

05.04 - Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.

This heading covers guts, bladders and stomachs of animals (**other than** those of fish, which fall in **heading 05.11**), whether whole or in pieces, and whether or not edible, fresh, chilled, frozen, salted, in brine, dried or smoked. If otherwise prepared or preserved such products are **excluded** (generally **Chapter 16**).

This heading includes :

- (1) Rennet bags (calf, kid, etc.), whether or not cut or dried; these are used for the extraction of rennet.
- (2) Tripe and paunches. (When cooked, they are classified in **Chapter 16**.)
- (3) Unworked goldbeater's skin, which is the outer envelope of the caecum of the ox or sheep.

The heading also covers guts and goldbeater's skin (of the ox, in particular) which have been split or cut lengthwise into strips, whether or not the inner coats have been removed by scraping.

Guts are mainly used as sausage casings. They are also used for the manufacture of sterile surgical catgut (**heading 30.06**), tennis racket strings (**heading 42.06**) or musical instrument strings (**heading 92.09**).

The heading also **excludes** "artificial guts" made by extrusion of a paste of hide or skin fibres, subsequently hardened with a solution of formaldehyde and phenols (**heading 39.17**) and "artificial" guts made by glueing together split natural guts (**heading 42.06**).