

## **2017 Tariff Classification – current at 31 December 2021**

**Please be aware that some pages have been superseded.**

**To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.**



**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**

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- 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
- 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
- 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
- 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
- 4105 Tanned or crusts skins of sheep or lambs, without wool on, whether or not split, but not further prepared
- 4106 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
- 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 4114
- 4108 No heading
- 4109 No heading
- 4110 No heading
- 4111 No heading
- 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 4114
- 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 4114
- 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
- 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
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**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 8  
Chapter 41/2**

**Notes.**

- 1.- This Chapter does not cover:
  - (a) Parings or similar waste, of raw hides or skins (0511);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of 0505 or 6701.00.00; 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) 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (4101 to 4103, as the case may be).  
  
(B) For the purposes of 4104 to 4106, "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout this Schedule "composition leather" means only substances of the kind referred to in 4115.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 41/3

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
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, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT:</b>	
★ ★★ 4101.20.00	75 No	- Whole hides and skins, unsplit, 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	Free
★★ 4101.50.00	76 No	- Whole hides and skins, of a weight exceeding 16 kg	Free
★★ 4101.90.00	79 No	- Other, including butts, bends and bellies	Free
4102		<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>	
★★ 4102.10.00	71 No	- With wool on	Free
4102.2		- Without wool on:	
★★ 4102.21.00	72 No	-- Pickled	Free
★★ 4102.29.00	73 No	-- Other	Free
4103		<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		- Of reptiles:	
4103.20.10	87 No	--- Goods which have undergone a tanning (including pre-tanning) process which is reversible other than vegetable pre-tanning	5%
★★ 4103.20.90	88 No	--- Other	Free

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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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★ Operative 1/1/12

★★ S Operative 1/1/12

**CUSTOMS TARIFF  
SCHEDULE 3**

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Reference Number	Statistical Code/Unit		Goods	Rate #
4103.30			- Of swine:	
4103.30.10	91	No	--- Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5%
★★ 4103.30.90	94	No	--- Other	Free
4103.90			- Other:	
★★ 4103.90.20	95	No	--- Of goats or kids	Free
4103.90.30	30	No	--- Of camels (including dromedaries)	Free
4103.90.9			--- Other:	
4103.90.91	40	No	---- Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5%
★★ 4103.90.99	41	No	---- Other	Free
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:	
4104.1			- In the wet state (including wet-blue):	
4104.11			-- Full grains, unsplit; grain splits:	
★★ 4104.11.10	35	No	--- Pre-tanned	Free
★★ 4104.11.90	36	No	--- Other	5%
4104.19			-- Other:	
★★ 4104.19.10	39	No	--- Pre-tanned	Free
4104.19.90	41	No	--- Other	5%
4104.4			- In the dry state (crust):	
★★ 4104.41.00	42	No	-- Full grains, unsplit; grain splits	5%
★★ 4104.49.00	43	No	-- Other	5%

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 41/5

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>4105</b>		<b>TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:</b>	
<b>4105.10</b>		<b>- In the wet state (including wet-blue):</b>	
★★ <b>4105.10.10</b>	60 No	--- Pre-tanned	<b>Free</b>
★★ <b>4105.10.90</b>	61 No	--- Other	<b>5%</b>
★★ <b>4105.30.00</b>	70 No	<b>- In the dry state (crust)</b>	<b>5%</b>
<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>	
<b>4106.2</b>		<b>- Of goats or kids:</b>	
<b>4106.21</b>		<b>-- In the wet state (including wet-blue):</b>	
<b>4106.21.10</b>	65 No	--- Pre-tanned	<b>Free</b>
<b>4106.21.90</b>	66 No	--- Other	<b>5%</b>
<b>4106.22.00</b>	67 No	<b>-- In the dry state (crust)</b>	<b>5%</b>
<b>4106.3</b>		<b>- Of swine:</b>	
<b>4106.31.00</b>	70 No	<b>-- In the wet state (including wet-blue)</b>	<b>5%</b>
<b>4106.32.00</b>	71 No	<b>-- In the dry state (crust)</b>	<b>5%</b>
<b>4106.40</b>		<b>- Of reptiles:</b>	
<b>4106.40.10</b>	73 No	--- Vegetable pre-tanned	<b>Free</b>
<b>4106.40.90</b>	74 No	--- Other	<b>5%</b>
<b>4106.9</b>		<b>- Other:</b>	
<b>4106.91.00</b>	78 No	<b>-- In the wet state (including wet-blue)</b>	<b>5%</b>
<b>4106.92.00</b>	79 No	<b>-- In the dry state (crust)</b>	<b>5%</b>

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 41/6

Reference Number	Statistical Code/Unit	Goods	Rate #
<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 4114:</b>	
<b>4107.1</b>		<b>- Whole hides and skins:</b>	
<b>4107.11.00</b>		<b>-- Full grains, unsplit</b>	<b>5%</b>
	80 No	Bovine	
	81 No	Equine	
<b>4107.12.00</b>		<b>-- Grain splits</b>	<b>5%</b>
	83 No	Bovine	
	84 No	Equine	
<b>4107.19.00</b>		<b>-- Other</b>	<b>5%</b>
	86 No	Bovine	
	87 No	Equine	
<b>4107.9</b>		<b>- Other, including sides:</b>	
<b>4107.91.00</b>		<b>-- Full grains, unsplit</b>	<b>5%</b>
	90 sm	Bovine	
	91 sm	Equine	
<b>4107.92.00</b>		<b>-- Grain splits</b>	<b>5%</b>
	93 sm	Bovine	
	94 sm	Equine	
<b>4107.99.00</b>		<b>-- Other</b>	<b>5%</b>
	96 sm	Bovine	
	97 sm	Equine	
<b>4112.00.00</b>	99 sm	<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 4114</b>	<b>5%</b>

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1/1/12

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 41/7

(Chapter 42 follows)

R.2

Reference Number	Statistical Code/Unit		Goods	Rate #
<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 4114:</b>	
<b>4113.10.00</b>	<i>01</i>	<i>sm</i>	- Of goats or kids	<b>5%</b>
<b>4113.20.00</b>	<i>02</i>	<i>sm</i>	- Of swine	<b>5%</b>
<b>4113.30.00</b>	<i>03</i>	<i>sm</i>	- Of reptiles	<b>5%</b>
<b>4113.90.00</b>	<i>04</i>	<i>sm</i>	- Other	<b>5%</b>
<b>4114</b>			<b>CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER:</b>	
<b>4114.10.00</b>	<i>08</i>	<i>sm</i>	- Chamois (including combination chamois) leather	<b>5%</b>
<b>4114.20.00</b>	<i>09</i>	<i>sm</i>	- Patent leather and patent laminated leather; metallised leather	<b>5%</b>
<b>4115</b>			<b>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:</b>	
<b>4115.10.00</b>	<i>11</i>	<i>sm</i>	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	<b>5%</b>
<b>4115.20.00</b>	<i>12</i>	<i>kg</i>	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	<b>Free</b>

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1/1/12

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CHAPTER 42

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

- 
- 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
- 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, insulated food or beverages 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
- 4203 Articles of apparel and clothing accessories, of leather or of composition leather
- 4204 No heading
- 4205 Other articles of leather or of composition leather
- 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
- 

**Notes.**

- ★ 1.- For the purposes of this Chapter, “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover:
- (a) Sterile surgical catgut or similar sterile suture materials (3006);
  - (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 (4303 or 4304);
  - (c) Made up articles of netting (5608);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of 6602.00.00;
  - (g) Cuff-links, bracelets or other imitation jewellery (7117);
  - (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 (9209);
  - (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 9606.
- ★ Chapter 42 Notes 1 to 3 which applied prior to 1/1/12 have been relettered as 2 to 4, respectively.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 8  
Chapter 42/2**

- ★ 3.- (A) In addition to the provisions of Note 2 above, 4202 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (3923);
  - (b) Articles of plaiting materials (4602).
- (B) Articles of 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of 4203, "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (9113).

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 42/3

R.6				Section 8 Chapter 42/3	
Reference Number	Statistical Code/Unit		Goods	Rate #	
4201.00.00			<b>SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL</b>	<b>5%</b>	
	01	<i>No</i>	<i>Saddles</i>		
	02	<i>No</i>	<i>Rugs</i>		
	03	<i>..</i>	<i>Other</i>		
4202			<b>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, INSULATED FOOD OR BEVERAGES 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:</b>		
4202.1			<b>- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</b>		
4202.11			<b>-- With outer surface of leather or of composition leather:</b>		
4202.11.10	04	<i>No</i>	<b>--- Brief-cases, portfolios and the like</b>	<b>5%</b>	
4202.11.90	45	<i>No</i>	<b>--- Other</b>	<b>5% DCS:4% DCT:5%</b>	
4202.12			<b>-- With outer surface of plastics or of textile materials:</b>		
4202.12.10	46	<i>No</i>	<b>--- Goods, as follows: (a) attache or executive-cases; (b) brief-cases, portfolios and the like; (c) suit-cases; (d) trunks</b>	<b>5%</b>	
4202.12.90	47	<i>No</i>	<b>--- Other</b>	<b>5% DCS:4% DCT:5%</b>	
4202.19.00	01	<i>No</i>	<b>-- Other</b>	<b>Free</b>	

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1/1/12

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 42/4

Reference Number	Statistical Code/Unit		Goods	Rate #
4202.2			- Handbags, whether or not with shoulder strap, including those without handle:	
4202.21.00	13	No	-- With outer surface of leather or of composition leather	5%
★ 4202.22.00	14	No	-- With outer surface of sheeting of plastics or of textile materials	5%
4202.29.00	15	No	-- Other	Free
4202.3			- Articles of a kind normally carried in the pocket or in the handbag:	
4202.31			-- With outer surface of leather or of composition leather:	
4202.31.10	16	..	--- Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5%
4202.31.90	17	..	--- Other	5% DCS:4% DCT:5%
★ 4202.32			-- With outer surface of sheeting of plastics or of textile materials:	
4202.32.10	18	..	--- Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5%
4202.32.90	19	..	--- Other	Free
4202.39.00	20	..	-- Other	Free
4202.9			- Other:	
4202.91			-- With outer surface of leather or of composition leather:	
4202.91.10	21	..	--- Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5%
4202.91.90	22	..	--- Other	5% DCS:4% DCT:5%

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★ Operative 1/1/17

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 42/5

R.9				Section 8 Chapter 42/5	
Reference Number	Statistical Code/Unit		Goods	Rate #	
★ 4202.92			-- With outer surface of sheeting of plastics or of textile materials:		
4202.92.10			--- Goods, as follows:	5%	
			(a) golf bags;		
			(b) gun, revolver and pistol cases and covers;		
			(c) pen and pencil cases		
	43	No	<i>Golf bags</i>		
	44	..	<i>Other</i>		
4202.92.90			--- Other	5% DCS:4% DCT:5%	
			<i>Rucksacks:</i>		
	40	No	<i>.With a capacity of 30 L or more</i>		
	41	No	<i>.With a capacity of less than 30 L</i>		
	42	..	<i>Other</i>		
4202.99.00	25	..	-- Other	5% DCS:4% DCT:5%	
4203			<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:</b>		
★ 4203.10.00			- Articles of apparel	5%	
	01	No	<i>Coats, jackets, and the like</i>		
	02	..	<i>Other</i>		
4203.2			- Gloves, mittens and mitts:		
4203.21			-- Specially designed for use in sports:		
4203.21.10	90	Pr	--- Mittens and mitts, of leather and furskin or of leather and artificial fur	5%	
4203.21.90			--- Other	Free	
	91	No	<i>Golf</i>		
	92	..	<i>Other</i>		
4203.29			-- Other:		
4203.29.10	95	Pr	--- Mittens and mitts, of leather and furskin or of leather and artificial fur	5%	
4203.29.90	96	Pr	--- Other	Free	

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★ Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 42/6

(Chapter 43 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
4203.30.00	35 No	- Belts and bandoliers	5%
4203.40		- Other clothing accessories:	
4203.40.10	36 No	--- Wrist straps	5% CA:Free
★ 4203.40.90	37 ..	--- Other	5%
4205		<b>OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:</b>	
★ 4205.00.10	39 No	--- Parts of coats, jackets, and the like	5%
4205.00.20	42 ..	--- Articles of leather or of composition leather, of a kind used on machinery or mechanical appliances or for other technical uses	5%
4205.00.90	06 ..	--- Other	5%
4206.00.00	47 ..	<b>ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS</b>	Free

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★ Operative 1/1/17

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**CHAPTER 43**  
**Furskins and artificial fur;**  
**manufactures thereof**

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- 4301 Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 4101, 4102 or 4103
- 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 4303
- 4303 Articles of apparel, clothing accessories and other articles of furskin
- 4304 Artificial fur and articles thereof
- 

**Notes.**

- 1.- Throughout this Schedule references to "furskins", other than to raw furskins of 4301, 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 (0505 or 6701.00.00);
  - (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 (4203);
  - (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.- 4303 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 4303 or 4304 as the case may be.
- 5.- Throughout this Schedule "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, 5801 or 6001).



**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 43/3

R.6

Reference Number	Statistical Code/Unit		Goods	Rate #
<b>4301</b>			<b>RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF 4101, 4102 OR 4103:</b>	
<b>4301.10.00</b>	<i>01</i>	<i>No</i>	- Of mink, whole, with or without head, tail or paws	Free
<b>4301.30.00</b>	<i>03</i>	<i>No</i>	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free
<b>4301.60.00</b>	<i>06</i>	<i>No</i>	- Of fox, whole, with or without head, tail or paws	Free
★★ <b>4301.80.00</b>	<i>09</i>	<i>No</i>	- Other furskins, whole, with or without head, tail or paws	Free
<b>4301.90.00</b>	<i>08</i>	<i>..</i>	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free
<b>4302</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 4303:</b>	
<b>4302.1</b>			- Whole skins, with or without head, tail or paws, not assembled:	
<b>4302.11.00</b>	<i>10</i>	<i>No</i>	-- Of mink	5% DCS:4% DCT:5%
<b>4302.19</b>			-- Other:	
<b>4302.19.10</b>	<i>50</i>	<i>No</i>	--- Of rabbit or hare	5% DCS:4% DCT:5%
★★ <b>4302.19.90</b>	<i>56</i>	<i>No</i>	--- Other	5%
<b>4302.20.00</b>	<i>14</i>	<i>..</i>	- Heads, tails, paws and other pieces or cuttings, not assembled	5%
<b>4302.30.00</b>	<i>15</i>	<i>..</i>	- Whole skins and pieces or cuttings thereof, assembled	5%

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★★ S Operative 1/1/12

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 8  
Chapter 43/4

(Section 9 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
4303		<b>ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:</b>	
★★ 4303.10.00	19 No	- Articles of apparel and clothing accessories	5%
4303.90.00	24 ..	- Other	5%
4304		<b>ARTIFICIAL FUR AND ARTICLES THEREOF:</b>	
4304.00.10	55 ..	--- Articles partly or wholly made up	5%
4304.00.90	22 ..	--- Other	5% DCS:4% DCT:5%

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★★ S Operative 1/1/12

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