

**41.06 - 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 :

4106.21 - - In the wet state (including wet-blue)

4106.22 - - In the dry state (crust)

- Of swine :

4106.31 - - In the wet state (including wet-blue)

4106.32 - - In the dry state (crust)

4106.40 - Of reptiles

- Other :

4106.91 - - In the wet state (including wet-blue)

4106.92 - - In the dry state (crust)

This heading covers the skins of goats or kids, tanned or crusted, without the hair on, but not further prepared (see the General Explanatory Note to this Chapter).

Features which distinguish sheep leather from that of goats are referred to in the Explanatory Note to heading 41.05.

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

This heading also covers the hairless or dehaired hides or skins of all animals **not referred to in headings 41.04 and 41.05** 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 of swine, reptiles (lizards, snakes, crocodiles, etc.), antelope, kangaroos, deer, chamois, reindeer, elk, elephants, camels (including dromedaries), hippo-potami, dogs, and of fish or marine mammals.

The heading **excludes** :

- (a) Chamois (including combination chamois) leather (**heading 41.14**).
- (b) Parings and other waste of tanned or crust leather (**heading 41.15**).
- (c) Hides and skins, tanned or crusted, with the hair on (**Chapter 43**).