	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.99.20	00	-- <i>-For use in the manufacture of clothing or gloves</i>	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.99.30		-- <i>-Upper or sole leather</i>		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Upper leather.....</i>	MTK		
	20	---- <i>-Sole leather.....</i>	KGM		
4107.99.90		-- <i>-Other</i>		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	----- <i>Bag, case or strap leather</i> .....	MTK		
	90	----- <i>Other</i> .....	MTK		
<b>4112.00</b>		<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>			
4112.00.10	--	For use as linings in the manufacture of footwear; Hair sheep skin leather, for use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----- <i>For use as linings in the manufacture of footwear</i> .....	MTK		
	20	----- <i>Hair sheep skin leather, for use in the manufacture of footwear or ladies' handbags</i> .....	MTK		
4112.00.90	--	Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----- <i>Garment leather</i> .....	MTK		
	20	----- <i>Glove leather</i> .....	MTK		
	90	----- <i>Other</i> .....	MTK		
<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>			
<b>4113.10</b>		<b>-Of goats or kids</b>			
4113.10.10	--	For use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----- <i>Upper leather</i> .....	MTK		
	90	----- <i>Other</i> .....	MTK		
4113.10.20	00 --	For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4113.10.90	00 --	Other	MTK	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4113.20</b>		<b>-Of swine</b>			
4113.20.10	--	For use as linings in the manufacture of footwear; For use in the manufacture of clothing; For use in the manufacture of uppers for footwear		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	----- <i>For use as linings in the manufacture of footwear</i> .....	MTK		
	20	----- <i>For use in the manufacture of clothing</i> .....	MTK		
	30	----- <i>For use in the manufacture of uppers for footwear</i> .....	MTK		
4113.20.20	00 --	For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4113.20.90	--	-Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Bag, case or strap leather .....	MTK		
	90	---- -Other .....	MTK		
<b>4113.30.00</b>	00	<b>-Of reptiles</b>	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4113.90</b>		<b>-Other</b>			
4113.90.10	--	-For use in the manufacture of upholstered furniture; Of kangaroo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -For use in the manufacture of upholstered furniture .....	MTK		
	20	---- -Of kangaroo .....	MTK		
4113.90.20	--	-Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Garment leather .....	MTK		
	20	---- -Glove leather .....	MTK		
4113.90.90	--	-Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	10	---- -Upper leather .....	MTK		
	20	---- -Sole leather .....	KGM		
	30	---- -Bag, case or strap leather .....	MTK		
	90	---- -Other .....	MTK		
<b>41.14</b>		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather.</b>			
<b>4114.10.00</b>		<b>-Chamois (including combination chamois) leather</b>		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	10	---- -Wiping cloths .....	-		
	90	---- -Other .....	MTK		
<b>4114.20</b>		<b>-Patent leather and patent laminated leather; metallized leather</b>			
<b>I</b> 4114.20.10	00	-- -Leather bonded to a sheet of poly(vinyl chloride), of a thickness of 0.75 mm or more, for use in the manufacture of footwear; Leather for use in the manufacture of belts	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4114.20.90	00	-- -Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
41.15		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.			
4115.10.00		-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Leatherboard</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
4115.20.00	00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free