

**ITC (HS), 2017  
SCHEDULE 1 – IMPORT POLICY**

*Section VIII*

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**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, or raw hides or skins (heading 0511);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; 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 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 purpose 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 this Schedule, the expression “composition leather” means only substances of the kind referred to in heading 4115.

Exim Code	Item Description	Policy	Policy Conditions
4101	<b>RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO)OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED,</b>		

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	<b>PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT</b>		
<b>4101 20</b>	<i>Whole hides and skins, unsplit of a skin not exceeding 8 kg. when simply dried, 10 k. when dry-salted, or 16 kg. when fresh, well-salted or otherwise preserved:</i>		
4101 20 10	Of cow, including cow calf	Free	
4101 20 20	Of buffalo, including buffalo calf	Free	
4101 20 90	Other	Free	
<b>4101 50</b>	<i>Whole hides and skins, of a weight exceeding 16 kg:</i>		
4101 50 10	Of cow, including cow calf	Free	
4101 50 20	Of buffalo, including buffalo calf	Free	
4101 50 90	Other	Free	
<b>4101 90</b>	<i>Other, including butts, bends and bellies:</i>		
4101 90 10	Of cow, including cow calf	Free	
4101 90 20	Of buffalo, including buffalo calf	Free	
4101 90 90	Other	Free	
<b>4102</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>		
<b>4102 10</b>	<i>With wool on:</i>		
4102 10 10	Sheep skins	Free	
4102 10 20	Pelts of baby lambs	Free	
4102 10 30	Lamb skins other than pelts	Free	
	<i>Without wool on:</i>		
<b>4102 21</b>	<i>Pickled:</i>		
4102 21 10	Sheep skins	Free	
4102 21 20	Lamb skins	Free	
4102 21 30	Lamb pelt	Free	
<b>4102 29</b>	<i>Other:</i>		
4102 29 10	Sheep skins	Free	

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4102 29 20	Lamb skins	Free	
<b>4103</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 DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER</b>		
4103 20 00	Of reptiles	Free	Import subject to Wild Life (Protection) Act, 1972 (as amended from time to time) and CITES.
4103 30 00	Of swine	Free	
4103 90 00	Other	Free	Import subject to Wild Life (Protection) Act, 1972 as amended from time to time) and CITES.
<b>4104</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>		
	<i>In the wet state (including wet-blue):</i>		
4104 11 00	Full gains, unsplit; grain splits	Free	
4104 19 00	Other	Free	
	<i>In the dry state (crust):</i>		
4104 41 00	Full grains, unsplit; grain splits	Free	
4104 49 00	Other	Free	
<b>4105</b>	<b>TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED</b>		
4105 10 00	In the wet state (including wet-blue)	Free	
4105 30 00	In the dry state (crust)	Free	

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<b>4106</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>		
	<i>Of goats or kids:</i>		
4106 21 00	In the wet state (including wet-blue)	Free	
4106 22 00	In the dry state (crust)	Free	
	<i>Of swine:</i>		
4106 31 00	In the wet state (including wet-blue)	Free	
4106 32 00	In the dry state (crust)	Free	
4106 40 00	Of reptiles	Free	Import subject to Wild Life (Protection) Act, 1972 as amended from time to time) and CITES.
	<i>Other:</i>		
4106 91 00	In the wet state (including wet-blue)	Free	
4106 92 00	In the dry state (crust)	Free	
<b>4107</b>	<b>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</b>		Import subject to Wild Life (Protection) Act, 1972 as amended from time to time) and CITES.
	<b>Whole hides and skins:</b>		
4107 11 00	Full grains, unsplit	Free	
4107 12 00	Grain splits	Free	
4107 19 00	Other	Free	
	<i>Other, including sides:</i>		
4107 91 00	Full grains, unsplit	Free	
4107 92 00	Grain splits	Free	
4107 99 00	Other	Free	
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamp, without wool on, whether or not	Free	

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	split, other than leather of heading 4114		
<b>4113</b>	<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 4114</b>		
4113 10 00	Of goats or kids	Free	
4113 20 00	Of swines	Free	
4113 30 00	Of reptiles	Free	Import subject to Wild Life (Protection) Act, 1972 as amended from time to time) and CITES.
4113 90 00	Other	Free	
<b>4114</b>	<b>CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER ; METALLISED LEATHER</b>		
4114 10 00	Chamois (including combination chamois) leather	Free	
<b>4114 20</b>	<b><i>Patent leather and patent laminated leather; metallised leather:</i></b>		
4114 20 10	Patent leather and patent laminated leather	Free	
4114 20 20	Metallised leather	Free	
<b>4115</b>	<b>COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, 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</b>		
4115 10 00	Composition leather with a basis of leather or leather fiber , in slabs, sheets or strip, whether or not in rolls	Free	

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<b>4115 20</b>	<b><i>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:</i></b>		
4115 20 10	Cuttings of leather	Free	
4115 20 90	Other	Free	

**Policy Conditions of this Chapter:**

- (1) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 (*as amended from time to time*) is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES.
- (2) Import of all live-stock products covered in this Chapter shall be subject to the provisions of Notification No. S.O. 794(E) dated 28.3.2008.