

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 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10.00		-Of mink, whole, with or without head, tail or paws		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	---- -Ranch.....	NMB		
	20	---- -Wild	NMB		
4301.30.00	00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	NMB	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
4301.60.00	00	-Of fox, whole, with or without head, tail or paws	NMB	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
4301.70.00	00	-Of seal, whole, with or without head, tail or paws	NMB	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
4301.80.00		-Other furskins, whole, with or without head, tail or paws		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	---- -Of racoon	NMB		
	20	---- -Of lynx (bobcat or wildcat)	NMB		
	30	---- -Of otter, excluding sea otter	NMB		
	40	---- -Of fitch.....	NMB		
	50	---- -Of opossum.....	NMB		
	60	---- -Of coyote.....	NMB		
	70	---- -Of coypu (nutria)	NMB		
	80	---- -Of beaver	NMB		
		---- -Other:			
	91	----- -Of musk-rat	NMB		
	99	----- -Of other animals	NMB		
4301.90.00	00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	-	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		-Whole skins, with or without head, tail or paws, not assembled:			
4302.11.00		--Of mink		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Ranch.....	NMB		
	20	---- -Wild	NMB		
4302.13.00	00	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	NMB	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4302.19		--Other			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4302.19.10 00	--	-Of China goat; Long-haired cow furskins, for use as uppers in the manufacture of footwear	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	--	-Shearlings:			
4302.19.21 00	---	-Dressed and dyed for use in the manufacture of coats; For use as linings in the manufacture of footwear	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4302.19.22 00	---	-For use in the manufacture of clothing or gloves	NMB	3.5%	NZT, UST, AUT, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4302.19.29 00	---	-Other	NMB	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 3% AUT: 3% GPT: 4%
4302.19.30 00	--	-Of rabbit or hare	NMB	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4302.19.90	--	-Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Of fox.....	NMB		
	90	-----Of other animals.....	NMB		
4302.20.00 00		-Heads, tails, paws and other pieces or cuttings, not assembled	-	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4302.30		-Whole skins and pieces or cuttings thereof, assembled			
4302.30.10	--	-China goat mats or plates; Rabbit or hare fur plates		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----China goat mats or plates.....	-		
	20	-----Rabbit or hare fur plates.....	-		
4302.30.90	--	-Other		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
	10	-----Mats and plates.....	-		
	90	-----Other.....	-		
43.03		Articles of apparel, clothing accessories and other articles of furskin.			
4303.10		-Articles of apparel and clothing accessories			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4303.10.10 00	--	Gloves, mittens and mitts	PAR	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 8.5% AUT: 8.5% GPT: 10%
4303.10.20 00	--	Leather garments lined with furskin	NMB	14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 7.5% AUT: 7.5% GPT: 10%
4303.10.90	---	Other		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
	10	-----Overcoats and car-coats	NMB		
	20	-----Jackets and similar articles	NMB		
	90	-----Other	NMB		
4303.90.00 00	-Other		-	10%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 9.5% AUT: 9.5% GPT: 7%
4304.00.00 00		Artificial fur and articles thereof.	-	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 10%