

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

1. Throughout the nomenclature, references to 'furskins', other than to raw furskins of heading 4301, 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 0505 or 6701);
 - (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 4203);
 - (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 4303 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 4303 or 4304, 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 5801 or 6001).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:		
4301 10 00	– Of mink, whole, with or without head, tail or paws	Free	p/st
4301 30 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	Free	p/st
4301 60 00	– Of fox, whole, with or without head, tail or paws	Free	p/st
4301 70	– Of seal, whole, with or without head, tail or paws:		
4301 70 10	– – Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	Free	p/st
4301 70 90	– – Other	Free	p/st
4301 80	– Other furskins, whole, with or without head, tail or paws:		
4301 80 30	– – Of marmots	Free	p/st
4301 80 50	– – Of wild felines	Free	p/st
4301 80 80	– – Other	Free	—
4301 90 00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4302	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 4303:		
	– Whole skins, with or without head, tail or paws, not assembled:		
4302 11 00	– – Of mink	Free	p/st
4302 13 00	– – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	p/st
4302 19	– – Other:		
4302 19 10	– – – Of beaver	Free	p/st
4302 19 20	– – – Of muskrat	Free	p/st
4302 19 30	– – – Of fox	Free	p/st
4302 19 35	– – – Of rabbit or hare	Free	p/st
	– – – Of seal:		
4302 19 41	– – – – Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
4302 19 49	– – – – Other	2,2	p/st
4302 19 50	– – – Of sea otters or of nutria (coyapu)	2,2	p/st
4302 19 60	– – – Of marmots	2,2	p/st
4302 19 70	– – – Of wild felines	2,2	p/st
4302 19 80	– – – Of sheep or lambs	2,2	p/st
4302 19 95	– – – Other	2,2	—
4302 20 00	– Heads, tails, paws and other pieces or cuttings, not assembled	Free	—
4302 30	– Whole skins and pieces or cuttings thereof, assembled:		
4302 30 10	– – 'Dropped' furskins	2,7	—
	– – Other:		
4302 30 21	– – – Of mink	2,2	p/st
4302 30 25	– – – Of rabbit or hare	2,2	p/st
4302 30 31	– – – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	2,2	p/st
4302 30 41	– – – Of muskrat	2,2	p/st
4302 30 45	– – – Of fox	2,2	p/st
	– – – Of seal:		
4302 30 51	– – – – Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
4302 30 55	– – – – Other	2,2	p/st
4302 30 61	– – – Of sea otters or of nutria (coyapu)	2,2	p/st
4302 30 71	– – – Of wild felines	2,2	p/st
4302 30 95	– – – Other	2,2	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4303	Articles of apparel, clothing accessories and other articles of furskin:		
4303 10	– Articles of apparel and clothing accessories:		
4303 10 10	– – Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	3,7	—
4303 10 90	– – Other	3,7	—
4303 90 00	– Other	3,7	—
4304 00 00	Artificial fur and articles thereof	3,2	—