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 SILKWORM 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 0511);

   (b) Birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; 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 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

   (b) For the purposes of headings 4104 to 4106, the term “crust” includes hides and skins that have been retanned, colored or fat-liquored (stuffed) prior to drying.

3. Throughout the tariff schedule the expression "composition leather" means only substances of the kind referred to in heading 4115.

Additional U.S. Note

1. The term "fancy" as applied to leather, means leather which has been embossed, printed or otherwise decorated in any manner or to any extent (including leather on which the original grain has been accentuated by any process, but excluding leather of subheading 4114.20).

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4101		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		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:				
4101.20.10		Not pretanned	.....	Free		10%
	10	Of bovine animals	pcs kg			
	20	Of equine animals	pcs kg			
		Other:				
		Of bovine animals (including buffalo):				
		Of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4101.20.20	00	Upper and lining	pcs	Free		15%
4101.20.30	00	Other	pcs	2.4%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4101.20.35	00	Of buffalo	pcs	2.4%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4101.20.40	00	Vegetable pretanned	pcs	5%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.20.50	00	Other	pcs	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.20.70	00	Other	pcs kg	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4101 (con.)		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: (con.)				
4101.50		Whole hides and skins, of a weight exceeding 16 kg:				
4101.50.10		Not pretanned	.....	Free		10%
		Of bovine animals:				
	10	Cattle	pcs kg			
	20	Other	pcs kg			
	91	Of equine animals	pcs kg			
		Other:				
		Of bovine animals (including buffalo):				
		Of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4101.50.20	00	Upper and lining	pcs	Free		15%
4101.50.30	00	Other	pcs	2.4%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4101.50.35	00	Of buffalo	pcs	2.4%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4101.50.40	00	Vegetable pretanned	pcs	5%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.50.50	00	Other	pcs	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.50.70	00	Other	pcs	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4101 (con.)		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: (con.)				
4101.90		Other, including butts, bends and bellies:				
4101.90.10		Not pretanned		Free		10%
		Of bovine animals:				
		Fresh or wet-salted:				
	10	Butts and bends	pcs kg			
	20	Other	pcs kg			
	30	Other	pcs kg			
	40	Of equine animals	pcs kg			
		Other:				
		Of bovine animals (including buffalo):				
4101.90.35	00	Of buffalo	pcs	2.4%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4101.90.40	00	Vegetable pretanned	pcs	5%	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.90.50	00	Other	pcs	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4101.90.70	00	Other	pcs	3.3%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4102		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		With wool on:				
4102.10.10	00	Not pretanned	pcs kg	Free		Free
		Other:				
4102.10.20	00	Vegetable pretanned	pcs kg	Free		10%
4102.10.30	00	Other	pcs kg	2%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Without wool on:				
4102.21.00		Pickled		Free		Free
	65	Not split	pcs kg			
	95	Other	pcs kg			
4102.29		Other:				
4102.29.10		Not pretanned		Free		Free
	10	Hair sheep and cabretta skins	pcs kg			
	90	Other	pcs kg			
		Other:				
4102.29.20	00	Vegetable pretanned	pcs kg	Free		10%
4102.29.30	00	Other	pcs kg	2%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4103		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		Of reptiles:				
4103.20.10	00	Not pretanned	pcs kg	Free		Free
		Other:				
4103.20.20	00	Vegetable pretanned	pcs	5%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4103.20.30	00	Other	pcs	Free		25%
4103.30		Of swine:				
4103.30.10	00	Not pretanned	pcs kg	Free		Free
4103.30.20	00	Other	pcs	4.2%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4103.90		Other:				
4103.90.11		Not pretanned		Free		Free
	30	Deer	pcs kg			
	40	Of goats or kids	pcs kg			
	90	Other	kg			
		Other:				
		Of goats or kids:				
4103.90.12	00	Vegetable pretanned	pcs kg	Free		10%
4103.90.13	00	Other	pcs kg	3.7%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4103.90.20	00	Other	kg	3.3%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4104		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:				
		Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4104.11.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
4104.11.20	00	Other	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4104.11.30		Buffalo	.....	2.4%[2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
		Other:				
4104.11.40		Upper leather; sole leather	.....	5%[2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
4104.11.50		Other	.....	3.3%[2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Wet blues:				
	30	Not split	pcs kg			
		Split:				
	40	Grains	pcs			
	70	Other	kg			
	80	Other	kg			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4104 (con.)		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: (con.)				
		In the wet state (including wet-blue): (con.)				
4104.19		Other:				
		Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4104.19.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
4104.19.20	00	Other	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4104.19.30	00	Buffalo	m^2	2.4%[2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4104.19.40		Upper leather; sole leather	.....	5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
4104.19.50		Other	.....	3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Wet blues:				
	30	Not split	pcs kg			
		Split:				
	40	Grains	pcs			
	70	Other	kg			
	80	Other	kg			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4104 (con.)		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: (con.)				
		In the dry state (crust):				
4104.41		Full grains, unsplit; grain splits:				
		Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4104.41.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
4104.41.20	00	Other	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4104.41.30		Buffalo	.....	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
		Other:				
4104.41.40		Upper leather; sole leather	.....	5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
4104.41.50	00	Other	m^2	3.3% [3/]	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4104 (con.)		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: (con.)				
		In the dry state (crust): (con.)				
4104.49		Other:				
		Whole bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4104.49.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
4104.49.20	00	Other	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Other:				
4104.49.30		Buffalo	.....	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
		Other:				
4104.49.40		Upper leather; sole leather	.....	5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Other	m^2			
4104.49.50	00	Other	m^2	3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4105		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):				
4105.10.10	00	Wet blues	m^2	2% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4105.10.90	00	Other	m^2	2% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4105.30.00	00	In the dry state (crust)	m^2	2% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4106		Tanned or crust 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	00	Wet blues	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.21.90	00	Other	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.22.00	00	In the dry state (crust)	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Of swine:				
4106.31		In the wet state (including wet-blue):				
4106.31.10	00	Wet blues	m^2	4.2% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.31.90	00	Other	m^2	4.2% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.32.00	00	In the dry state (crust)	m^2	4.2% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.40.00	00	Of reptiles	m^2	Free [1/]		25%
		Other:				
4106.91.00	00	In the wet state (including wet-blue)	m^2	3.3% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4106.92.00	00	In the dry state (crust)	m^2	3.3% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107		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 4114:				
		Whole hides and skins:				
4107.11		Full grains, unsplit:				
		Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4107.11.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
		Other:				
4107.11.20	00	Not fancy	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
4107.11.30	00	Fancy	m^2	3.6% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
		Other:				
4107.11.40	00	Buffalo	m^2	2.5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.11.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.11.60		Upper leather; sole leather	.....	3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Sole leather	m^2			
		Other:				
4107.11.70		Not fancy	.....	5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.11.80	00	Fancy	m^2	2.4% [2/]	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Whole hides and skins: (con.)				
4107.12		Grain splits:				
		Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4107.12.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
		Other:				
4107.12.20	00	Not fancy	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
4107.12.30	00	Fancy	m^2	3.6% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
		Other:				
4107.12.40	00	Buffalo	m^2	2.5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.12.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.12.60		Upper leather; sole leather	.....	3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	60	Sole leather	m^2			
		Other:				
4107.12.70		Not fancy	.....	5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.12.80	00	Fancy	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Whole hides and skins: (con.)				
4107.19		Other:				
		Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 m^2):				
4107.19.10		Upper leather; lining leather	.....	Free[1/]		15%
	20	Upper leather	m^2			
	40	Lining leather	m^2			
		Other:				
4107.19.20	00	Not fancy	m^2	2.4%[1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
4107.19.30	00	Fancy	m^2	3.6% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Whole hides and skins: (con.)				
4107.19 (con.)		Other: (con.)				
		Other:				
4107.19.40	00	Buffalo	m^2	2.5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.19.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.19.60		Upper leather; sole leather		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	50	Sole leather	m^2 kg			
		Other:				
4107.19.70		Not fancy		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.19.80	00	Fancy	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Other, including sides:				
4107.91		Full grains, unsplit:				
4107.91.40	00	Buffalo	m^2	2.5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.91.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.91.60		Upper leather; sole leather		3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	50	Sole leather	m^2			
		Other:				
4107.91.70		Not fancy		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.91.80	00	Fancy	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Other, including sides: (con.)				
4107.92		Grain splits:				
4107.92.40	00	Buffalo	m^2	2.5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.92.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.92.60		Upper leather; sole leather		3.3% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	50	Sole leather	m^2			
		Other:				
4107.92.70		Not fancy		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.92.80	00	Fancy	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4107 (con.)		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 4114: (con.)				
		Other, including sides: (con.)				
4107.99		Other:				
4107.99.40	00	Buffalo	m^2	2.5%[2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Other:				
4107.99.50	00	Upholstery leather	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	20%
4107.99.60		Upper leather; sole leather		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	10	Upper leather	m^2			
	50	Sole leather	m^2			
		Other:				
4107.99.70		Not fancy		5% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Belting	m^2			
	40	Glove and garment	m^2			
	50	Bag, case, strap and collar	m^2			
	90	Other	m^2			
4107.99.80	00	Fancy	m^2	2.4% [2/]	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
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 4114:				
4112.00.30		Not fancy		2% [2/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
	30	Garment	m^2			
	60	Other	m^2			
4112.00.60	00	Fancy	m^2	2% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4113		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 4114:				
4113.10		Of goats or kids:				
4113.10.30	00	Not fancy	m^2	2.4% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4113.10.60	00	Fancy	m^2	2.8% [2/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
4113.20.00	00	Of swine	m^2	4.2% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4113.30		Of reptiles:				
4113.30.30	00	Not fancy	m^2	Free [1/]		25%
4113.30.60	00	Fancy	m^2	Free [1/]		30%
4113.90		Other:				
4113.90.30	00	Not fancy	m^2	3.3% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4113.90.60	00	Fancy	m^2	1.6% [1/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:				
4114.10.00	00	Chamois (including combination chamois) leather	m^2	3.2% [1/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
4114.20		Patent leather and patent laminated leather; metallized leather:				
4114.20.30	00	Patent leather	m^2	2.3% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	15%
		Patent laminated leather; metallized leather:				
4114.20.40	00	Calf and kip	m^2	3.6% [1/]	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
4114.20.70	00	Other	m^2	1.6% [1/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4115		Composition leather with a basis of leather or leather fiber, 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	00	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls.....	kg.....	Free[1/]		10%
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.....	kg.....	Free		10%

1/ See 9903.88.03.
2/ See 9903.41.05 and 9903.88.03.
3/ See 9902.12.34, 9903.41.05 and 9903.88.03.