

**41.12 - 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 heading 41.14.**

This heading covers the skins of sheep or lambs (including those of crossed sheep and goats), without the wool on, which have been parchment-dressed, and leather of sheep or lambs which has been further prepared after tanning or crusting (see the General Explanatory Note to this Chapter).

Sheep or lamb leather is somewhat similar to that of goats or kids but is of looser texture and has a more irregular grain.

The heading **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) Sheep or lamb skins, dressed with the wool on (**Chapter 43**).