

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - a) birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 c) to that Chapter);
 - c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03); d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65; or
 - f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Code					Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
	43.01				Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03			
3		4301. 10	00	00	- Of mink, whole, with or without head, tail or paws	2.5	Kg	N
		(4301.20)			(Delete heading)			
3		4301. 30	00	00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	2.5	Kg	N
3		4301. 60			- Of fox, whole, with or without head, tail or paws	2.5	Kg	-
3		4301. 70			- Of seal, whole, with or without head, tail or paws	2.5	Kg	-
		4301. 80			- Other furskins, whole, with or without head, tail or paws:			
3			10	00	--- Of rabbits or hares	2.5	Kg	-
3			20	00	--- Of beaver	2.5	Kg	-
3			30	00	--- Of musk rat	2.5	Kg	-
3			90	00	--- Other	2.5	Kg	-
3		4301. 90	00	00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	2.5	Kg	-
	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:			
5		4302. 11	00	00	- Whole skins, with or without head, tail or paws, not assembled:			
		(4302.12)			-- Of mink	2.5	Kg	-
					(Delete heading)			
		4302. 13	00		-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb:			
5			10		--- Of Tibetan or Chinese lamb	2.5	Kg	-
5			90		--- Other	2.5	Kg	-
		4302. 19	00		-- Other:			
5			10		--- Of fur seal, sea otter, nutria (coyupu) or beaver	2.5	Kg	-
5			20		--- Of Siberian squirrel, hamster, foal, Tibetan lamb, Chinese dog, Chinese sheep or goats	2.5	Kg	-
5			30		--- Of rabbits or hares	2.5	Kg	-
5			90		--- Other	2.5	Kg	-
		4302. 20			- Heads, tails, paws and other pieces or cuttings, not assembled:			
5			10	00	--- Pieces or cuttings	2.5	Kg	-
			90		--- Other:			
5			10		---- Of rabbit or hare	2.5	Kg	-
5			20		---- Of fur seal, sea otter, nutria (coyupu) or beaver	2.5	Kg	-

Code				Description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
5	43.03	4302. 30	00	30 - - - - Of Siberian squirrel, hamster, foal, Tibetan lamb, Chinese dog, Chinese sheep or goats	2.5	Kg	-
5				90 - - - - Other	2.5	Kg	-
				- Whole skins and pieces or cuttings thereof, assembled:			
				- - - Tanned or dressed skins, assembled into plates, sacs (linings or robes), squares, crosses or similar forms:			
5				11 - - - - Of rabbit or hare	2.5	Kg	-
5				12 - - - - Of fur seal, sea otter, nutria (coypu) or beaver	2.5	Kg	-
5				13 - - - - Of Siberian squirrel, hamster, foal, Tibetan lamb, Chinese dog, Chinese sheep or goats	2.5	Kg	-
5				19 - - - - Other	2.5	Kg	-
8				90 - - - Other	2.5	Kg	-
				Articles of apparel, clothing accessories and other articles of furskin:			
8	43.03	4303. 10	00	00 - Articles of apparel and clothing accessories	25	Kg	-
				- Other:			
7		4303. 90	00	10 - - - Articles for technical use	25	Kg	-
8				90 - - - Other	25	Kg	-
	43.03	4304. 00	00	Artificial fur and articles thereof:			
5				10 - - - In pieces, strip or assembled parts (e.g., squares, plates, mats)	25	Kg	-
8				90 - - - Other	25	Kg	-