

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 reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the tariff schedule the expression "composition leather" means only substances of the kind referred to in heading 4111.

Additional U.S. Note

1. The term "fancy" as applied to leather, means leather which has been embossed, printed or otherwise decorated in any manner or to any extent (including leather on which the original grain has been accentuated by any process, but excluding leather of heading 4109).

4101		Raw hides and skins of bovine 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:				
4101.10.00	00 8	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved.....	pcs....v	kg	Free	10%
4101.21.00		Other hides and skins of bovine animals, fresh or wet-salted:			Free	10%
	20 1	Whole.....	pcs	v		
		Cattle hides.....	kg			
	40 7	Other.....	pcs	v		
			kg			
4101.22.00	00 4	Butts and bends.....	kg		Free	10%
4101.29.00	00 7	Other.....	kg		Free	10%
4101.30.00		Other hides and skins of bovine animals, otherwise preserved.....			Free	10%
	10 2	Whole.....	pcs	v		
			kg			
	90 5	Other.....	pcs	v		
			kg			
4101.40.00		Hides and skins of equine animals.....			Free	Free
	10 0	Whole.....	pcs	v		
			kg			
	90 3	Other.....	pcs	v		
			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:				
4102.10.00	00 7	With wool on.....	pcs....v	kg	Free	Free
4102.21.00		Without wool on:			Free	Free
	30 8	Pickled.....				
		Hair sheep and cabretta skins.....	pcs	v		
			kg			
	60 1	Other:				
		Not split.....	pcs	v		
			kg			
	90 5	Other.....	pcs	v		
			kg			
4102.29.00		Other.....			Free	Free
	30 0	Hair sheep and cabretta skins.....	pcs	v		
			kg			
	60 3	Other.....	pcs	v		
			kg			
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:				
4103.10.00	00 6	Of goats or kids.....	pcs....v	kg	Free	Free
4103.20.00	00 4	Of reptiles.....	pcs....v	kg	Free	Free
4103.90.00		Other.....			Free	Free
	30 3	Deer.....	pcs	v		
			kg			
	60 6	Pig and hog.....	pcs	v		
			kg			
	90 0	Other.....	X			

4104		Leather of bovine or equine animals, without hair on, other than leather of heading 4108 or 4109:				
4104.10		Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):				
4104.10.20	00 1	Upper leather.....	m ²	5.5% <u>1/</u>	Free (A,E,IL) 1.1% (CA)	15%
4104.10.40	00 7	Lining leather.....	m ²	3.1% <u>1/</u>	Free (A*,CA,E,IL)	15%
		Other:				
4104.10.60	00 2	Not fancy.....	m ²	3.7% <u>1/</u>	Free (CA,E,IL)	15%
4104.10.80	00 8	Fancy.....	m ²	5.5% <u>1/</u>	Free (CA,E,IL)	30%
		Other bovine leather and equine leather, pretanned, tanned or retanned but not further prepared, whether or not split:				
4104.21.00	00 2	Bovine leather, vegetable pretanned.....	m ²	5% <u>1/</u>	Free (A*,E,IL) 1% (CA)	25%
4104.22.00	00 1	Bovine leather, otherwise pretanned.....	m ²	5% <u>1/</u>	Free (A*,E,IL) 1% (CA)	25%
4104.29		Other:				
4104.29.30		Buffalo.....		3.7% <u>1/</u>	Free (A,CA,E,IL)	25%
	10 6	Upper leather.....	m ²			
	60 5	Other.....	m ²			
4104.29.50		Other:				
		Upper leather; sole leather....		5% <u>1/</u>	Free (A*,E,IL) 1% (CA)	25%
	10 1	Upper leather.....	m ²			
	60 0	Other.....	m ²			
4104.29.90		Other.....		5% <u>1/</u>	Free (A*,CA,E,IL)	25%
		Wet blues:				
	30 9	Not split.....	pcs v kg			
		Split:				
	40 7	Grains.....	pcs			
	70 0	Other.....	kg			
	80 8	Other.....	kg			
		Other bovine leather and equine leather, parchment-dressed or prepared after tanning:				
4104.31		Full grains and grain splits:				
4104.31.20	00 6	Buffalo.....	m ²	3.7% <u>1/</u>	Free (A*,CA,E,IL)	25%
		Other:				
4104.31.40	00 2	Upholstery leather.....	m ²	4.2% <u>1/</u>	Free (A,CA,E,IL)	20%
4104.31.50		Upper leather; sole leather....		5% <u>1/</u>	Free (A*,E,IL) 1% (CA)	25%
		Upper leather:				
	10 7	Split.....	m ²			
	20 5	Other.....	m ²			
	60 6	Sole leather.....	m ²			
4104.31.60		Other:				
		Not fancy.....		5% <u>1/</u>	Free (A*,CA,E,IL)	25%
	30 1	Belting.....	m ²			
	40 9	Glove and garment....	m ²			
	50 6	Bag, case, strap and collar.....	m ²			
	90 8	Other.....	kg			
4104.31.80	00 3	Fancy.....	m ²	2.4% <u>1/</u>	Free (A*,CA,E,IL)	30%
4104.39		Other:				
4104.39.20	00 8	Buffalo.....	m ²	3.7% <u>1/</u>	Free (A,CA,E,IL)	25%
		Other:				
4104.39.40	00 4	Upholstery leather.....	m ²	4.2% <u>1/</u>	Free (A,CA,E,IL)	20%
4104.39.50		Upper leather; sole leather....		5% <u>1/</u>	Free (A*,E,IL) 1% (CA)	25%
		Upper leather:				
	10 9	Split.....	m ²			
	20 7	Other.....	m ²			
	50 0	Sole leather.....	m ² v kg			
4104.39.60		Other:				
		Not fancy.....		5% <u>1/</u>	Free (A*,CA,E,IL)	25%
	30 3	Belting.....	m ²			
	40 1	Glove and garment....	m ²			
	50 8	Bag, case, strap and collar.....	m ²			
	90 0	Other.....	kg			
4104.39.80	00 5	Fancy.....	m ²	2.4% <u>1/</u>	Free (A*,CA,E,IL)	30%

1/ Duty on certain leather from Japan temporarily increased. See subheading 9903.41.05.

4105	Sheep or lamb skin leather, without wool on, other than leather of heading 4108 or 4109: Pretanned or retanned but not further prepared, whether or not split:					
4105.11.00 00 3	Vegetable pretanned.....	m ²v	2.4% <u>1/</u>	Free (A,CA,E,IL)	10%	
4105.12.00 00 2	Otherwise pretanned.....	kg m ²v	5% <u>1/</u>	Free (CA,E,IL)	25%	
4105.19.00 00 5	Other.....	kg m ²	5% <u>1/</u>	Free (CA,E,IL)	25%	
4105.20	Parchment-dressed or prepared after tanning:					
4105.20.30	Not fancy.....		5% <u>1/</u>	Free (CA,E,IL)	25%	
	Garment.....	m ²				
4105.20.60 00 9	Other.....	m ²				
	Fancy.....	m ²	2.4% <u>1/</u>	Free (A*,CA,E,IL)	30%	
4106	Goat or kidskin leather, without hair on, other than leather of heading 4108 or 4109: Pretanned, tanned or retanned but not further prepared, whether or not split:					
4106.11.00 00 2	Vegetable pretanned.....	m ²v	Free <u>1/</u>		10%	
4106.12.00 00 1	Otherwise pretanned.....	kg m ²v	3.7% <u>1/</u>	Free (A*,CA,E,IL)	25%	
4106.19.00 00 4	Other.....	kg m ²	3.7% <u>1/</u>	Free (A*,CA,E,IL)	25%	
4106.20	Parchment-dressed or prepared after tanning:					
4106.20.30 00 5	Not fancy.....	m ²	3.7% <u>1/</u>	Free (A*,CA,E,IL)	25%	
4106.20.60 00 8	Fancy.....	m ²	4.2% <u>1/</u>	Free (A*,CA,E,IL)	30%	
4107	Leather of other animals, without hair on, other than leather of heading 4108 or 4109:					
4107.10.00 00 2	Of swine.....	m ²	4.2%	Free (CA,E,IL)	25%	
	Of reptiles:					
4107.21.00 00 9	Vegetable pretanned.....	m ²	5%	Free (A*,CA,E,IL)	25%	
4107.29	Other:					
4107.29.30 00 5	Not fancy.....	m ²	5%	Free (A*,CA,E,IL)	25%	
4107.29.60 00 8	Fancy.....	m ²	2.4%	Free (A*,CA,E,IL)	30%	
4107.90	Of other animals:					
4107.90.30 00 9	Not fancy.....	m ²	5%	Free (CA,E,IL)	25%	
4107.90.60 00 2	Fancy.....	m ²	2.4%	Free (A*,CA,E,IL)	30%	
4108.00.00 00 3	Chamois (including combination chamois) leather....	m ²	4.9%	Free (A,CA,E,IL)	25%	
4109.00	Patent leather and patent laminated leather; metallized leather:					
4109.00.30 00 6	Patent leather.....	m ²	3.5%	Free (CA,E,IL)	15%	
	Patent laminated leather; metallized leather:					
4109.00.40 00 4	Calf and kip.....	m ²	5.5%	Free (CA,E,IL)	30%	
4109.00.70 00 7	Other.....	m ²	2.4%	Free (A*,CA,E,IL)	30%	
4110.00.00 00 9	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.....	kg.....	Free		10%	
4111.00.00 00 8	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls.....	kg.....	2.8%	Free (A,CA,E,IL)	10%	

1/ Duty on certain leather from Japan temporarily increased. See subheading 9903.41.05.