

**Section VIII****RAW HIDES AND SKINS, LEATHER, FURSKINS AND  
ARTICLES THEREOF: SADDLERY AND HARNESS: TRAVEL  
GOODS,  
HANDBAGS AND SIMILAR CONTAINERS;  
ARTICLES OF ANIMALS GUT (OTHER THAN SIL-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) Headings 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.
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Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
<b>41.01</b>		<b>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.</b>						
	4101.2000	- Whole hides and skins of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	kg	0%	0%	0%	0%	0%
	4101.5000	- Whole hides and skins of a weight exceeding 16 kg	kg	0%	0%	0%	0%	0%
	4101.9000	- Other, including butts, bends and bellies	kg	0%	0%	0%	0%	0%
<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>						

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4102.1000	- With wool on	kg	0%	0%	0%	0%	0%
		- Without wool on:						
	4102.2100	-- Pickled	kg	0%	0%	0%	0%	0%
	4102.2900	-- Other	kg	0%	0%	0%	0%	0%
<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 prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1(c) to this chapter.</b>						
	4103.2000	- Of reptiles	kg	0%	0%	0%	0%	0%
	4103.3000	- Of swine	kg	0%	0%	0%	0%	0%
	4103.9000	- Other	kg	0%	0%	0%	0%	0%
<b>41.04</b>		<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split but not further prepared.</b>						
		- In the wet state (including wet blue):						

Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4104.1100	-- Full grains, unsplit; grain splits	kg	0%	0%	0%	0%	0%
	4104.1900	-- Other	kg	0%	0%	0%	0%	0%
		- In the dry state (crust) :						
	4104.4100	-- Full grains, unsplit; grain splits	kg	0%	0%	0%	0%	0%
	4104.4900	-- Other	kg	0%	0%	0%	0%	0%
<b>41.05</b>		<b>Tanned or crust skins of sheep or lamb, without wool on, whether or not split but not further prepared.</b>						
	4105.1000	- In the wet state (including wet-blue)	kg	0%	0%	0%	0%	0%
	4105.3000	- In the dry state (crust)	kg	0%	0%	0%	0%	0%
<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 :						
	4106.2100	-- In the wet state (including wet-blue)	kg	0%	0%	0%	0%	0%
	4106.2200	-- In the dry state (crust)	kg	0%	0%	0%	0%	0%



Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4107.9200	-- Grain splits	kg	0%	0%	0%	0%	0%
	4107.9900	-- Other	kg	0%	0%	0%	0%	0%
[41.08]								
[41.09]								
[41.10]								
[41.11]								
41.12	4112.0000	<b>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.</b>	kg	0%	0%	0%	0%	0%
41.13		<b>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.</b>						



Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	0%	0%	0%	0%	0%
	4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder	kg	0%	0%	0%	0%	0%



**Chapter 42****Articles of leather; saddlery and harness;  
travel goods, handbags and similar containers;  
articles of animal gut (other than silk-worm gut)****Notes.**

- 1.- This Chapter does not cover:
- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (Generally Section XV);
  - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 2.- (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).





Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4202.3200	-- with outer surface of plastic sheeting or of textile materials	kg	0%	0%	0%	0%	0%
	4202.3900	-- Other	kg	0%	0%	0%	0%	0%
		- Other:						
	4202.9100	-- With outer surface of leather, of composition leather or of patent leather	kg	0%	0%	0%	0%	0%
	4202.9200	-- With outer surface of plastic sheeting or of textile materials	kg	0%	0%	0%	0%	0%
	4202.9900	-- Other	kg	0%	0%	0%	0%	0%
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>						
	4203.1000	- Articles of apparel	kg	0%	0%	0%	0%	
		- Gloves, mittens and mitts:						
	4203.2100	-- Specially designed for use in sports	kg	0%	0%	0%	0%	0%
	4203.2900	-- Other	kg	0%	0%	0%	0%	0%
	4203.3000	- Belts and bandoliers	kg	0%	0%	0%	0%	0%
	4203.4000	- Other clothing accessories	kg	0%	0%	0%	0%	0%
<b>[42.04]</b>								
<b>42.05</b>	4205.0000	<b>Other articles of leather or of composition leather.</b>	kg	0%	0%	0%	0%	0%
<b>42.06</b>	4206.0000	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	kg	0%	0%	0%	0%	0%

## Chapter 43

### Furskins and artificial fur; manufactures thereof

#### Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, 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 05.05 or 67.01);
    - (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 42.03);
    - (d) Articles of Chapter 64;
    - (e) Headgear or parts thereof of Chapter 65; or
    - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
  - 3.- Heading 43.03 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 43.03 or 43.04 as the case maybe.
  - 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (Generally, heading 58.01 or 60.01).
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Heading	HS Code	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
<b>43.02</b>		<b>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 43.03.</b>						
		- Whole skins, with or without head, tail or paws, not assembled:						
	4302.1100	- - Of mink	kg	25%	25%	25%	25%	25%
	4302.1900	- - Other	kg	25%	25%	25%	25%	25%
	4302.2000	- Heads, tails, paws and other pieces and cuttings not assembled	kg	25%	25%	25%	25%	25%
	4302.3000	- Whole skins and pieces or cuttings thereof, assembled	kg	25%	25%	25%	25%	25%
<b>43.03</b>		<b>Articles of apparel, clothing accessories and other articles of fur skin.</b>						
	4303.1000	- Articles of apparel and clothing accessories	kg	25%	25%	25%	25%	25%
	4303.9000	- Other	kg	25%	25%	25%	25%	25%
<b>43.04</b>	4304.0000	<b>Artificial fur and articles thereof.</b>	kg	25%	22.5%	22.5%	20%	17.5%