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 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.

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	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Not pre-tanned	NMB MTK		
	90	Other	NMB		
4101.50.00)	-Whole hides and skins, of a weight exceeding 16 kg		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Fresh or wet-salted:			,,
		Cattle hides Other Other, not pre-tanned:	NMB NMB		
	21	Of bovine animals	NMB		
		Of equine animals	NMB		
	90	Other	NMB		
4101.90.00)	-Other, including butts, bends and bellies		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Fresh or wet-salted:			
		Butts and bends	- KGM		
	-	Other, not pre-tanned	-		
	-	Of bovine animals, vegetable pre-tanned	KGM 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	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
		-Without wool on:			
4102.21.00	00	Pickled	KGM	Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4102.29.00)	Other		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST,
	10	Not pre-tanned	NMB		CIAT, CT, CRT: Free

Tariff Item	SS	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Other: Vegetable pre-tanned Other	KGM KGM		
41.03		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	-Of goats or kids	NMB	Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4103.20.00	00	-Of reptiles	NMB	Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4103.30.00		-Of swine		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Not pre-tanned	- MTK		
4103.90.00)	-Other		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Not pre-tanned	- MTK		
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		-In the wet state (including wet-blue):			
4104.11		Full grains, unsplit; grain splits			
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 solesFor use in the manufacture of upholstered furniture	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		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 m²):			
4104.11.21	00	East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.11.22	!	For use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST,
		Garment leather	MTK MTK		CIAT, CT, CRT: Free

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

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 m²):			
4104.19.21	00	East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.19.22		For use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		
4104.19.29		Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather Other	MTK MTK		
		Other, of bovine, vegetable pre-tanned:			
4104.19.31	00	For use in the manufacture of clothing or gloves	KGM	5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.19.39	00	Other	KGM	5%	UST, CCCT, LDCT, GPT, 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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.19.49	00	Other	KGM	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4104.19.91		For use in the manufacture of clothing or gloves		3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		
4104.19.99		Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	20 30 40 50				

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Belting, mechanical, lace or welting leather			1
		Other	MTK		
		-In the dry state (crust):			
4104.41		Full grains, unsplit; grain splits			
		Whole bovine skins, of a unit surface area not exceeding 28 square feet (2.6 m²), 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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	East India kip skins, tanned and uncoloured or coloured other than			OIXI. FIGO
	20	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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK		
	20	Glove leather	MTK		
4104.41.19)	Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		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; 		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles			
	10	For use in the manufacture of upholstered furniture	MTK		
		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		
		Timos, militario di datai doloco	ROW		
4104.41.92	00	For use in the manufacture of clothing or gloves	MTK	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.41.99)	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
		Sole leather	KGM MTK		
		Other			
4104.49		Other			

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 m²), 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 East India kip skins, tanned and uncoloured or coloured other than		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		black, for use in lining footwear	MTK MTK		
4104.49.12	2	For use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather	MTK		,,
	20	Glove leather	MTK		
4104.49.19)	Other		3.5%	UST, CCCT, LDCT, GPT, 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	UST, CCCT, LDCT, GPT, 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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather.	MTK		OIAI, OI, OIXI. I IEE
		Glove leather	MTK		
4104.49.29)	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
		Sole leather	KGM		
		Lining leather	MTK		
		Bag, case or strap leather Belting, mechanical, lace or welting leather	MTK KGM		
		Other			
		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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.49.92	2 00	For use in the manufacture of clothing or gloves	MTK	2.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4104.49.93	3	Upper or sole leather		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK KGM		
4104.49.99		Other		2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Bag, case or strap leather	MTK MTK		
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10		-In the wet state (including wet-blue)			
		Pre-tanned:			
4105.10.11	00	For use as processing materials by tanners	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4105.10.12	2	Vegetable pre-tanned hair sheep skins, and otherwise pre-tanned skins, for use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Vegetable pre-tanned	KGM KGM		
4105.10.19	9	Other		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 2% AUT: 2%
		Vegetable pre-tanned	KGM KGM		
		Wet blue leather:			
4105.10.21	1 00	For use as processing materials by tanners	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4105.10.29	9 00	Other	MTK	2%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other:			

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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 -	For use as linings in the manufacture of footwear	MTK		
		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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK		
		Glove leather	MTK		
		Other	MTK		
4105.30	•	In the dry state (crust)			
	-	·Pre-tanned:			
4105.30.11	00 -	For use as processing material by tanners	KGM	Free	UST, CCCT, LDCT, GPT, 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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Vegetable pre-tanned	KGM KGM		
4105.30.19		Other		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 2% AUT: 2%
		Vegetable pre-tanned	KGM 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'		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 -	handbagsFor 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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 -	Garment leather	MTK		317 (1, O1, O1(1. 1 100
	-		MTK		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90Other	MTK		
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	-Of goats or kids:			
4106.21	In the wet state (including wet-blue)			
4106.21.10	00Pre-tanned	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	Wet blue leather:			
4106.21.21	00For use as processing materials by tanners	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4106.21.29	00 Other	MTK	2%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	Other:			
4106.21.91	For use as processing materials by tanners; For use in the manufacture of footwear or ladies' handbags		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10For use as processing materials by tanners	MTK		
	21	MTK MTK		
4106.21.92	For use in the manufacture of clothing or gloves		2%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 Garment leather	MTK		OIAI, OI, OIXI. FICE
	20Glove leather	MTK		
4106.21.99	00 Other	MTK	2%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4106.22	In the dry state (crust)			
4106.22.10	00 Pre-tanned	KGM	Free	UST, CCCT, LDCT, GPT, 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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10For use as processing materials by tanners	MTK		OIX 1. 1 166

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

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.32.10	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 10For use as linings in the manufacture of footwear	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4106.32.20	00For use in the manufacture of gloves	MTK	3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4106.32.90	Other		4%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10Bag, case or strap leather			
4106.40.00	00 -Of reptiles	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	-Other:			
4106.91	In the wet state (including wet-blue)			
4106.91.10	For use in the manufacture of upholstered furniture; Of kangaroo		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10For use in the manufacture of upholstered furniture 20Of kangaroo			
4106.91.20	Other, for use in the manufacture of clothing or gloves		3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10Garment leather			. , . , .
4106.91.90	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
	10Upper leather	KGM MTK		
4106.92	In the dry state (crust)			
4106.92.10	For use in the manufacture of upholstered furniture; Of kangaroo		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10For use in the manufacture of upholstered furniture 20Of kangaroo			5

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	1	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		
4106.92.90		Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
		Upper leather	MTK		
		Sole leather	KGM		
		Bag, case or strap leather	MTK		
	90	Other	MTK		
41.07		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.			
		-Whole hides and skins:			
4107.11		Full grains, unsplit			
		Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m²):			
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	UST, CCCT, LDCT, GPT, 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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather	MTK		
	20	Glove leather	MTK		
4107.11.19	1	Other		3.5%	UST, CCCT, LDCT, GPT, 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		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT,
		components for road tractors or for motor vehiclesFor use in the manufacture of upholstered furniture	MTK		CRT: Free
	20	For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles	MTK		
		components for road tractors of for motor vertices	IVIIIX		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.11.92	2 00	For use in the manufacture of clothing or gloves	MTK	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4107.11.99		Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Upper leather	MTK		5
		Sole leather	KGM		
		Bag, case or strap leather	MTK		
	90	Other	MTK		
4107.12		Grain splits			
		 Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m²): 			
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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	East India kip leather, tanned and uncoloured or coloured other than			ON I. FIEE
		black, for use in lining footwear	MTK		
	20	For use in the manufacture of upholstered furniture	MTK		
4107.12.12	2	For use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather	MTK		01/11, 01, 0111. 1 100
		Glove leather	MTK		
4107.12.19)	Other		3.5%	UST, CCCT, LDCT, GPT, 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;		Free	UST, CCCT, LDCT, GPT,
		For use in the manufacture of original equipment interior trim			MT, MUST, CIAT, CT,
	10	components for road tractors or for motor vehicles	MTK		CRT: Free
		For use in the manufacture of upholstered furniture	IVIIK		
		components for road tractors or for motor vehicles	MTK		
4107.12.92	2 00	For use in the manufacture of clothing or gloves	MTK	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4107.12.99)	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Upper leather	MTK		
		Sole leather	KGM		
		Bag, case or strap leather	MTK		
	90	Other	MTK		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.19		Other			
		Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m²):			
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 East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	20	For use in the manufacture of upholstered furniture	MTK		
4107.19.12	2	For use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	_	Garment leather	MTK MTK		
4107.19.19		Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
			MTK MTK		O.K.I. 180
		Other:			
4107.19.91	1 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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4107.19.92	2 00	For use in the manufacture of clothing or gloves	MTK	2.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4107.19.93	3	Upper or sole leather		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK KGM		GIVI. 1100
4107.19.99	9	Other		2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Bag, case or strap leather	MTK MTK		OKT. FIGO
		-Other, including sides:			
4107.91		Full grains, unsplit			
4107.91.10		 Bends for use in the manufacture of footwear; For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim components for road tractors or motor vehicles 		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	For use in the manufacture of upholstered furniture	MTK		

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

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

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4113.20.90)	Other		4%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Bag, case or strap leather			G
4113.30.00	00	-Of reptiles	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4113.90		-Other			
4113.90.10)	For use in the manufacture of upholstered furniture; Of kangaroo		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		For use in the manufacture of upholstered furniture			
4113.90.20		Other, for use in the manufacture of clothing or gloves		3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Garment leather			
4113.90.90)	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
		Upper leather			
		Bag, case or strap leather			
		Other			
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather.			
4114.10.00)	-Chamois (including combination chamois) leather		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
		Other	- MTK		
4114.20		-Patent leather and patent laminated leather; metallized leather			
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	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4114.20.90	00	Other	MTK	2%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Leatherboard	KGM		
	90	Other	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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free