TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	

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

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 this Schedule the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 149, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4101	Raw hides and skins of bo-	. ,			. ,	.,	.,	. /			
	vine(including buffalo) or equine										
	animals (fresh or salted, dried,										
	limed, pickled or otherwise pre-										
	served, but not tanned, parchment-										
	dressed or further prepared),										
	whether or not dehaired or split										
4101 20	- Whole hides and skins, 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	Of cow, including cow calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 20 20	Of buffalo, including buffalo calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 20 90	Other	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 50	- Whole hides and skins, of a weight										
	exceeding 16 kg:										
4101 50 10	Of cow, including cow calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 50 20	Of buffalo, including buffalo calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 50 90	Other	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 90	- Other, including butts, bends and										
	bellies:										
4101 90 10	Of cow, including cow calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 90 20	Of buffalo, including buffalo calf	kg.	Free	0.00		0	0	0.00	0.000	Free	
4101 90 90	Other	kğ.	Free	0.00		0	0	0.00	0.000	Free	
4102	Raw skins of sheep or lambs (fresh,										
	or salted, dried, limed, pickled or										
	athematics processed but not										

otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	wool on or split, other than those										
	excluded by Note 1 (c) to this Chap- ter										
4102 10	- With wool on:										
4102 10 10	Sheep skins	u	Free	0.00		0	0	0.00	0.000	Free	
4102 10 20 4102 10 30	Pelts of baby lambs Lamb skin other than pelt	u u	Free Free	$\begin{array}{c} 0.00\\ 0.00\end{array}$		0 0	0 0	$\begin{array}{c} 0.00\\ 0.00 \end{array}$	$0.000 \\ 0.000$	Free Free	
4102 10 50	- Without wool on:	u	Tiee	0.00		0	0	0.00	0.000	Titte	
4102 21	Pickled:										
4102 21 10	Sheep skins	u	Free	0.00		0	0	0.00	0.000	Free	
4102 21 20 4102 21 30	Lamb skins Lamb pelt	u u	Free Free	$\begin{array}{c} 0.00 \\ 0.00 \end{array}$		0 0	0 0	0.00 0.00	$0.000 \\ 0.000$	Free Free	
4102 21 50	Other:	u	Tiee	0.00		0	0	0.00	0.000	Titte	
4102 29 10	Sheep skins	u	Free	0.00		0	0	0.00	0.000	Free	
4102 29 20	Lamb skins	u	Free	0.00		0	0	0.00	0.000	Free	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or fur- ther prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter										
4103 20 00	- Of reptiles	kg.	Free	0.00		0	0	0.00	0.000	Free	Import subject to Wild Life (Protection) Act, 1972 and CITES
4103 30 00	- Of swine	kg.	Free	0.00		0	0	0.00	0.000	Free	CITED
4103 90 00	- Other	kg.	Free	0.00		0	0	0.00	0.000	Free	Import subject to Wild Life
											(Protection) Act, 1972 and CITES
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):										Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 149
4104 11 00	Full grains, unsplit; Grain splits	kg.		10.00		4	0	0.30	14.712		
4104 19 00	Other - In the dry state (crust):	kg.	10.00	10.00		4	0	0.30	14.712	Free	
4104 41 00	Full grains, unsplit; Grain splits	kg.	10.00	10.00		4	0	0.30	14.712	Free	
4104 49 00	Other	kg.	10.00	10.00		4	0	0.30	14.712	Free	
4105 4105 10 00	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared - In the wet state (including wet-blue)	kg.	10.00	10.00		4	0	0.30	14.712	Free	
4105 30 00	- In the dry state (crust)	kg.		10.00		4	0	0.30	14.712		
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared Of goats or kids:										Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No.149
4106 21 00 4106 22 00	In the wet state (including wet-blue)	kg.	10.00 10.00	10.00 10.00		4	0 0	0.30 0.30	14.712 14.712		
4100 22 00	In the dry state (crust) - Of swine:	kg.	10.00	10.00		4	0	0.30	14./12	1.166	
4106 31 00	In the wet state (including wet-blue)	kg.		10.00		4	0	0.30	14.712	Free	
4106 32 00	In the dry state (crust)	kg.		10.00		4	0	0.30	14.712		Turney 1' 1' TAPITI
4106 40 00	- Of reptiles	kg.	10.00	10.00		4	0	0.30	14.712	Free	Import subject to Wild Life (Protection) Act, 1972 and CITES
4106 91 00	- Other: In the wet state (including wet-blue)	kg.	10.00	10.00		4	0	0.30	14.712	Free	
4106 92 00	In the dry state (crust)	kg.		10.00		4	0	0.30	14.712		
4107	Leather further prepared after tan- ning or crusting, including parch- ment-dressed leather, of bovine (including buffalo) or equine ani- mals, without hair on, whether or not split, other than leather of heading 41.14										Import under this heading are subject to Wild Life (Pro- tection) Act, 1972 and CITES

TARIFF ITEM ITEM DESCRIPTION EFFECT. PRE. ACD CVD. POLICY REMARKS UNIT BASIC CESS TOTAL (3) (4) (5) (7) (9) (10) (11) (12) (1) (6) - Whole hides and skins: 4107 11 00 -- Full grains, unsplit 10.00 10.00 4 0 0.30 14.712 Free kg. --kg. 4107 12 00 -- Grain splits 10.00 10.00 4 0 0.30 14.712 Free ---4107 19 00 - Other 10.00 10.00 4 0 0.30 14.712 kg. Free -- Other, including sides: 4107 91 00 -- Full grains, unsplit 10.004 0 0.30 14.712 Free kg. 10.00kg. 4107 92 00 -- Grain splits 10.00 10.00 4 0 0.30 14.712 Free ----- Other 10.00 0.30 4107 99 00 kg. 10.00 ---4 0 14.712 Free 4112 Leather further prepared after tan- kg. 10.00 10.00 4 0 0.30 14.712 Free ning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 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 41.14 4113 10 00 - Of goats or kids kg. 10.00 10.00 4 0 0.30 14.712 Free - Of swine kg. 14.712 Free 4113 20 00 10.00 10.00 4 0 0.30 - Of reptiles Import subject to Wild Life 4113 30 00 10.00 10.00 4 0 0.30 14.712 Free kg. (Protection) Act, 1972 and CITES 4113 90 00 - Other 0 0.30 kg. 10.00 10.00 ---4 14.712 Free 4114 Chamois (including combination chamois) leather; Patent leather and patent laminated leather; Metallised leather 4114 10 00 - Chamois (including combination kg. 10.00 10.00 0 0.30 14.712 Free 4 chamois) leather - Patent leather and patent laminated 4114 20 leather; Metallised leather: Exemption: See Ntfn 21/02-4114 20 10 --- Patent leather and patent laminated kg. 10.00 10.00 0.30 14.712 Free 4 0 Cus. dated 01.03.2002; Sl. leather No. 455 4114 20 20 --- Metallised leather kg. 10.00 10.00 4 0 0.30 14.712 Free ---Composition leather with a basis of 4115 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 4115 10 00 - Composition leather with a basis of kg. 10.00 10.00 ---4 0 0.30 14.712 Free leather or leather fibre, in slabs, sheets or strip, whether or not in rolls 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: 4115 20 10 --- Cuttings of leather 10.00 10.00 4 0 0.30 14.712 Free kg. 4115 20 90 --- Other kg 10.00 10.00 0 0.30 14.712 4 Free

Import Licensing Notes

Section VIII – Chapter 41

 Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. [Substituted vide Ntfn 13/2009-2014 dated 14.10.2009].

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.