

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 (heading 0505 or 6701);
 - 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),
 - equine animals,
 - sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs),
 - goats or kids (except Yemen, Mongolian or Tibetan goats and kids),
 - swine (including peccary),
 - chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or
 - 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, 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 4115.