



Ottawa, November 22, 2006

# MEMORANDUM D10-14-7

---

## In Brief

### TARIFF CLASSIFICATION OF EAST INDIA TANNED KIP LEATHER (TARIFF ITEM NO. 4104.11.21)

This memorandum is an updated version of Memorandum D10-14-7 and reflects the revised numbering of the *Customs Tariff*. There is no change in policy regarding this product.



Printed in Canada



Ottawa, November 22, 2006

# MEMORANDUM D10-14-7

## **TARIFF CLASSIFICATION OF EAST INDIA TANNED KIP LEATHER (TARIFF ITEM NO. 4104.11.21)**

This Memorandum outlines and explains the tariff classification of East Indian tanned kip leather for purposes of tariff item No. 4104.11.21 of Schedule I to the *Customs Tariff*.

### **Legislation**

Tariff item 4104.11.21 reads:

“East Indian kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear.”

---

## **GUIDELINES AND GENERAL INFORMATION**

### **Administrative Policy**

1. For the purpose of tariff item No. 4104.11.21, East India is considered to include everything within the present territorial boundaries of India, Pakistan and Bangladesh.
2. The expressions, “leather produced from East Indian kip” and “cuir de veau tanné des Indes orientales” in the English and French versions of this tariff item are defined as follows: “Leather made from the hide of a bovine animal of this origin which had undergone in India, Pakistan or Bangladesh a tanning of any type, i.e. vegetable, chrome, alum, synthetic or combination.”
3. The entire skin area so turned into leather must measure from ten to twenty square feet (approximately one square meter to two square meters).

4. Furthermore, to be admissible under the tariff item, the leather must not be coloured in black.
5. The border services officer may require evidence that the leather imported under this tariff item is indeed intended for use in lining footwear.
6. In order to enter goods under tariff item 4104.11.21, the Canada Customs Invoice should provide the following information:
  - (a) the origin of the hide;
  - (b) the origin of the tanning;
  - (c) the dimension of the entire hide area;
  - (d) in the case of leather which has been cut, evidence, whatever its form, attesting to the origin of the hide and its original dimensions will be necessary;
  - (e) the colour of the leather; and
  - (f) a description of the tanning and other finishing, performed in countries other than East India.

### **Additional Information**

7. All rulings and administrative policies to the contrary are superseded herewith and cases at hand will be processed on the basis of this administrative policy.
8. Importers are advised to ensure that goods are entered in accordance with the foregoing.
9. Further information may be obtained by contacting the Manager, Client Services at any regional CBSA office.

## REFERENCES

<p><b>ISSUING OFFICE –</b> Tariff Policy Division</p>	<p><b>HEADQUARTERS FILE –</b> 4104.11</p>
<p><b>LEGISLATIVE REFERENCES –</b> <i>Customs Tariff</i>, tariff item 4104.11.21</p>	<p><b>OTHER REFERENCES –</b> N/A</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b> D10-14-7 January 1, 1988</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

