

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, 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 05.05 or 67.01);
 - (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 42.03);
 - (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 43.03 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 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature 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 58.01 or 60.01).

| 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 | | | | |
| 43.01 | | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03. | | | | | | | | | | | | | | | | | | | | |
| | 4301.10 | - Of mink, whole, with or without head, tail or paws | kg | | | | | | Free | Free | | 5% | 5% | | | 20% | 18% | Ex | | | | 2.5% |
| | 4301.30 | - 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 | kg | | | | | | Free | Free | | 5% | 5% | | | 20% | 18% | Ex | | | | 2.5% |
| | 4301.60 | - Of fox, whole, with or without head, tail or paws | kg | | | | | | Free | Free | | 5% | 5% | | | 20% | 18% | Ex | | | | 2.5% |
| | 4301.80 | - Other furskins, whole, with or without head, tail or paws | kg | | | | | | Free | Free | | 5% | 5% | | | 20% | 18% | Ex | | | | 2.5% |
| | 4301.90 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | kg | | | | | | Free | Free | | 5% | 5% | | | 20% | 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 | | | Gen | SG | | | | | |
| 43.02 | | 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 43.03. | | | | | | | | | | | | | | | | | | | | | |
| | | - Whole skins, with or without head, tail or paws, not assembled : | | | | | | | | | | | | | | | | | | | | | |
| | 4302.11 | -- Of mink | kg | | 18.0% | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | 2.5% | |
| | 4302.19 | -- Other : | | | | | | | | | | | | | | | | | | | | | |
| | 4302.19.10 | --- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | kg | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |
| | 4302.19.90 | --- Other | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |
| | 4302.20 | - Heads, tails, paws and other pieces or cuttings, not assembled | kg | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |
| | 4302.30 | - Whole skins and pieces or cuttings thereof, assembled | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |
| 43.03 | | Articles of apparel, clothing accessories and other articles of furskin. | | | | | | | | | | | | | | | | | | | | | |
| | 4303.10 | - Articles of apparel and clothing accessories | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |
| | 4303.90 | - Other | kg | | 16% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 30% or Rs.450/= per kg | | | | 2.5% | |
| 43.04 | 4304.00 | Artificial fur and articles thereof. | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | | | | 2.5% | |