

41.05

41.05 - Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.

4105.10 - In the wet state (including wet-blue)

4105.30 - In the dry state (crust)

This heading covers the skins of sheep or lambs (including those of crossed sheep and goats), tanned or crusted, without the wool on, but not further prepared (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.

Sheepskins are often "alum tanned" (see the General Explanatory Note to this Chapter).

The grain splits of the sheepskin, when tanned, are called a "skiver"; "basils" are sheepskins tanned with certain vegetable tannings.

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) Sheep or lamb skins, tanned or crusted, with the wool on (**Chapter 43**).