

**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) Heading 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.

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
41.01	Raw skins and hides 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																						

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4101.20.00	- Whole hides and skins, unsplit, 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.	kg/m	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	kg/m	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
4101.90	- Other, including butts, bends and bellies:																						
4101.90.10	- - Pre-tanned	kg/m	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
4101.90.90	- - Other	kg/m	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
<b>41.02</b>	<b>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</b>																						
4102.10.00	- With wool on	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
	- Without wool on:																						
4101.21.00	- - Pickled	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	*	0	0	0	0	*,5
4101.29.00	- - Other	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	*	0	0	0	0	*,5
<b>41.03</b>	<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further</b>																						

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	prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter																						
4103.20.00	- Of reptiles	kg/m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	*,5
4103.30.00	- Of swine	kg/m/m²	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
4103.90.00	- Other	kg/m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
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	- - - Of bovine, vegetable tanned	kg/m/m²	3	4.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4104.11.90	- - - Other	kg/m/m²	3	4.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4104.19.00	- - Other	kg/m/m²	3	4.5	0	0		*	0	KH	0	0	0	0	0	0	0	0	0	0	0	1,5	10
	- In the dry state (crust):																						
4104.41.00	- - Full grains, unsplit; grain splits:	kg/m/m²	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4104.49.00	- - Other	kg/m/m²	5	7.5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																						

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4105.10.00	- In the wet state (including wet-blue)	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4105.30.00	- In the dry state (crust)	kg/m/m <sup>2</sup>	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
<b>41.06</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared</b>																						
	- Of goats or kids:																						
4106.21.00	- - In the wet state (including wet-blue):	kg/m/m <sup>2</sup>	0	5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10
4106.22.00	- - In the dry state (crust)	kg/m/m <sup>2</sup>	5	7.5	0	0		3	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
	- Of swine:																						
4106.31.00	- - In the wet state (including wet-blue)	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4106.32.00	- - In the dry state (crust):	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4106.40.00	- - Of reptiles:	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other:																						
4106.91.00	- - In the wet state (including wet-blue)	kg/m/m <sup>2</sup>	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4106.92.00	- - In the dry state (crust)	kg/m/m <sup>2</sup>	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
<b>41.07</b>	<b>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.</b>																						
	- Whole hides and skins:																						

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4107.11.00	-- Full grains, unsplit	kg/m/m <sup>2</sup>	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	6,6	10
4107.12.00	-- Grain splits	kg/m/m <sup>2</sup>	10	15	0	0		0	0	TH	0	0	0	3	0	0	0	0	0	0	0	6,6	10
4107.19.00	-- Other	kg/m/m <sup>2</sup>	10	15	0	0		6	0	MY, TH	0	0	0	3	0	0	0	0	0	0	0	6,6	10
	- Other, including sides:																						
4107.91.00	-- Full grains, unsplit	kg/m/m <sup>2</sup>	10	15	0	0		0	0	TH	0	0	0	3	0	0	0	0	0	0	0	6,6	10
4107.92.00	-- Grain splits	kg/m/m <sup>2</sup>	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
4107.99.00	-- Other	kg/m/m <sup>2</sup>	10	15	0	0		*	0	TH	0	0	8	0	0	0	0	0	0	0	0	6,6	10
4112.00.00	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.	kg/m/m <sup>2</sup>	10	15	0	0		0	0	MY	0	0	0	3	0	0	0	0	0	0	0	6,6	10
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.																						
4113.10.00	- Of goats or kids	kg/m/m <sup>2</sup>	10	15	0	0		6	0		0	0	0	3	0	0	0	0	0	0	0	6,6	10
4113.20.00	- Of swine	kg/m/m <sup>2</sup>	5	7.5	0	0		3	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
4113.30.00	- Of reptiles	kg/m/m <sup>2</sup>	10	15	0	0		6	0		0	0	0	3	0	0	0	0	0	0	0	6,6	10
4113.90.00	- Other	kg/m/m <sup>2</sup>	10	15	0	0		*	0	MY	0	0	8	0	0	0	0	0	3,6	0	0	6,6	10
41.14	Chamois (including combination chamois) leather; patent leather and																						

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	patent laminated leather; metallised leather.																						
4114.10.00	- Chamois (including combination chamois) leather	kg/m/m²	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg/m/m²	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
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	kg/m/m²	5	7.5	0	0		3	0		0	0	0	0	0	0	0	0	0	0	0	3,3	10
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg/m/m²	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10