

Section VIII – Chapter 43

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 43

Furskins and Artificial Fur; Manufactures thereof

Notes.

- Throughout this Schedule reference 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.
- This Chapter does not cover:
 - Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - Raw hides or skins, with the hair or wool on, of Chapter 41 [see Note 1 (c) to that Chapter];
 - Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - Articles of Chapter 64;
 - Headgear or parts thereof of Chapter 65; or
 - Articles of Chapter 95 (for example, toys, games, sports requisites).
- Heading 43.03 includes furskins and parts thereof, assembled with the addition of their materials, and furskins and parts thereof, sewn on together in the form of garments or parts or accessories of garments or in the form of other articles.
- 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.
- 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 58.01 or 60.01).

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 150, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.33.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 150; CVD on Raw tamed or dressed furskins is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.149A</i>
4301 10 00	- Of mink, whole, with or without head, tail or paws	u	12.50	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
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	Free	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4301 60 00	- Of fox, whole, with or without head, tail or paws	u	12.50	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4301 80 00	- Other furskins, whole, with or without head, tail or paws	u	12.50	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg.	12.50	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
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 43.03										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 150; CVD on Raw tamed or dressed furskins is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.149A</i>

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4302 11 00	- Whole skins, with or without head, tail or paws, not assembled: -- Of mink	u	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4302 19	-- Other:										
4302 19 10	--- Calf skins, with hair on tanned/ dressed	u	10.00	0.00	---	0	0	0.00	0.000	Free	
4302 19 20	--- Hides/ skins of other bovine & equine animals with hair on, tanned/ dressed	u	10.00	0.00	---	0	0	0.00	0.000	Free	
4302 19 30	--- Goat (common) & kid skins with hair on, tanned/ dressed	u	10.00	0.00	---	0	0	0.00	0.000	Free	
4302 19 40	--- Tiger-cat skins	u	10.00	0.00	---	0	0	0.00	0.000	Prohibited	<i>Not permitted to be imported</i>
4302 19 90	--- Hides and skins of other animals with hair on, tanned/ dressed	u	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg.	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	kg.	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Imports are subject to Wild Life (Protection) Act, 1972 and CITES</i>
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 Wild Life Protection Act, 1972	kg.	10.00	10.00	---	4	10	0.64	26.849	Prohibited	<i>Not permitted to be imported</i>
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.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Subject to the Provisions of CITES</i>
4303 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4303 90	- Other:										
4303 90 10	--- Of Wild animals covered under Wild Life Protection Act, 1972	kg.	10.00	10.00	---	4	10	0.64	26.849	Prohibited	<i>Not permitted to be imported</i>
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.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Subject to the Provisions of CITES</i>
4303 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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.	10.00	10.00	---	4	10	0.64	26.849	Free	
4304 00 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4304 00 20	--- Articles of artificial fur	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.