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
	20	Not pre-tanned	NMB MTK 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
	19	Fresh or wet-salted: Cattle hides	NMB NMB		Sirti, Si, Sitt. 1100
	22	Of bovine animals	NMB NMB NMB		
4101.90.00)	-Other, including butts, bends and belliesFresh or wet-salted:		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	19	Butts and bends Other	- KGM -		
		Other: 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, CIAT, CT, CRT: Free
	10	Not pre-tanned	NMB		

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	_	Other:			
		Vegetable pre-tanned	KGM		
	99	Other	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	- NAT!/		
	90	Other	MTK		
4103.90.00		-Other		Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other	- 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 soles		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		For 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 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, CIAT, CT, CRT: Free
		Garment leather	MTK MTK		OIAT, OT, OIAT. FIGE

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
	10Upper leather	MTK		
	90 Other	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	00Other	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			, ,
4104.11.99	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10Wet blue leather, split			
	20Wet blue leather, not split			
	40Sole leather	KGM		
	50Lining leather			
	60Bag, case or strap leather			
	70Belting, mechanical, lace or welting leather			
4104.19	Other			
4104.19.10	For use in the manufacture of upholstered furniture;		Free	UST, CCCT, LDCT, GPT,
- -	Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles			MT, MUST, CIAT, CT, CRT: Free
	10For use in the manufacture of upholstered furniture	KGM		
	20 Leather behas, for use in the manufacture of filler, middle of outer	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	1 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	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		
	20	Giove leatrier	MTK		
4104.19.29	9	Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK MTK		
		Other, of bovine, vegetable pre-tanned:			
4104.19.31	1 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	9 00	Other	KGM	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other, of bovine, otherwise pre-tanned:			
4104.19.41	1 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	9 00	Other	KGM	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other:			
4104.19.91	I	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
		Wet blue leather, split	KGM		
		Wet blue leather, not split	KGM MTK		
		Sole leather	KGM		
		Lining leather Bag, case or strap leather	MTK MTK		
	50	23g, 3000 or oliup roduror			

Tariff Item	ss	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
,		Belting, mechanical, lace or welting leather	KGM		
	90	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	1	East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear;		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT,
	10	For use in the manufacture of upholstered furniture East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK		CRT: Free
	20	For use in the manufacture of upholstered furniture	MTK		
4104.41.12	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		o, o., o
4104.41.19	9	Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
	90	Other	MTK		
		Other:			
4104.41.9	1	 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 		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	components for road tractors or for motor vehiclesFor use in the manufacture of upholstered furniture	MTK		
		For use in the manufacture of original equipment interior trim			
	30	components for road tractors or for motor vehicles	MTK		
		inner, middle or outer soles	KGM		
4104.41.92	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
4104.41.99	9	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
		Sole leather	KGM MTK		
		Other	MTK		
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		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		East India kip skins, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK MTK		
4104.49.12		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
4104.49.19		Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK MTK		G.K.II. 1100
		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
		Bends, other than pre-tanned of bovine, for use in the manufacture of inner, middle or outer soles	KGM MTK		
4104.49.22		For use in the manufacture of clothing or gloves	WITT	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST,
		Garment leather	MTK MTK		CIAT, CT, CRT: Free
4104.49.29		Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Upper leather	MTK		
		Sole leather	KGM		
		Lining leather	MTK		
		Bag, case or strap leather	MTK KGM		
		Belting, mechanical, lace or welting leather	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	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	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	}	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	!	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		<i>c</i> , <i>c.</i> , <i>c.</i> ,
4105.10.19)	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	00	For use as processing materials by tanners	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4105.10.29	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
	10For use as linings in the manufacture of footwear	MTK		
	20 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
	10 Garment leather	MTK		
	20 Glove leather	MTK		
	90 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	for use in the manufacture of clothing or gloves		3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 Vegetable pre-tanned	KGM KGM		
4105.30.19	Other		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 2% AUT: 2%
	10Vegetable pre-tanned	KGM KGM		AU1. 2/6
	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
	handbags			
	10 For use as linings in the manufacture of footwear	MTK		
	dressed	MTK MTK		
4105.30.99	•		2%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST,
	10 Garment leather	MTK		CIAT, CT, CRT: Free
	20 Glove leather	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	00Other	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 Other	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
	10Garment leather	MTK 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	00Pre-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		ON I. FIEE

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
20	For 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
	Garment leather	MTK MTK		
4106.22.29 00	Other	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
	Upper leather	MTK MTK		
4106.22.92 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
4106.22.99 00	Other	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 00	Wet 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	NATIC	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
20	For use as linings in the manufacture of footwear	MTK MTK MTK		
4106.31.92 00	For 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
	Bag, case or strap leather	MTK MTK		
4106.32	In the dry state (crust)			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.32.10	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 footwearFor use in the manufacture of clothing	MTK MTK MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4106.32.20	00	For 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
		Bag, case or strap leather	MTK MTK		
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
		For use in the manufacture of upholstered furniture	MTK MTK		
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
		Garment leather	MTK MTK		
4106.91.90)	Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
	20 30	Upper leather	MTK KGM MTK 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
		For use in the manufacture of upholstered furniture	MTK MTK		

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
	10 Garment leather	MTK MTK		
4106.92.90			3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT: 0.5% AUT: 0.5%
	10 Upper leather	MTK KGM MTK 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
	10East 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 MTK		
4107.11.19	Other		3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 Upper leather	MTK		CKI. Fiee
	90Other:	MTK		
4407 44 04				LICT COOT LDOT ODT
4107.11.91	 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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10 For use in the manufacture of upholstered furniture	MTK		
	components for road tractors or for motor vehicles	MTK		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.11.92	00	For use in the manufacture of clothing or gloves	MTK	3%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4107.11.99		Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Upper leather	MTK		
		Sole leather	KGM		
		Bag, case or strap leather	MTK 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			0
		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%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Garment leather	MTK		G., a., G., G., a., a., a., a., a., a., a., a., a., a
	20	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; For use in the manufacture of original equipment interior trim components for road tractors or for motor vehicles		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	For use in the manufacture of upholstered furniture	MTK		OKT. FIEE
	20	For use in the manufacture of original equipment interior trim 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		

20 4107.19.12 10 20 4107.19.19 10 90 4107.19.91 00	Other 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 East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear	MTK MTK MTK MTK	Free 3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST,
10 20 4107.19.12 10 20 4107.19.19 10 90	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 East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear	МТК		MT, MUST, CIAT, CT, CRT: Free NZT, UST, AUT, CCCT,
10 20 4107.19.12 10 20 4107.19.19 10 90	black, for use in lining footwear; For use in the manufacture of upholstered furniture 0East India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear	МТК		MT, MUST, CIAT, CT, CRT: Free NZT, UST, AUT, CCCT,
4107.19.12 10 20 4107.19.19 10 90 4107.19.91 00	For use in the manufacture of clothing or gloves 0 Garment leather	MTK	3.5%	
10 20 4107.19.19 10 90 4107.19.91 00	0 Garment leather 0 Glove leather		3.5%	
20 4107.19.19 10 90 4107.19.91 00	0Glove leather			CIAT, CT, CRT: Free
4107.19.19 10 90 4107.19.91 00		MTK		, ,
10 90 4107.19.91 00	Other			
90 4107.19.91 00			3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	0Other	MTK MTK		
	Other:			
4107.19.92 00	OFor 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
	0For 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	Upper or sole leather		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	0Upper leather	MTK KGM		
4107.19.99	Other		2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	0Bag, case or strap leather	MTK		G1(1.1100
90	0 Other	MTK		
	-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	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
	20	For use in the manufacture of original equipment interior trim			
	20	components for road tractors or for motor vehicles	MTK		
	30	Bends for use in the manufacture of footwear	MTK		
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			MT, MUST, CIAT, CT,
		for road tractors or motor vehicles			CRT: Free
		For use in the manufacture of upholstered furniture	MTK		
	20	For use in the manufacture of original equipment interior trim	MTK		
		components for road tractors or for motor vehicles	IVIIN		
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		
	20	Ovic Icaulal	NOW		
4107.99.90		Other		2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS	•	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			
4112.00.90)	Other		2%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	20	Garment leather	MTK MTK 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	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Other	MTK MTK		
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			
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			
		Sole leather	KGM		
		Bag, case or strap leather			
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%
			- 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
		Leatherboard	KGM 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