

**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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen				
<b>41.01</b>		<b>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.</b>																			
	4101.20	- Whole hides and skins, unsplit, 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	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
	4101.90	- Other, including butts, bends and bellies	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG				
41.02			<b>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.</b>																		
	4102.10	-	With wool on	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
		-	Without wool on :																		
	4102.21	--	Pickled	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4102.29	--	Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
41.03			<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>																		
	4103.20	-	Of reptiles	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4103.30	-	Of swine	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4103.90	-	Other :																		
	4103.90.10	---	Of sharks	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4103.90.90	---	Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
41.04			<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>																		
		-	In the wet state (including wet-blue) :																		
	4104.11	--	Full grains, unsplit; grain splits																		
	4104.11.10	---	Wet blue chrome-tanned	kg		Free			Free		Free	Free	Free	Free	18%	18%	Ex				2.5%
	4104.11.90	---	Other	kg		7.5%			Free		5%	4.5%	10.0%	15%	18%	18%	Ex		0%		2.5%
	4104.19	--	Other :																		
	4104.19.10	---	Wet blue chrome-tanned	kg		Free			Free		Free	Free	Free	Free	18%	18%	Ex				2.5%
	4104.19.90	---	Other	kg		7.5%			Free		5%	4.5%	10.0%	15%	18%	18%	Ex		0%		2.5%
		-	In the dry state (crust) :																		
	4104.41	--	Full grains, unsplit; grain splits	kg		7.5%					5%	4.5%	10.0%	15%	18%	18%	Ex		0%		2.5%
	4104.49	--	Other	kg		7.5%			Free		5%	4.5%	10.0%	15%	18%	18%	Ex		0%		2.5%

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<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>																				
	4105.10	- In the wet state (including wet-blue)	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%
	4105.30	- In the dry state (crust)	kg							Free		5%	4.5%	10.0%	15%	18%	Ex		0%			2.5%
<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>																				
		- Of goats or kids :																				
	4106.21	-- In the wet state (including wet-blue)	kg							Free		Free	Free	Free	Free	18%	Ex					2.5%
	4106.22	-- In the dry state (crust)	kg											10.0%	15%	18%	Ex		0%			2.5%
		- Of swine :																				
	4106.31	-- In the wet state (including wet-blue)	kg						Free	Free		6%	4.5%	10.0%	15%	18%	Ex					2.5%
	4106.32	-- In the dry state (crust)	kg						Free	Free		6%	4.5%	10.0%	15%	18%	Ex					2.5%
	4106.40	- Of reptiles :																				
	4106.40.10	--- Crocodile skins other than vegetable pre-tanned	kg		7.5%				Free	Free		6%	4.5%	10.0%	15%	18%	Ex					2.5%
	4106.40.90	--- Other	kg						Free	Free		6%	4.5%		15%	18%	Ex					2.5%
		- Other :																				
	4106.91	-- In the wet state (including wet-blue)	kg						Free	Free		6%	4.5%	10.0%	15%	18%	Ex					2.5%
	4106.92	-- In the dry state (crust)	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
<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>																				
		- Whole hides and skins :																				
	4107.11	-- Full grains, unsplit	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	10%	6%	0%			2.5%
	4107.12	-- Grain splits	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	Ex		0%			2.5%
	4107.19	-- Other	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	10%	6%	0%			2.5%
		- Other, including sides :																				
	4107.91	-- Full grains, unsplit	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	Ex		0%			2.5%
	4107.92	-- Grain splits	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	Ex		0%			2.5%
	4107.99	-- Other	kg		7.5%					Free		5%	4.5%	10.0%	15%	18%	10%	6%	0%			2.5%
<b>[41.08]</b>																						

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG					
[41.09]																							
[41.10]																							
[41.11]																							
41.12	4112.00	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.	kg							Free		5%	4.5%	10.0%	15%	18%	Ex		0%		2.5%		
41.13		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.																					
	4113.10	- Of goats or kids	kg									5%	4.5%	10.0%	15%	18%	Ex		0%		2.5%		
	4113.20	- Of swine	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	4113.30	- Of reptiles :																					
	4113.30.10	--- Crocodile skins	kg		7.5%				Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	4113.30.90	--- Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	4113.90	- Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.																					
	4114.10	- Chamois (including combination chamois) leather	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	4114.20	- Patent leather and patent laminated leather; metallised leather	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG				
41.15			<b>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.</b>																		
	4115.10	-	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%
	4115.20	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%