

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

Chapter note:

For the purposes of split headings 4104(c), 4105(c) or 4106(c) the retanning of crust is to be considered as origin conferring, on the condition that the products are subject to a wet-end process whereby they are retanned, fatliquored and dyed prior to being further prepared.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
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.	CTH
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.	CTH
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.	CTH
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.	<i>As specified for split headings</i>
ex4104(a)	- Provisionally prepared	CTH, except from heading 4101

HS 2022 Code	Description of goods	Primary rules
ex4104(b)	- Tanned in the wet state	CTHS
ex4104(c)	- Other	CTHS
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex4105(a)	- Provisionally prepared	CTH, except from heading 4102
ex4105(b)	- Tanned, in the wet state	CTHS
ex4105(c)	- Other	CTHS
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex4106(a)	- Provisionally prepared	CTH, except from heading 4103
ex4106(b)	- Tanned, in the wet state	CTHS
ex4106(c)	- Other	CTHS
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.	CTH, except from split heading 4104(c)
[4108]		
[4109]		
[4110]		
[4111]		
4112	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.	CTH, except from split heading 4105(c)

HS 2022 Code	Description of goods	Primary rules
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.	CTH, except from split heading 4106(c)
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	<i>As specified for subheadings</i>
4114 10	- Chamois (including combination chamois) leather	CTH
4114 20	- Patent leather and patent laminated leather; metallised leather	CTH, except from split headings 4104(c), 4105(c), 4106(c) and from heading 4107.
4115	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.	<i>As specified for subheadings</i>
4115 10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTSH
4115 20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

CHAPTER 42

**Articles of leather; saddlery and harness; travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)**

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material.	CTH
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	CTH
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	<i>As specified for split headings</i>
ex4203 (a)	-Articles of apparel of leather or of composition leather	Complete making-up
ex4203 (b)	-other	CTH
[4204]		
4205	Other articles of leather or of composition leather.	CTH
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH

Furskins and artificial fur; manufactures thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
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.	CTH
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.	<i>As specified for subheadings</i>
	- Whole skins, with or without head, tail or paws, not assembled:	
4302 11	-- Of mink	CTH
4302 19	-- Other	CTH
4302 20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302 30	- Whole skins and pieces or cuttings thereof, assembled	CTSH
4303	Articles of apparel, clothing accessories and other articles of furskin.	<i>As specified for split headings</i>
ex4303 (a)	-Articles of apparel, of furskin.	Complete making-up
ex4303 (b)	- other	CTH
4304	Artificial fur and articles thereof	<i>As specified for split headings</i>
ex4304(a)	Articles of artificial fur, apparel	Complete making-up
ex4304(b)	Articles of artificial fur, other	CTH
ex4304(c)	Other	CTH