

Harmonized Tariff Schedule of the United States Basic Revision 9 (2021)

Annotated for Statistical Reporting Purposes

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

VIII
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Notes

1. Throughout the tariff schedule references to "furskins", other than to raw furskins of heading 4301, 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 0505 or 6701);
 - (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 4203);
 - (d) Articles of chapter 64;
 - (e) Headgear or parts thereof of chapter 65; or
 - (f) Articles of chapter 95 (for example, toys, games, sports equipment).
3. Heading 4303 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 4303 or 4304 as the case may be.
5. Throughout the tariff schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibers gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Compiler's Note

The provisions of subchapter II of chapter 99 (Miscellaneous Tariff Bills or MTBs), the provisions of the Generalized System of Preferences (GSP) found in General Note 4 and most product exclusions from the additional tariffs on products of China in subchapter III of chapter 99 expired on December 31, 2020. However, no endnotes or footnotes relating to these provisions have been deleted as of the issue date of this edition.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:				
4301.10.00		Of mink, whole, with or without head, tail or paws.....	No.	Free ^{1/}		Free
	10	Wild.....	No.			
	20	Other.....	No.			
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.....	No.	Free ^{2/}		Free
4301.60		Of fox, whole, with or without head, tail or paws:				
4301.60.30	00	Of silver, black or platinum fox (including those of any fox which is a mutation, or type developed, from silver, black or platinum foxes).....	No.	5.1% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	50%
4301.60.60	00	Other.....	No.	Free ^{1/}		Free
4301.80.02		Other furskins, whole, with or without head, tail or paws.....		Free ^{1/}		Free
	01	Of hare.....	No.			
	02	Of rabbit.....	No.			
	03	Of beaver.....	No.			
	04	Of muskrat.....	No.			
	10	Of nutria.....	No.			
	20	Of lynx.....	No.			
	40	Of marten.....	No.			
	60	Of sable.....	No.			
	70	Of fisher.....	No.			
	75	Of racoon.....	No.			
	80	Of seal.....	No.			
	90	Other.....	No.			
4301.90.00	00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use.....	kg	Free ^{2/}		Free

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4302		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 4303:				
4302.11.00		Whole skins, with or without head, tail or paws, not assembled:				
		Of mink.....		2.1% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Kolinsky.....	No.			
	20	Other.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4302 (con.)		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 4303: (con.)				
4302.19		Whole skins, with or without head, tail or paws, not assembled: (con.)				
4302.19.13	00	Other: Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.....	No.....	2.2% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
4302.19.15	00	Of beaver, chinchilla, ermine, fisher, fitch, fox, leopard, lynx, marten, nutria, ocelot, otter, pony, racoon, sable or wolf: Of silver, black or platinum fox (including those of any fox which is a mutation, or type developed, from silver, black or platinum foxes).....	No.....	5.6% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	50%
4302.19.30		Other: Not dyed.....		1.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	30	Fox.....	No.			
	40	Racoon.....	No.			
	70	Other.....	No.			
4302.19.45		Dyed.....		2.2% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	30	Fox.....	No.			
	40	Racoon.....	No.			
	70	Other.....	No.			
4302.19.55	00	Of rabbit or hare.....	No.....	2.7% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4302.19.60	00	Other: Not dyed.....	No.....	3.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4302.19.75	00	Dyed.....	No.....	1.7% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4302 (con.)		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 4303: (con.)				
4302.20		Heads, tails, paws and other pieces or cuttings, not assembled:				
4302.20.30	00	Of beaver, Caracul or Persian lamb, chinchilla, ermine, fisher, fitch, fox, Kolinsky, leopard, lynx, marten, mink, nutria, ocelot, otter, pony, racoon, sable or wolf.....	kg.....	2.1% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4302.20.60	00	Other: Not dyed.....	kg.....	3.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
4302.20.90	00	Dyed.....	kg.....	1.7% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
4302.30.00	00	Whole skins and pieces or cuttings thereof, assembled....	kg.....	5.3% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
4303		Articles of apparel, clothing accessories and other articles of furskin:				
4303.10.00		Articles of apparel and clothing accessories.....		4% ^{4/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	50%
	30	Of mink.....	No.			
	60	Other.....	No.			
4303.90.00	00	Other.....	No.....	Free ^{3/}		50%
4304.00.00	00	Artificial fur and articles thereof.....	No.....	6.5% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	74%

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Endnotes--page 43 - 6

1/ See 9903.88.15.

2/ See 9903.88.16.

3/ See 9903.88.03.

4/ See 9902.12.65 and 9903.88.03.