

## 41.07

**41.07 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**

- Whole hides and skins :

4107.11 - - Full grains, unsplit

4107.12 - - Grain splits

4107.19 - - Other

- Other, including sides :

4107.91 - - Full grains, unsplit

4107.92 - - Grain splits

4107.99 - - Other

This heading covers dehaired hides and skins, of bovine (including buffalo) or equine animals, which have been parchment-dressed, and leather which has been prepared after tanning or crusting (see the General Explanatory Note to this Chapter).

Bovine or equine leathers are particularly notable for their stoutness and durability; sole leather and leather for machinery belting are, therefore, generally of these kinds.

**Sole leather** is a hard-rolled or hammered leather. It is usually vegetable-tanned or tanned by a combination process and brown in colour, but some varieties (of a greenish-blue colour) are chrome-tanned.

**Leather for machinery belting** is usually made from the backs of ox hides, generally vegetable-tanned, and well greased and dressed to provide strong, flexible leather almost free from stretch.

Bovine (including buffalo) or equine leather is also frequently used for boot or shoe uppers, e.g., the varieties known as "box-calf" or "willow-calf" (coloured and polished chrome-tanned calf leather which has been tanned by chrome or sometimes by a combination process).

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) Hides and skins of bovine (including buffalo) or equine animals, dressed with the hair on (**Chapter 43**).