

**41.04 - Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**

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

4104.11 - - Full grains, unsplit; grain splits

4104.19 - - Other

- In the dry state (crust) :

4104.41 - - Full grains, unsplit; grain splits

4104.49 - - Other

This heading covers dehaired hides and skins, of bovine (including buffalo) or equine animals, which have been tanned or crusted but not further prepared (see the General Explanatory Note to this Chapter).

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