Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; 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 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression " composition leather " means only substances of the kind referred to in heading 41.15.

GENERAL

This Chapter covers :

(I) **Raw hides (the skins of the larger quadrupeds) and skins (other than birdskins with their feathers or down and furskins) (headings 41.01 to 41.03).** These headings also include raw hides and skins with the hair or wool on of animals mentioned in Note 1 (c) and referred to in the Explanatory Notes to headings 41.01 to 41.03.

Before undergoing tanning, hides and skins are first subjected to a series of preparatory processes, which consist of soaking them in alkaline solutions (to soften them and remove any salt used for preservation), dehairing and defleshing ("fleshing"), then removing the lime and other substances used in dehairing, and finally rinsing.

Headings 41.01 to 41.03 also cover raw hides and skins without the hair or wool, which have been subjected to a reversible tanning (including pre-tanning) process. Such process temporarily stabilises the hide or skin for splitting operations and temporarily prevents putrefaction. Hides and skins thus processed require further tanning before finishing and are **not** considered products of headings 41.04 to 41.06.

Hides and skins with the hair or wool on that have been pre-tanned or further prepared are **excluded** from this Chapter by Note 1(c) to this Chapter.

(II) **Hides and skins which have been tanned or crusted but not further prepared (headings 41.04 to 41.06)**. Tanning renders the hides and skins resistant to decay, and increases their impermeability to water. Tannins penetrate into the hide structure and form crosslinks with the collagen. This is an irreversible chemical reaction, which gives the resultant product stability against heat, light or perspiration and makes a hide or skin mouldable and usable.

They are then either "vegetable tanned" (in baths containing certain woods, barks, leaves, etc., or their extracts), "mineral tanned" (with mineral salts, e.g., chrome salts, iron salts or alums) or "chemically tanned" (with formaldehyde or certain synthetic chemicals). Sometimes combinations of these processes are used. Tanning of heavy leather by a mixture of alum and salt is known as **Hungarian dressing**, while in **alum tanning** a mixture of salt, alum, egg yolk and flour is used. Alum tanned hides and skins are used mainly in the manufacture of gloves, apparel and footwear.

Hides and skins which have been tanned or further prepared beyond tanning are known in trade as "**leather**". Leather which has been dried after tanning is known as "**crust**" or "crust**leather**". During the crusting procedure, a fat-liquor or oil may be added to give the crust some lubrication and flexibility, and the hide or skin may be retanned or coloured by immersion (e.g., in a drum) before drying.

Sheep and lamb skins which have been oil-tanned and dressed to produce **chamois** leather (including combination chamois leather) are provided for in **heading 41.14**.

(III) **Leather further prepared after tanning or crusting (headings 41.07, 41.12 and 41.13)**. After tanning or crusting, the leather frequently undergoes further treatment ("currying") to remove irregularities of the surface and render it ready for use by making it more supple, waterproof, etc. These processes consist of further working by softening, stretching, thinning, beating or hardening the surface, and feeding ("stuffing") with oils.

The leather may then be further dressed or finished by the application of a surface colour or pigment, graining or stamping to imitate skins of other kinds, sizing, polishing, grinding (or buffing) of the flesh side (or occasionally the grain side) to give a suède or velvet finish, waxing, blacking, smoothing (glazing), satin finishing, printing, etc.

Parchment-dressed leather is prepared from raw hides or skins, not by a process of tanning, but by treating the raw hides and skins to ensure their preservation. These are softened, dehaired, defleshed, washed and then stretched on a frame, coated with a paste containing whiting and soda or slaked lime, shaved to reduce them to the desired thickness and ground with pumice. Finally, they may be dressed with gelatin and starch.

The finer quality leathers, called "vellum", are prepared from the skins of new-born calves. These materials are used for fine bookbinding, for important documents, for drum-skins, etc. Thicker hides and skins (i.e., usually of larger bovine animals) are sometimes similarly treated (the coarser products being known as "rawhide") and are used for the manufacture of machinery parts, tools, travel goods, etc.

(IV) **Chamois leather; patent leather and patent laminated leather; metallised leather (heading 41.14)**. Heading 41.14 includes the specialty leathers named in the heading text and produced by specific finishing operations. The heading therefore covers sheep and lamb skins which have been oil-tanned and dressed to produce **chamois leather** (including combination chamois leather); leather which has been coated or covered with a varnish or lacquer or with a pre-formed sheet of plastics **(patent leather or patent laminated leather)**; and leather which has been coated with metal powder or metal leaf **(metallised leather)**.

(V) **Composition (bonded) leather with a basis of leather or leather fibre (heading 41.15)**.

(VI) **Parings and other waste of leather or of composition leather (heading 41.15).** This heading does not include parings and similar waste of raw hides or skins or of furskins.

Hides, skins and leather fall in this Chapter whether whole (i.e., the shape of the hides, skins and leather have the contour of the animal, but may have the skin of the head and legs removed) or in portions (e.g., sides, shoulders, butts, bends, bellies, cheeks), strips or sheets; pieces of leather cut to special shapes are, however, regarded as articles of other Chapters, particularly **Chapter 42** or **64**.

Split hides and skins and split leathers are classified in the same headings as the corresponding whole hides and skins and whole leathers respectively. Splitting is the process to horizontally divide hides and skins into more than one layer and may be carried out either before or after tanning. The object in splitting is to obtain a more even thickness for processing and a more uniform final leather. The outer or grain layer of a hide, known as the "grain split", is levelled by passing the hide across an endless band-knife to an accuracy of a few millimetres; the bottom layer, known as the "flesh split", is of irregular shape and thickness. Several layers can be produced from an exceptionally thick hide, such as buffalo. However, in such cases, the middle layers are weaker in structure than the outer layers.