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 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.

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	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	20	Not pre-tanned	MTK		
4101.50.00		Other	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST,
		Fresh or wet-salted: Cattle hides	NMB NMB		CIAT, CT, CRT: Free
	21 22	Other, not pre-tanned: Of bovine animals	NMB NMB		
4101.90.00		OtherOther, including butts, bends and bellies	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST,
	11	Fresh or wet-salted: Butts and bends	-		CIAT, CT, CRT: Free
	20	Other	KGM -		
44.00		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	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
		-Without wool on:			
4102.21.00	00	Pickled	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4102.29.00)	Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Not pre-tanned	NMB		,,

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariff
	Other:			
	91Vegetable pre-tanned	KGM		
	99Other	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.			
4103.20.00	00 -Of reptiles	NMB	Free	AUT, NZT, CCCT, LD GPT, UST, MT, MUS CIAT, CT, CRT: Free
			_	
4103.30.00	-Of swine		Free	AUT, NZT, CCCT, LC GPT, UST, MT, MUS CIAT, CT, CRT: Free
	10Not pre-tanned	- MTK		
	50	WITI		
4103.90	-Other			
	00Of camels (including dromedaries)	-	Free	CCCT, LDCT, GPT, U
4103.90.90	Other		Free	AUT, NZT, CCCT, LE GPT, UST, MT, MUS CIAT, CT, CRT: Free
	10Not pre-tanned	-		
	90 Other	-		
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 soles 		Free	CCCT, LDCT, GPT, UMT, MUST, CIAT, CTCRT: Free
	10For use in the manufacture of upholstered furniture	KGM		
	20 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			

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.11.21	00	East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.22		For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	-	Garment leather	MTK MTK		
4104.11.29		Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other	MTK MTK		
		Other, of bovine, vegetable pre-tanned:			
4104.11.31	00	For use in the manufacture of clothing or gloves	KGM	5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.39	00	Other	KGM	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other, of bovine, otherwise pre-tanned:			
4104.11.41	00	For use in the manufacture of clothing or gloves	KGM	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.11.49	00	Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4104.11.91		For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	-	Garment leather	MTK MTK		,,
4104.11.99		Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Wet blue leather, split	KGM		
		Wet blue leather, not split	KGM		
		Upper leather	MTK KGM		
		Lining leather	MTK		
	60	Bag, case or strap leather	MTK		
		Belting, mechanical, lace or welting leather	KGM MTK		
		Other	MTK		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.19		Other	<u> </u>		1
4104.19.10	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 KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.22		For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		
4104.19.29		Other		3.5%	CCCT, LDCT, GPT, UST, 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%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.39	00 -	Other	KGM	5%	CCCT, LDCT, GPT, UST, 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%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.19.49	00 -	Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4104.19.91		For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		OIAI, OI, OIXI. I 166

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.19.99	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Wet blue leather, split	KGM		
	20Wet blue leather, not split			
	30Upper leather			
	40 Sole leather			
	50Lining leather			
	60 Bag, case or strap leather			
	70Belting, mechanical, lace or welting leather			
	90 <i>Other</i>			
	-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,		Free	CCCT, LDCT, GPT, UST,
	for use in lining footwear;			MT, MUST, CIAT, CT,
	For use in the manufacture of upholstered furniture			CRT: Free
	10 East India kip skins, tanned and uncoloured or coloured other than			
	black, for use in lining footwear			
	20 For use in the manufacture of upholstered furniture	MTK		
4104.41.12	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Garment leather	MTK		
	20Glove leather	MTK		
4104.41.19	Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Upper leather	MTK		
	90 Other			
	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; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles 		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10For use in the manufacture of upholstered furniture	MTK		
	20 For use in the manufacture of original equipment interior trim			
	components for road tractors or for motor vehicles	MTK		
	inner, middle or outer soles	KGM		
4104.41.92	00 For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.41.99	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Upper leather			
	20 Sole leather			
	30Bag, case or strap leather			
		IVITY		
4104.49	Other			
	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	for use in lining footwear;		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
	For use in the manufacture of upholstered furniture 10East India kip skins, tanned and uncoloured or coloured other than			CRT: Free
	black, for use in lining footwear	MTK		
	20For use in the manufacture of upholstered furniture			
4104.49.12	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Garment leather	MTK		
	20Glove leather	MTK		
4104.49.19	Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Upper leather			
	 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	CCCT, LDCT, GPT, UST, 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			
	20For use in the manufacture of upholstered furniture	MTK		
4104.49.22	For use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Garment leather	MTK		
	20Glove leather	MTK		
4104.49.29	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Upper leather	MTK		
	20Sole leather			
	30Lining leather			
	40 Bag, case or strap leather			
	50 Belting, mechanical, lace or welting leather	KGIVI		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
•	90	Other	MTK		
	-	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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.49.92	00 -	For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4104.49.93	-	Upper or sole leather		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 -	Upper leather	MTK		
	20	Sole leather	KGM		
4104.49.99		Other		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Bag, case or strap leather	MTK		
	90	Other	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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4105.10.12		Vegetable pre-tanned hair sheep skins, and otherwise pre-tanned skins, for use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Vegetable pre-tanned			
	90	Otherwise pre-tanned	KGM		
4105.10.19		Other		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 2% NZT: 2%
		Vegetable pre-tanned	KGM		
	90 -	Otherwise pre-tanned	KGM		
	-	Wet blue leather:			
4105.10.21	00 -	For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4105.10.29	00 -	Other	MTK	2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	-	Other:			
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	20 -	For use as linings in the manufacture of footwear	MTK MTK		
	30 -	handbags	MTK		
4105.10.99	-	Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK		
	-	Glove leather	MTK MTK		
4105.30	-	In the dry state (crust)			
	-	Pre-tanned:			
4105.30.11	00 -	For use as processing material by tanners	KGM	Free	CCCT, LDCT, GPT, UST, 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%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Vegetable pre-tanned			
	20 -	Otherwise pre-tanned	KGM		
4105.30.19	-	Other		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 2% NZT: 2%
		Vegetable pre-tanned			14211 278
		Other:	NGW		
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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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 -	handbagsFor use as linings in the manufacture of footwear	MTK		
		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		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4105.30.99	Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Garment leather			
	20 Glove leather			
	90 Otner	IVITA		
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Wet blue leather:			
4106.21.21	00For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.21.29	00 Other	MTK	2%	CCCT, LDCT, GPT, UST, 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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10For use as processing materials by tanners	MTK		
	For use in the manufacture of footwear or ladies' handbags:	NATIC		
	21 Upper leather			
	29 Outer	IVITIX		
4106.21.92	For use in the manufacture of clothing or gloves		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Garment leather			
	20Glove leather	MTK		
4106.21.99	00 Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.22	In the dry state (crust)			
4106.22.10	00Pre-tanned	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		For use as processing materials by tanners	MTK MTK		
4106.22.22	2	For use in the manufacture of clothing or gloves		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		, ,
4106.22.29	00	Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4106.22.91		For use in the manufacture of footwear or ladies' handbags		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK MTK		
4106.22.92	2 00	For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.22.99	00	Other	MTK	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		-Of swine:			
4106.31		In the wet state (including wet-blue)			
4106.31.10	00	Wet blue leather	MTK	4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4106.31.91	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 footwear For use as linings in the manufacture of footwear	MTK MTK MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.31.92	2 00	For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.31.99	Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Bag, case or strap leather	MTK MTK		
4106.32	In the dry state (crust)			
4106.32.10	For use in the manufacture of clothing; For use in the manufacture of uppers for footwear	NATIZ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10For use as linings in the manufacture of footwear	MTK MTK MTK		
4106.32.20	00For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4106.32.90	Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Bag, case or strap leather	MTK MTK		
4106.40.00	00 -Of reptiles	-	Free	CCCT, LDCT, GPT, UST, 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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10For use in the manufacture of upholstered furniture	MTK MTK		
4106.91.20	Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Garment leather	MTK MTK		, ,
4106.91.90	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	10 Upper leather	MTK KGM		
	30Bag, case or strap leather	MTK		
4106.92	In the dry state (crust)			

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.92.10	For use in the manufacture of upholstered furniture; Of kangaroo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	For use in the manufacture of upholstered furniture	MTK MTK		
4106.92.20	Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Garment leather	MTK MTK		
4106.92.90	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
20 30	Upper leather			
	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):			
	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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear			
4107.11.12	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Garment leather	MTK MTK		CIAI, CI, CKI. FIEE
4107.11.19	Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Upper leather	MTK MTK		2
	Other:			

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	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 vehiclesFor use in the manufacture of upholstered furniture	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
20 -	For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles	MTK		
4107.11.92 00 -	For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.11.99 -	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10 -	Upper leather	MTK		
	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	CCCT, LDCT, GPT, UST, 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		
4107.12.12	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10 -	Garment leather	MTK		
20 -	Glove leather	MTK		
4107.12.19 -	Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
10 .	Upper leather	MTK		CRT: Free
	Other	MTK		
-	Other:			
4107.12.91	For use in the manufacture of unhelatored furnitures		Free	CCCT, LDCT, GPT, UST,
4107.12.91	For use in the manufacture of upholstered furniture; For use in the manufacture of original equipment interior trim		riee	MT, MUST, CIAT, CT,
40	components for road tractors or for motor vehicles	NATIC		CRT: Free
	For use in the manufacture of upholstered furniture	MTK		
20 -	For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles	MTK		
4107.12.92 00 -	For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.12.99)	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Upper leather	MTK		
		Sole leather	KGM		
		Bag, case or strap leather	MTK		
	90	Other	MTK		
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;		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
		For use in the manufacture of upholstered furniture			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		
4107.19.12	2	For use in the manufacture of clothing or gloves		3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather	MTK		, , , , , , , , , , , , , , , , , , , ,
	20	Glove leather	MTK		
4107.19.19		Other		3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK MTK		
		Other:			
4107 19 91	00	For use in the manufacture of upholstered furniture;	MTK	Free	CCCT, LDCT, GPT, UST,
1107.10.01	00	For use in the manufacture of original equipment interior trim		1100	MT, MUST, CIAT, CT,
		components for road tractors or for motor vehicles			CRT: Free
4107.19.92	2 00	For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT,
		J. J.			GPT, UST, MT, MUST,
					CIAT, CT, CRT: Free
4107.19.93	3	Upper or sole leather		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
					CRT: Free
			MTK KGM		
	20		NOW		
4107.19.99		Other		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Bag, case or strap leather	MTK		
	90	Other	MTK		
		-Other, including sides:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.91	-	-Full grains, unsplit	1		
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		For use in the manufacture of upholstered furniture	MTK		
	30 -	components for road tractors or for motor vehicles	MTK MTK		
4107.91.20	00 -	For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.91.90		Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
		Sole leather Bag, case or strap leather	KGM MTK		
		Other	MTK		
4107.92	-	-Grain splits			
4107.92.10) -	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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		For use in the manufacture of upholstered furniture	MTK		
		components for road tractors or for motor vehicles	MTK		
4107.92.20	00 -	For use in the manufacture of clothing or gloves	MTK	3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.92.90) -	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 -	Upper leather	MTK		
		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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4107.99.20	00 -	For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.99.30	Upper or sole leather		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Upper leather	MTK KGM		5
4107.99.90	Other		2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Bag, case or strap leather	MTK MTK		SIXII 1100
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10For use as linings in the manufacture of footwear	MTK MTK		
4112.00.90	Other		2%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Garment leather	MTK		01/11, 01, 01(11.1100
	20 Glove leather	MTK		
	90 Other	MTK		
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Upper leather	MTK		
	90Other	MTK		
4113.10.20	00For use in the manufacture of clothing or gloves	MTK	2.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4113.10.90	00Other	MTK	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4113.20	-Of swine			
4113.20.10	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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

	20For use in the manufacture of clothing		Tariff	Preferential Tariffs
	80 For use in the manufacture of uppers for footwear			
•	10 Tot use in the manufacture of uppers for footwear	WITK		
4113.20.20	00For use in the manufacture of gloves	MTK	3.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4113.20.90	Other		4%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	0Bag, case or strap leather			
4113.30.00	00 -Of reptiles	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4113.90	-Other			
4113.90.10	For use in the manufacture of upholstered furniture; Of kangaroo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	0For use in the manufacture of upholstered furniture			
4113.90.20	Other, for use in the manufacture of clothing or gloves		3%	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	0Garment leather			, ,
4113.90.90	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	0Upper leather			
	20 Sole leather			
	90 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%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 0.5% NZT: 0.5%
	0Wiping cloths			
!	00 Other	MTK		
4114.20	-Patent leather and patent laminated leather; metallized leather			

Tariff Item S	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4114.20.10 00	0Leather 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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4114.20.90 00)Other	MTK	2%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
)Leatherboard)Other			
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	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free