

43.02

43.02 - Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.

- Whole skins, with or without head, tail or paws, not assembled :

4302.11 - - Of mink

4302.19 - - Other

4302.20 - Heads, tails, paws and other pieces or cuttings, not assembled

4302.30 - Whole skins and pieces or cuttings thereof, assembled

This heading covers :

- (1) Unassembled hides or skins (including heads, tails, paws and other pieces or cuttings) tanned or dressed with the hair or wool on provided that they have **not** been cut to shape for specific uses. Tanned or dressed whole furskins, unassembled and not cut to shape or otherwise processed for specific uses, remain in this heading, even if they can be put to immediate use (for example, as rugs).
- (2) Assemblies of tanned or dressed furskins or parts thereof (including "dropped" skins), sewn together without the addition of other materials usually in rectangles (including squares), trapeziums or crosses.

" Dropped furskins " are furskins which have been cut into V- or W-shaped strips, and reassembled in their original order so as to obtain a longer but narrower furskin.

Tanning consists of the treatment of the flesh side by methods analogous to those used in the manufacture of leather (see the General Explanatory Note to Chapter 41). The skins so treated may generally be distinguished from raw skins by their softness and pliability. The hair or wool may also be treated to improve its appearance or to imitate finer fur by such processes as bleaching, blending or " topping " (surface dyeing by means of a brush), dyeing, combing, trimming and glossing, including treatment with artificial resins.

It is to be noted that skins with the hair or wool on, of the kinds excluded from heading 43.01 (such as pony skins, calfskins, and sheepskins), fall in this heading if tanned or dressed.

The assemblies of tanned or dressed furskins or parts thereof of this heading are semi-manufactures consisting of two or more skins or pieces of skin which have been sewn together, usually in the form of rectangles (including squares), trapeziums or crosses without the addition of other materials. These semi-manufactures are intended to be further worked.

Such forms are known as :

- (1) **Plates, mats and strips** - rectangular (including square) assemblies.
- (2) **Crosses** - cruciform assemblies.
- (3) **Sacs (linings or robes)** - assemblies in the form of a trapezium, sometimes sewn into tubular form.

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Bodies for making fur coats or jackets also fall in this heading. They usually consist of three separate assemblies of furskin, one in the form of isosceles trapezium with a long curved base (from which the back will be cut) and the other two in rectangular form (from which the front and sleeves will be cut).

The heading **excludes** :

- (a) Furskins and assemblies of furskins (including heads, paws, tails and other pieces or cuttings) in the rough form of garments or parts or accessories of garments or of other articles, and finished trimmings ready for use as such or requiring only to be cut to length in order to be applied as a trimming (**heading 43.03**).
- (b) Assemblies (for example, galloonage) consisting of furskins and other materials (e.g., tails combined with leather or textile fabric) (**heading 43.03**).