

41.13

41.13 - 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 - Of goats or kids

4113.20 - Of swine

4113.30 - Of reptiles

4113.90 - Other

This heading covers the skins of goats or kids without the hair which have been parchment-dressed, and leather of goats which has been further prepared after tanning or crusting (see the General Explanatory Note to this Chapter).

Features which distinguish sheep leather from goat leather are referred to in the Explanatory Note to heading 41.12.

Goat or kid skins may also be "alum tanned" (see the General Explanatory Note to this Chapter).

This heading also covers the leather produced from the hairless or dehaired hides or skins of all animals **not referred to in headings 41.07 and 41.12** which have been processed in the same way as the hides and skins of those headings (see the General Explanatory Note to this Chapter).

The heading therefore covers, for example, the leather (**other than** leather of **heading 41.14**) of swine, reptiles (lizards, snakes, crocodiles, etc.), antelope, kangaroos, deer, chamois, reindeer, elk, elephants, camels (including dromedaries), hippopotami, dogs, and of fish or marine mammals.

The leather commercially known as "doeskin" is a washable leather made from split sheepskin, tanned with formaldehyde or oil, and is **excluded (heading 41.12 or 41.14)**.

The heading also **excludes** :

- (a) Chamois (including combination chamois) leather, and patent leather, patent laminated leather and metallised leather (**heading 41.14**).
- (b) Parings and other waste of leather (**heading 41.15**).
- (c) Hides and skins, dressed with the hair on (**Chapter 43**).