

**Central Excise Tariff (Amendment) Act, 2004**

**Chapter XLIII - Furskins and Artificial Fur; Manufactures Thereof**

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**CHAPTER 43**

**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF NOTES**

1. Throughout this Schedule reference 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 this Schedule, 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).

| Tariff Item | Description of goods                                                                                                                                                                          | Unit | Rate of duty |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|
| (1)         | (2)                                                                                                                                                                                           | (3)  | (4)          |
| 4301        | RAW FURSKINS<br>(INCLUDING HEADS,<br>TAILS, PAWS AND<br>OTHER PIECES OR<br>CUTTINGS, SUITABLE<br>FOR FURRIERS' USE),<br>OTHER THAN RAW<br>HIDES AND SKINS OF<br>HEADING 4101, 4102<br>OR 4103 |      |              |

|            |                                                                                                                                                                                              |     |     |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 4301 10 00 | - Of mink, whole, with or without head, tail or paws                                                                                                                                         | u   | 16% |
| 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                     | u   | 16% |
| 4301 60 00 | - Of fox, whole, with or without head, tail or paws                                                                                                                                          | u   | 16% |
| 4301 70 00 | - Of seal, whole, with or without head, tail or paws                                                                                                                                         | u   | 16% |
| 430180 00  | - Other furskins, whole, with or without head, tail or paws                                                                                                                                  | u   | 16% |
| 4301 90 00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use                                                                                                                | kg. | 16% |
| 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                                                                                                                                                                                   | u   | 16% |
| 4302 13 00 | -- Of lamb, the following: Astrakhan, Broad tail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb                                                              | u   | 16% |
| 4302 19 00 | -- Other:                                                                                                                                                                                    |     |     |
| 4302 19 10 | -- Calf skins, with hair on, tanned or dressed                                                                                                                                               | u   | 16% |
| 4302 19 20 | --- Hides or skins of other bovine and equine animals with hair on, tanned or dressed                                                                                                        | u   | 16% |

|            |                                                                                                                                          |     |     |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 4302 19 30 | --- Goat (Common) and kid skins with hair on, tanned or dressed                                                                          | u   | 16% |
| 4302 19 40 | --- Tiger-cat skins                                                                                                                      | u   | 16% |
| 4302 19 90 | --- Hides and skins of other animals with hair on, tanned or dressed                                                                     | u   | 16% |
| 4302 20 00 | - Heads, tails, paws and other pieces or cuttings, not assembled                                                                         | kg. | 16% |
| 4302 30 00 | - Whole skins and pieces or cuttings thereof, assembled                                                                                  | kg. | 16% |
| 4303       | ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN                                                                  |     |     |
| 4303 10    | - Articles of apparel and clothing accessories:                                                                                          |     |     |
| 4303 10 10 | -- Of wild animals covered under the Wild Life (Protection) Act, 1972                                                                    | kg. | 16% |
| 4303 10 20 | -- -Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10 | kg. | 16% |
| 4303 10 90 | -- -Other                                                                                                                                | kg. | 16% |
| 4303 90    | - Other:                                                                                                                                 |     |     |
| 4303 90 10 | -- Of wild animals covered under the Wild Life (Protection) Act, 1972                                                                    | kg. | 16% |
| 4303 90 20 | -- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10  | kg. | 16% |
| 4303 90 90 | -- Other                                                                                                                                 | kg. | 16% |
| 4304       | ARTIFICIAL FUR AND ARTICLES THEREOF                                                                                                      |     |     |
| 4304 00    | - Artificial fur and articles thereof:                                                                                                   |     |     |
|            | -- Artificial fur:                                                                                                                       |     |     |

|            |                                                                                                                 |     |     |
|------------|-----------------------------------------------------------------------------------------------------------------|-----|-----|
| 4304 00 11 | ---- Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods | kg. | 16% |
| 4304 00 19 | -- Other                                                                                                        | kg. | 16% |
| 4304 00 20 | --- Articles of artificial fur                                                                                  | kg. | 16% |