

RAW HIDES, SKINS & LEATHER



Contents

1. Disclaimer	3
2. Introduction to SMEDA	3
3. Introduction to Leather Sector	4
3.1. HS: Code Listing	4
4. Pakistan's Trade in Leather Sector	5
4.1. Pakistan's Exports	5
4.1.1. Pakistan's Export Product Mix for Leather Sector	6
4.2. Pakistan's Imports	6
5. Raw Hides, Skins & Leather Global Perspective	7
5.1. World Exports	8
5.1.1. Product Subcategory wise Exports	9
5.1.2. Top Exporters	10
5.2. World Imports	11
5.2.1. Product Sub-category wise Imports	11
5.2.2. Top Importers	12
5.2.3. Major Importer Market Share	13
6. Pakistan's Trade of Raw Hides, Skins and Leather (HS: 41)	14
6.1. Pakistan's Exports	14
6.1.1. Pakistan's Subcategory wise Exports	14
6.1.2. Top Trading Partners for Pakistan	15
7. Pakistan's Untapped Export Potential for HS: 41	16
8. Annexures	18
8.1. Annexure-1: Leather Sector Associations	18
8.2. Annexure-2: HS Codes Key for Leather Sector	19

1. Disclaimer

This information memorandum is to introduce the subject matter and provide a general idea and information on the said matter. Although, the material included in this document is based on data/information gathered from various reliable sources; however, it is based upon certain assumptions, which may differ from case to case. The information has been provided on as is where is basis without any warranties or assertions as to the correctness or soundness thereof. Although, due care and diligence has been taken to compile this document, the contained information may vary due to any change in any of the concerned factors, and the actual results may differ substantially from the presented information. SMEDA, its employees or agents do not assume any liability for any financial or other loss resulting from this memorandum in consequence of undertaking this activity. The contained information does not preclude any further professional advice. The prospective user of this memorandum is encouraged to carry out additional diligence and gather any information which is necessary for making an informed decision, including taking professional advice from a qualified consultant/technical expert before taking any decision to act upon the information.

For more information on services offered by SMEDA, please contact our website: www.smeda.org.pk

2. Introduction to SMEDA

Small and Medium Enterprises Development Authority (SMEDA) is an apex SME development agency working under the Ministry of Industries and Production (Mol&P), Government of Pakistan. In pursuit of its mission, SMEDA has adopted an integrated strategy that comprises SME sectors & clusters development, Business Development Services (BDS), and Policy advocacy to protect and promote SME interests.

SMEDA offers a broad spectrum of business development services to SMEs which include prefeasibility studies, identification of experts and consultants, delivery of need based capacity building programs in addition to business guidance through help desk services.

3. Introduction to Leather Sector

The objective of this write-up is to provide the reader with an overview of the sector. The information covers global trade of leather products, status of Pakistan's exports and summary of industry structure. Trade information for global comparisons has been obtained from www.trademap.org, International Trade Centre's Database.

Leather and leather products are some of the most widely traded products globally. It is estimated that international leather trade exceeds US\$ 80 billion annually, and this figure is expected to continue growing with increasing population and urbanization of developing and countries.

The production and supply of leather products has gradually moved from industrialized to developing and emerging economies. Many emerging economies can now manage the whole supply chain on their own and are fast becoming important suppliers of value-added finished products. For example, about 45% of footwear is made in China.

Pakistan, because of its large livestock resources, has remarkable growth potential in the leather sector. Unfortunately this potential remains mostly untapped due to the following reasons:

- lack of technical know-how
- Lack of access to information
- visibility
- In effective quality management,
- Poor Marketing
- Lack of investments
- Insufficient international industrial alliances

The leather industry of Pakistan is the second biggest export-oriented industry in the manufacturing sector and is third in its contribution towards the overall exports of Pakistan. The leather industry's core products in Pakistan are leather jackets, leather gloves, leather bags, leather garments, tanned leather and footwear.

3.1. HS: Code Listing

The Harmonized System (HS) is an international nomenclature for the classification of products published by the World Customs Organization (www.wcoomd.org). It allows countries to classify traded goods on a common basis for customs purposes

For the purpose of studying international trade in Leather Sector with reference to Pakistan we will be looking at the following product HS codes;

Harmonized System Codes		
41	4101, 4102, 4103, 4104, 4105, 4106, 4107, 4112, 4113, 4114, 4115	
	6403	640420
	4201, 4202, 4203, 4205	420310, 420321, 420329, 420330, 420340

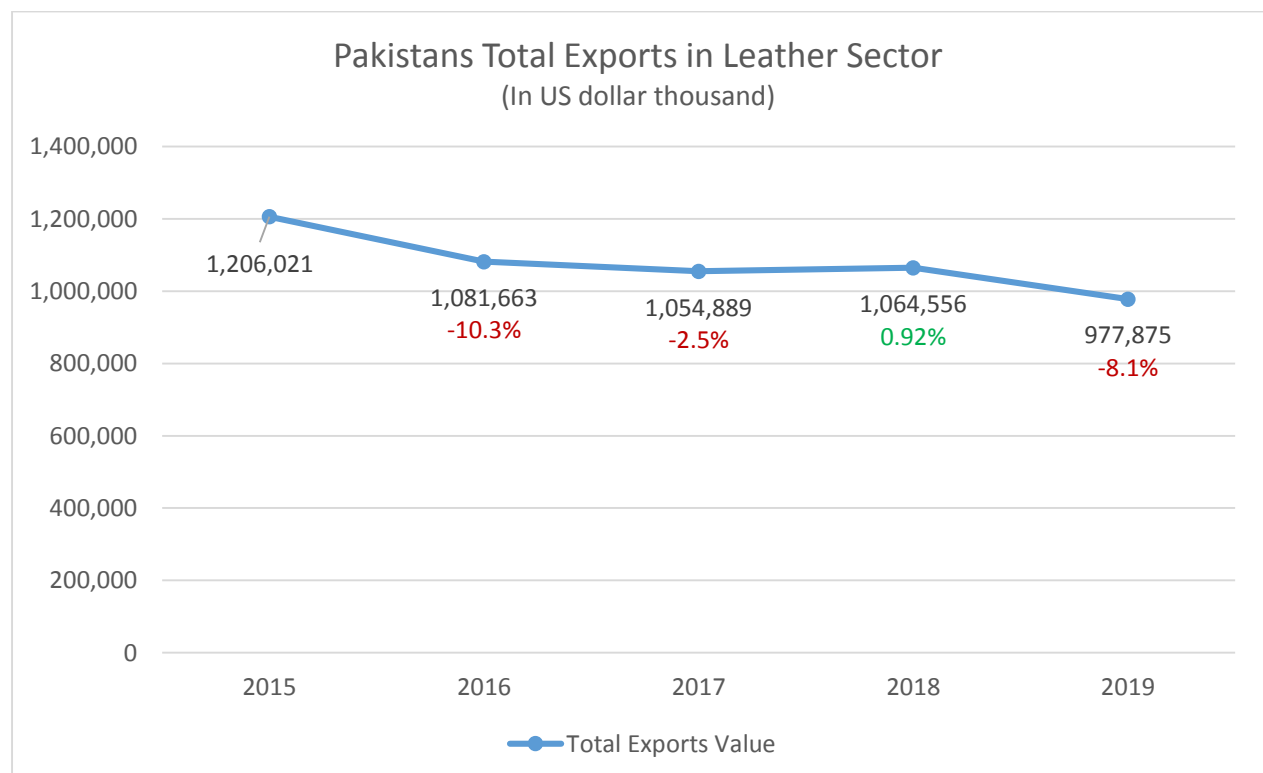
4. Pakistan's Trade in Leather Sector

4.1. Pakistan's Exports

The total US dollar value of Pakistan's exports in the leather sector in various categories from 2015 to 2019 is shown in the table below

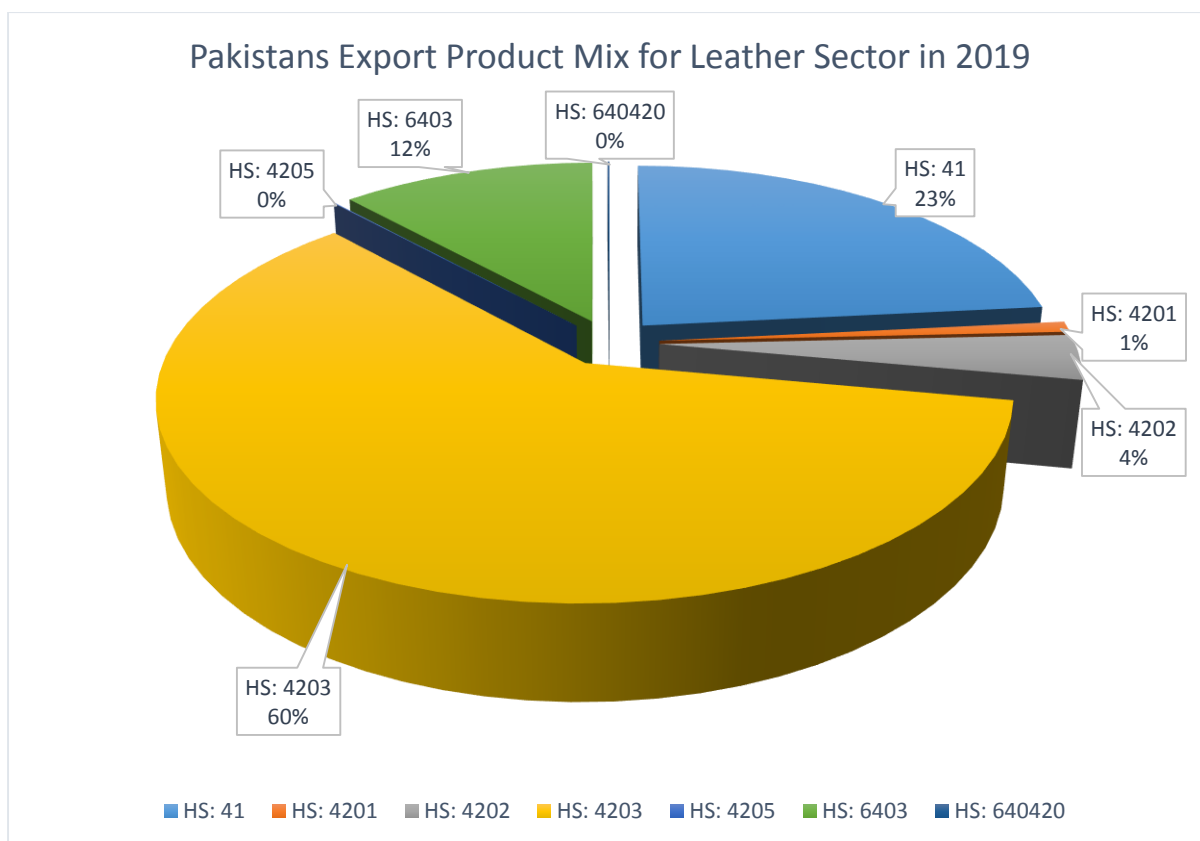
Pakistan's Exports in Leather Sector				US Dollar thousand	
Product Categories	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019
HS: 41 (All sub-categories)	425,085	349,003	335,863	298,629	228,614
HS: 4201	7,736	9,445	8,695	9,308	8,400
HS: 4202	34,206	32,243	35,503	37,204	35,801
HS: 4203	640,904	599,815	588,152	616,861	589,412
HS: 4205	4,772	3,424	576	1,170	667
HS: 6403	91,893	86,823	85,061	100,131	114,045
HS: 640420	1,425	910	1,049	1,253	936
Total	1,206,021	1,081,663	1,054,889	1,064,556	977,875

The following illustration shows total value of Pakistan's leather sector exports (in US dollar thousand) as a five year trend from 2015 to 2019. Also indicated is the percentage increase/decrease in sales value as compared to the previous year.



4.1.1. Pakistan's Export Product Mix for Leather Sector

The following chart indicates Pakistan's export product mix for leather sector, based on total value of products exported in the year 2019. Also indicated is the percentage of value that each product category contributes to the total value of leather sector exports of Pakistan. It can be seen that the major value contributor in Pakistan's leather sector exports is product category HS: 4203 which represents Leather Apparel. For HS codes reflecting 0%, please note that the values are rounded down and form a negligible portion of the Product Mix.

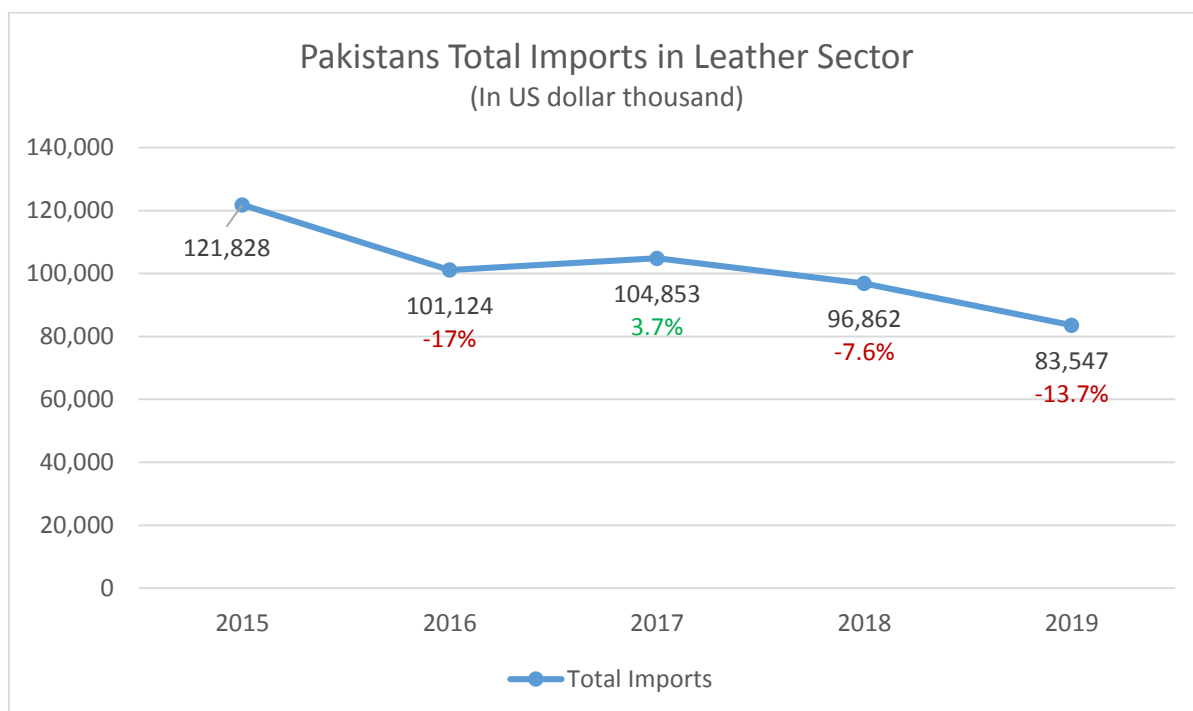


4.2. Pakistan's Imports

The total US dollar value of Pakistan's imports in the leather sector in various categories from 2015 to 2019 is shown in the table below;

Pakistan's Imports in Leather Sector				US Dollar thousand	
Product Categories	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019
HS: 41 (All sub-categories)	73,915	57,236	56,991	56,858	52,045
HS: 4201	6	8	15	24	14
HS: 4202	24,296	24,609	32,646	28,883	25,881
HS: 4203	4,446	4,996	6,162	1,514	1,658
HS: 4205	115	113	156	217	167
HS: 6403	18,951	13,998	8,766	9,274	3,734
HS: 640420	99	164	117	92	48
Total	121,828	101,124	104,853	96,862	83,547

The following illustration shows total value of Pakistan’s leather sector Imports (in US dollar thousand) as a five year trend from 2015 to 2019. Also indicated is the percentage increase/decrease value of purchases as compared to the previous year.



5. Raw Hides, Skins & Leather Global Perspective

In this section we will be looking at global trade of a subsector in the Leather sector, namely raw hides, skins and leather (also referred to as finished leather), and how Pakistan plays into it.

The HS product category **41** covers trade in “raw hides and skins (other than furskins) and leather”. This category is further sub divided into eleven categories as described below;

Harmonized System Code (HS Code)	Description of Goods
4101	Raw hides and skins of bovine "incl. buffalo" or equine animals, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding tanned, parchment-dressed or further prepared)
4102	Raw skins of sheep or lambs, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding those with wool on, fleeces of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)
4103	Other raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding those of bovine animals, equine animals, sheep and lambs, those with wool on and those of goats or kids from Yemen, Mongolia or Tibet and tanned, parchment-dressed or further prepared)

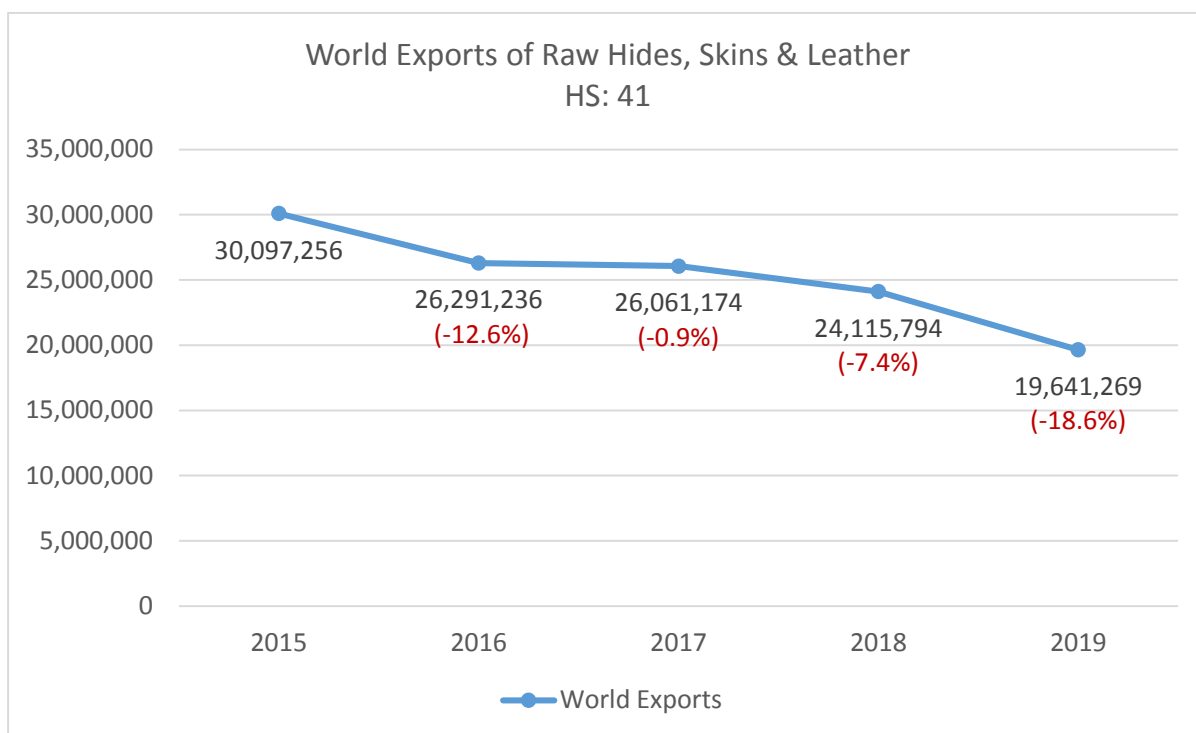
4104	Tanned or crust hides and skins of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding further prepared)
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split (excluding further prepared)
4106	Tanned or crust hides and skins of goats or kids, pigs, reptiles and other animals, without wool on, and leather of hairless animals, whether or not split (excluding further prepared and leather of bovine and equine animals, sheep and lambs)
4107	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)
4112⁰⁰	Leather further prepared after tanning or crusting incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)"
4113	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, pigs, reptiles and other animals, without wool or hair on, and leather of hairless animals, whether or not split (excluding leather of bovine and equine animals, sheep and lambs, and chamois leather, patent leather and patent laminated leather, and metallised leather)
4114	Chamois leather, incl. combination chamois leather (excluding glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning); patent leather and patent laminated leather; metallised leather (excluding lacquered or metallised reconstituted leather)
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour

5.1. World Exports

The total world exports for raw hides, skins and leather which fall under HS: 41 stood at USD 19,641,269 thousand (USD 19,641 Million) in the year 2019. There has been a downward trend in world exports of these items as can be seen from the table below:

Raw Hides, Skins & Leather (HS: 41)		US Dollar thousand			
	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019
World Exports	30,097,256	26,291,236	26,061,174	24,115,794	19,641,269
Growth % (from previous year)		-12.6%	-0.9%	-7.4%	-18.6%

Based on data from the table above, the following illustration demonstrates the data on world exports under HS: 41, along with percentage increase from previous years



5.1.1. Product Subcategory wise Exports

World exports for each of the subcategories of product code HS: 41, between 2015 and 2019 are shown below. A general downwards trend in the value of exports can also be observed in the various sub-categories

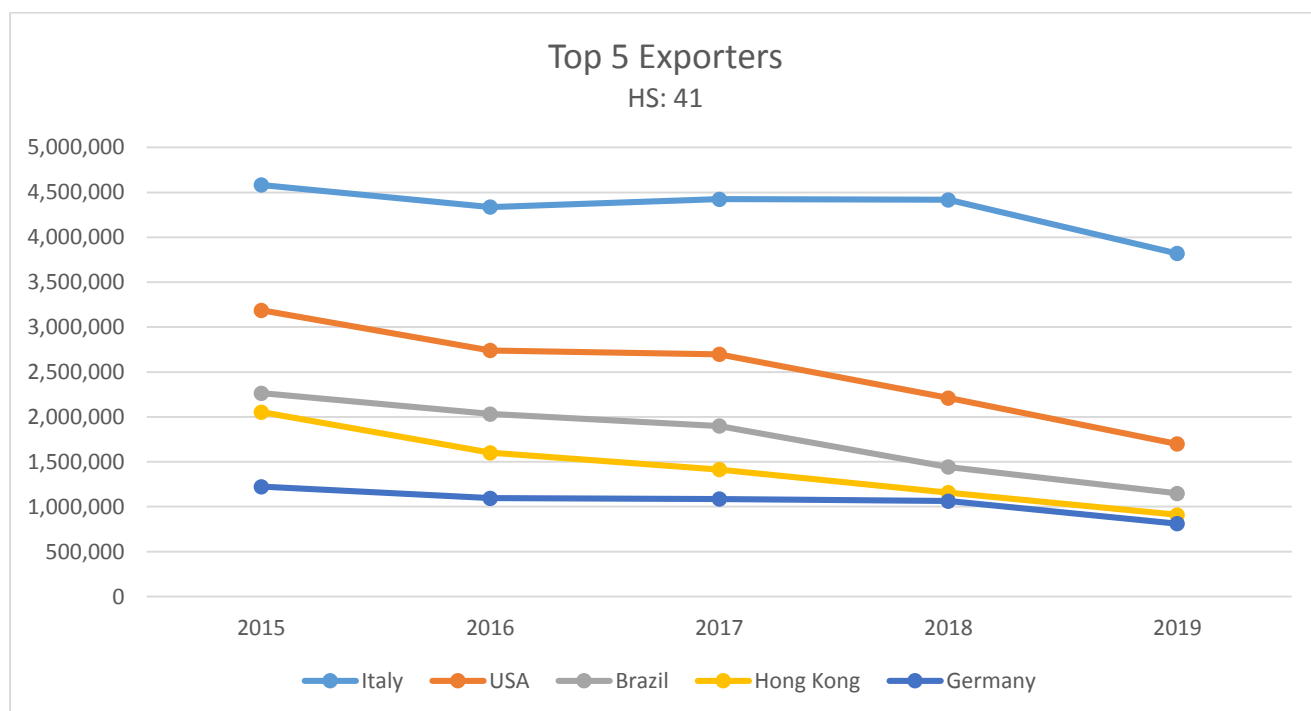
Product Code HS: 41	US Dollar thousand				
Sub-categories (HS Codes)	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019	Percentage Growth 2018-19
4107	12,557,525	11,610,124	11,343,379	11,079,623	9,367,720	-14%
4104	6,072,819	5,000,359	5,129,750	4,520,959	3,439,444	-25%
4101	5,461,951	4,519,523	4,602,802	3,826,970	2,639,651	-31%
4113	1,648,610	1,391,764	1,388,776	1,310,146	1,112,518	-16%
4112	869,973	713,242	674,915	652,135	576,182	-11%
4114	739,436	693,033	649,632	598,133	517,510	-14%
4102	846,403	698,253	721,540	661,792	507,380	-24%
4103	529,021	565,387	515,986	513,390	458,498	-12%
4106	406,389	410,860	380,048	357,218	280,304	-19%
4115	396,812	290,040	242,573	223,144	251,550	-2%
4105	384,636	298,134	324,352	296,163	251,143	-12%

5.1.2. Top Exporters

The table below shows dollar value of exports from top five exporters of raw hides, skins, and leather (HS: 41) from 2015 to 2019. Data from Pakistan is also shown as a contrast. It can be seen that Italy has been the leading exporter in this category, followed by the United States, Brazil, Hong Kong and Germany.

HS: 41	US Dollar thousand				
Top Exporters	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019
Italy	4,583,841	4,336,964	4,425,775	4,417,193	3,819,764
United States of America	3,187,868	2,741,014	2,698,190	2,210,850	1,700,310
Brazil	2,265,342	2,032,541	1,899,502	1,442,967	1,149,592
Hong Kong, China	2,053,841	1,602,046	1,413,770	1,157,434	909,058
Germany	1,224,282	1,095,867	1,085,458	1,063,599	812,247
Pakistan	425,085	349,003	335,863	298,629	228,614

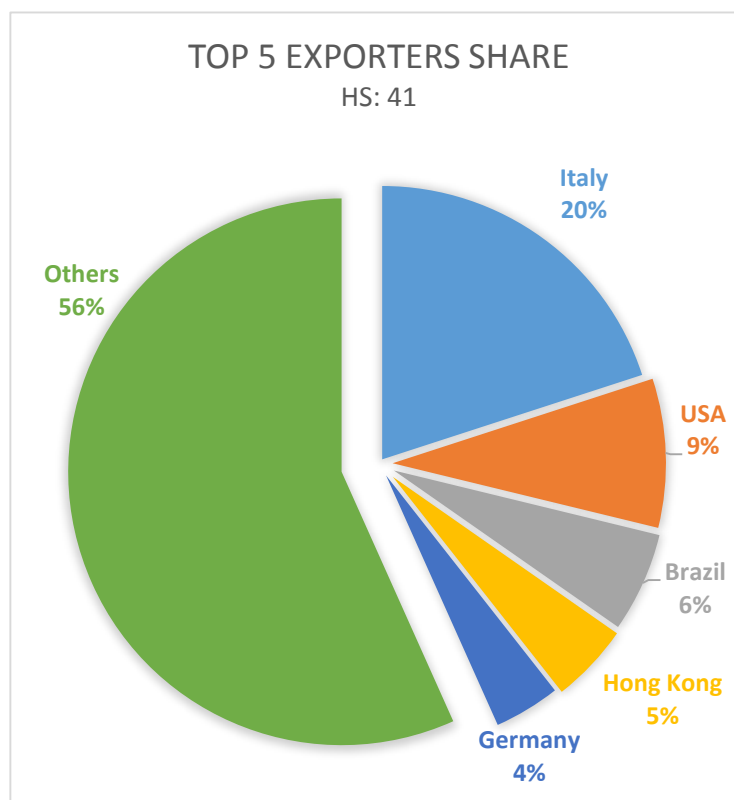
The following illustration demonstrates dollar export value of the top five raw hides, skins and leather exporting countries from 2015 to 2019.



5.1.3. Major Exporter Market Share

The table below show shares of top “raw hides, skins, and leather” exporting countries along with Pakistan under the category HS: 41, with reference to total world exports. And the accompanying pie chart illustrates the share of top five exporters in this category;

Exporters (HS:41)	Exported value in 2019 (USD thousand)	Share in World Exports %
Italy	3,884,287	20%
USA	1,700,310	8.8%
Brazil	1,149,592	5.9%
Hong Kong	909,058	4.7%
Germany	812,247	3.9%
Pakistan	228,614	1.2%
Others		55.5%



5.2. World Imports

The total world imports for raw hides, skins and leather which fall under HS: 41 stood at USD 20,187,868 thousand (USD 20,187 Million) in the year 2019. The downward trend observed in world exports (above) of products under HS: 41 category can also be observed in world Imports as shown below:

Raw Hides, Skins & Leather (HS: 41)				US Dollar thousand	
	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019
World Imports	30,923,991	26,887,198	26,690,724	25,000,475	20,187,868
Growth % (from previous year)		-13%	-0.7%	-6.3%	-19%

5.2.1. Product Sub-category wise Imports

World Imports for each of the subcategories of product code HS: 41, between 2015 and 2019 are shown in the following table. A general downwards trend in the value of Imports can be observed in the various sub-categories. Also indicated is the percentage growth in trade value for each subcategory from 2018 to 2019.

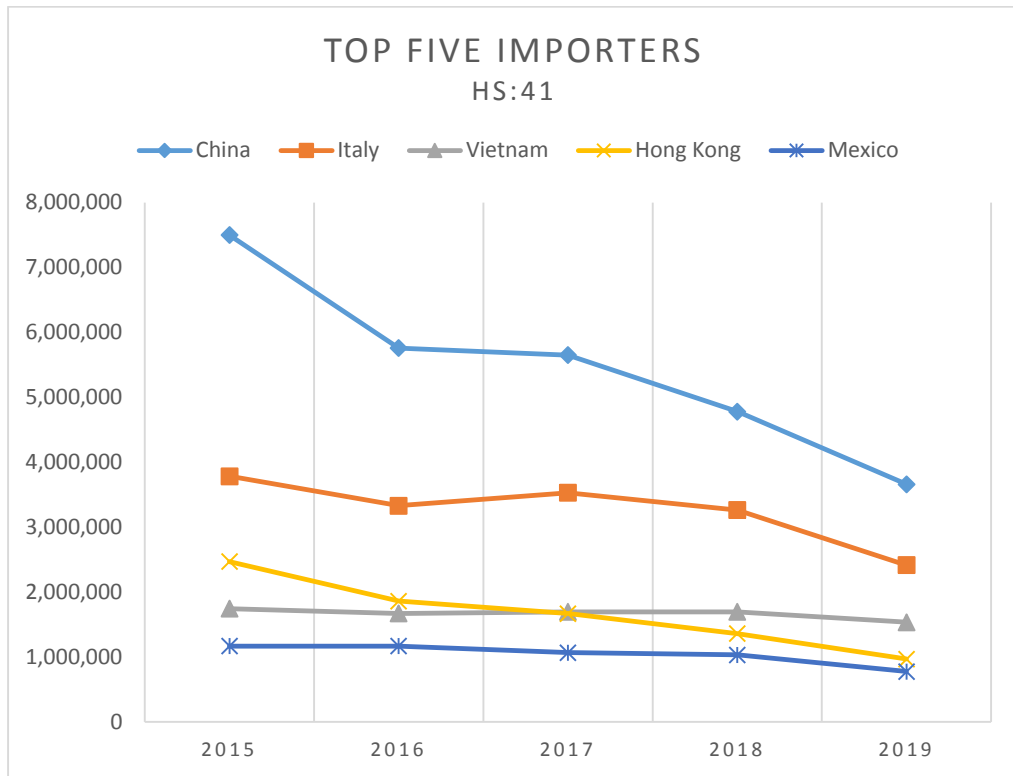
Product Code HS: 41		US Dollar thousand				
Sub-categories (HS Codes)	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019	Percentage Growth 2018-19
4107	12,312,037	11,104,461	10,886,544	10,774,704	9,218,977	-14%
4104	6,606,408	5,494,635	5,515,999	5,034,472	3,889,065	-22%
4101	5,937,107	4,733,436	4,816,183	4,156,423	2,776,222	-33
4113	1,482,107	1,427,840	1,308,115	1,236,314	1,011,538	-17
4112	796,344	651,103	640,605	573,629	541,067	-9
4103	647,630	647,205	608,617	588,136	455,921	-14
4102	739,187	609,400	639,865	606,341	452,917	-25
4114	645,524	653,985	658,581	537,230	439,222	-25
4115	386,072	374,766	382,474	387,490	381,829	8
4105	504,026	406,437	395,441	449,067	361,173	-14
4106	558,948	510,615	522,190	502,566	354,825	-27

5.2.2. Top Importers

The table below shows the dollar value of Imports from top five Importers of raw hides, skins, and leather (HS: 41) between 2015 and 2019. China has been the leading importer in this category, followed by Italy, Vietnam, Hong Kong and Mexico. Also indicated is percentage growth/decline in value of products imported in 2019, compared to the previous year;

HS: 41	US Dollar thousand					
Importers	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019	Percentage growth 2018-19
China	7,498,442	5,757,865	5,649,445	4,778,305	3,658,136	-23.4%
Italy	3,781,347	3,329,008	3,527,986	3,261,964	2,413,613	-26%
Vietnam	1,741,976	1,667,965	1,693,948	1,693,515	1,533,066	-1%
Hong Kong	2,466,909	1,858,660	1,666,783	1,359,159	967,016	-29%
Mexico	1,164,995	1,165,427	1,063,223	1,028,863	772,325	-25%

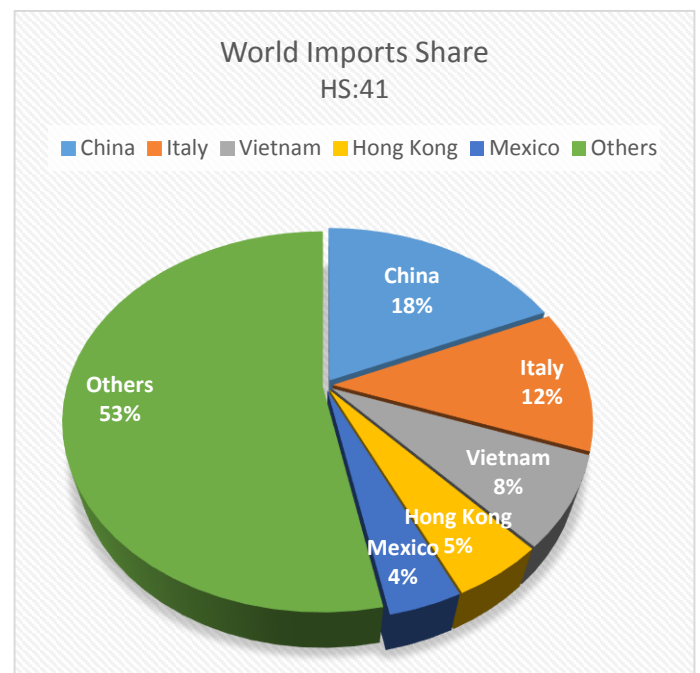
The following illustration demonstrates dollar value spent by top five importers of raw hides, skins, and leather (HS: 41) from 2015 up to 2019. A downward trend is evident.



5.2.3. Major Importer Market Share

Based on data for the year 2019 China's share in world imports of raw hides, skins, and leather (HS:41) is 18.2%, while Italy, Vietnam, Hong Kong and Mexico account for 12%, 7.6%, 4.8% and 3.8% respectively. The table below, and the accompanying pie chart show shares of top raw hides, skins, and leather importers against world imports

Importers (HS:41)	Imported value in 2019 (USD thousand)	Share in World Imports %
China	3,658,136	18.2%
Italy	2,413,613	12%
Vietnam	1,533,066	7.6%
Hong Kong	967,016	4.8%
Mexico	772,325	3.8%
Others		52.6%



6. Pakistan's Trade of Raw Hides, Skins and Leather (HS: 41)

6.1. Pakistan's Exports

The table below shows Pakistan's total exports for HS: 41 along with percentage growth from previous years.

Pakistan's Exports of Product code HS: 41 (from 2015 to 2019)					
Year	2015	2016	2017	2018	2019
Export Value(in \$ thousand)	425,085	349,003	335,863	298,629	228,614
% Growth (from previous year)		-17.9%	-3.8%	-11.1%	-23%

Pakistan's share in global exports of raw hides, skins and leather (HS: 41) is around 1.2% as of 2019, as shown in table below. Considering that there is abundance of good quality leather available in Pakistan, this figure is quite low.

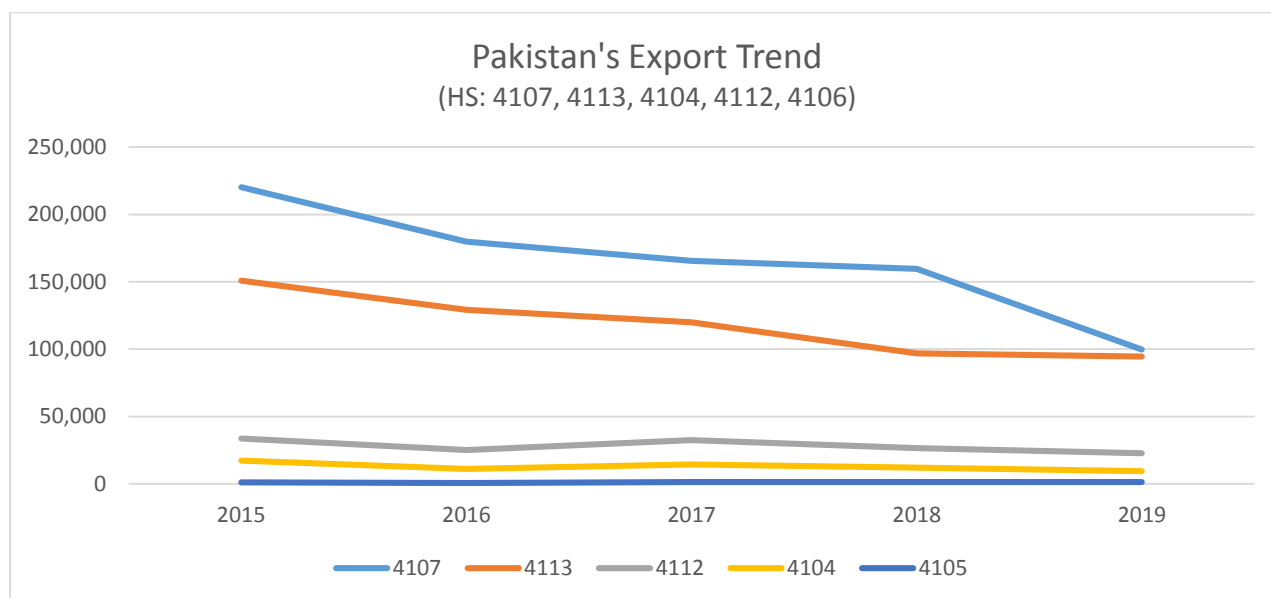
Pakistan's Share in World Exports of HS: 41			
Product HS Code	World Exports in 2019	Pakistan's Exports in 2019	Pakistan's % Share in World Exports
HS: 41	19,641,269	228,614	1.2%

6.1.1. Pakistan's Subcategory wise Exports

Pakistan's exports in all subcategories for product code HS: 41, from 2015 to 2019 are shown below. Also indicated is the percentage growth in trade value for each subcategory (2018-19) as well as Pakistan's share in world exports of each product subcategory.

Pakistan's Exports in Product Code HS: 41						In US Dollar thousand	
Sub-categories (HS Codes)	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019	% Growth 2018-19	Share in World Exports 2019
4107	220,378	179,834	165,663	159,559	99,693	-38%	1.1%
4113	150,840	129,301	119,847	96,756	94,379	-2%	8.5%
4112	33,704	25,092	32,312	26,537	22,681	-15%	3.9%
4104	17,186	11,021	14,232	11,987	9,377	-22%	0.3%
4105	971	520	1,143	1,338	1,239	-7%	0.5%
4115	322	506	364	659	708	8%	0.3%
4106	1,252	2,161	2,132	1,664	501	-70%	0.2%
4101	429	543	150	130	37	-71%	0%
4103	1	24	18	0	0	N.A	N.A
4114	2	1	2	0	0	N.A	N.A
4102	0	0	0	0	0	N.A	N.A

The illustration below shows Pakistan's export trend from 2015 to 2019 for the top five sub-categories (values wise) under raw hides, skins and leather category (HS: 41).



6.1.2. Top Trading Partners for Pakistan

Following are major importing countries of raw hides, skins, and leather (HS: 41) from Pakistan from 2015 to 2019.

HS: 41 Top Importers from Pakistan in 2019 in US Dollar thousand					
Country	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019
Italy	57,662	53,091	51,736	47,203	38,334
China	42,133	37,120	37,097	35,299	27,165
Vietnam	27,845	23,173	25,348	27,489	25,963
Hong Kong	87,500	53,775	39,190	32,526	24,675
Bangladesh	14,031	20,891	22,846	19,372	17,003
Republic of Korea	26,924	21,632	16,420	13,369	10,853
Spain	15,530	15,391	18,844	13,803	9,806

Top exporters to Pakistan of product code HS: 41 from 2015 to 2019 are shown below;

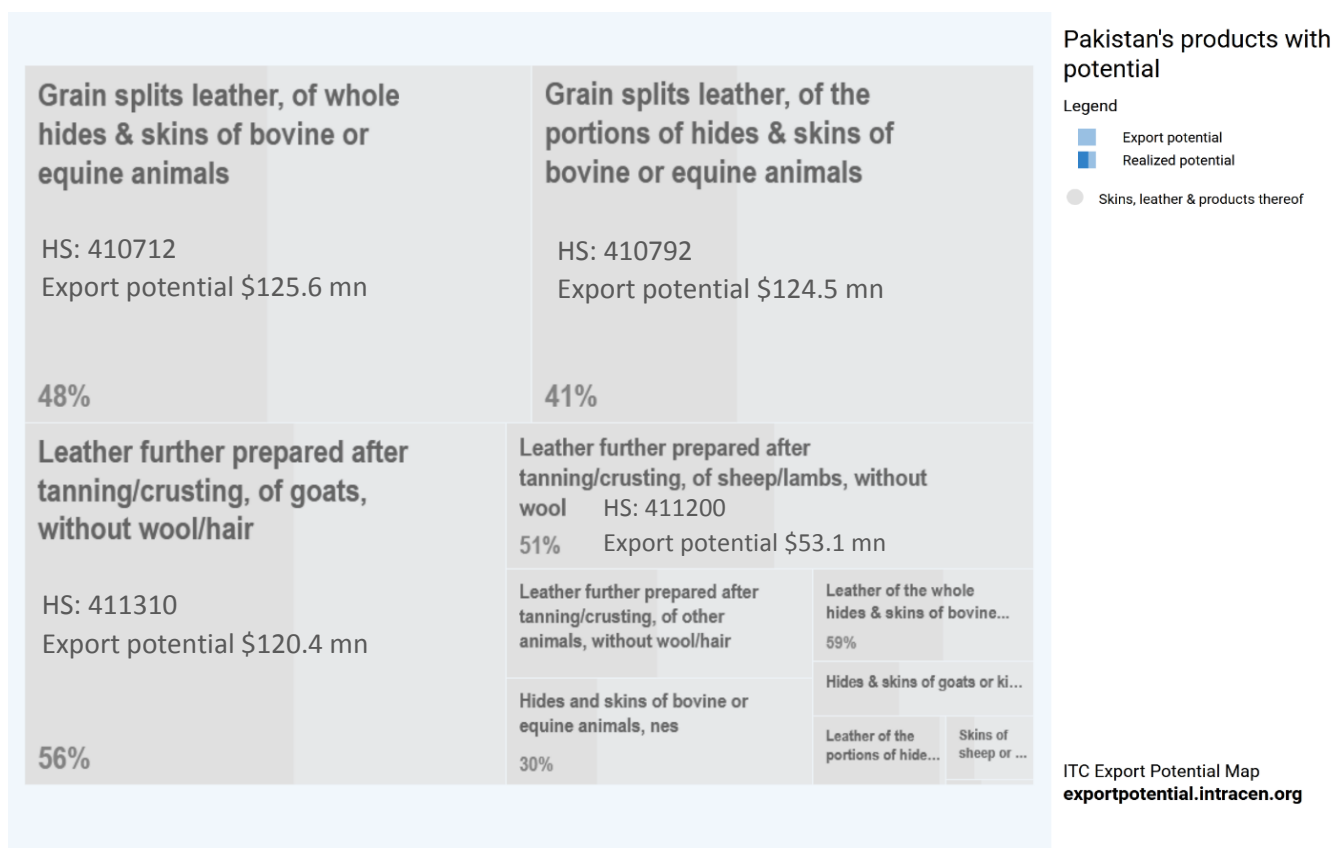
HS: 41 Top Exporters to Pakistan in US Dollar thousand					
Country	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019
Saudi Arabia	8,531	7,131	6,342	5,708	8,704
Iran	9,501	13,431	8,061	7,023	6,459
United Arab Emirates	10,445	2,417	7,658	8,292	6,058
Afghanistan	3,494	4,343	4,515	4,421	4,986
Kenya	1,748	1,801	1,632	2,023	2,403
Republic of Korea	830	207	1,653	981	2,356
Somalia	4,587	2,323	2,520	3,007	2,347

7. Pakistan's Untapped Export Potential for HS: 41

Based on the ITC Export Potential Map tool, the following subcategories/products falling under the parent category HS: 41 have untapped export potential, as shown in table below

Pakistan's Untapped Export Potential for HS: 41			
Product Code	Export Potential	Actual Exports	Untapped Potential
410712	\$125.6 mn	\$92.7 mn	\$65.3 mn
410792	\$ 124.5 mn	\$62.6 mn	\$73.5 mn
410719	\$14.2 mn	\$12.6 mn	\$5.8 mn
401799	\$6.4 mn	\$20.1 mn	\$290 k
411310	\$120.4 mn	\$87.1 mn	\$53 mn
411390	23.4 mn	\$19.8 mn	\$11.8 mn
411200	\$53.1 mn	\$30.3 mn	\$26.1 mn
410449	\$22.7 mn	\$11.4 mn	\$16 mn
410411	\$330.8 k	\$475.9 k	\$197.3 k
410622	\$8.3 mn	\$7 mn	\$5 mn
410530	\$3.9 mn	\$2.1 mn	\$2.6 mn

The above data is graphically represented in the figure below



It should be noted that the data in ITC's "Export Potential Map" is quite different from data in the "Trade Maps" tool from which the rest of the figures in this document have been obtained. For example the "Actual Exports" section represents an average of the last five years of exports in that category to only those countries where Pakistan has export potential.

It is therefore requested that the figures above are looked at independently from the Import/export data provided in the rest of the document. For further details on the data listed above please copy paste the following link in your browser

<https://exportpotential.intracen.org/en/products/gapchart?fromMarker=i&exporter=586&toMarker=w&market=w&whatMarker=k>

8. Annexures

8.1. Annexure-1: Leather Sector Associations

Following are some active associations representing the leather sector in Pakistan

Pakistan Tanners Association

Central Office

46-C, 21st Commercial Street, Phase II, Extension. Defence Housing Authority
Karachi-75500, Pakistan.

Phones: 0213-5880180-84, 5899819

Fax: 92-21-5880093

E-mail: info@pakistantanners.org

Southern Zone Office

Plot # ST-7, Sector 7-A, Korangi Industrial Area, Karachi-74900, Pakistan

Phones: 0213-50620778

Fax: 92-21-5060323

E-mail: ptasz@pakistantanners.org

Northern Zone Office

1-Basement, Gulberg Heights,

Near Sherpao Bridge, Ghaus-e-Azam Raod, Gulberg II, Lahore-54660, Pakistan

Phones: 0423-5763204, 5876702

Fax: 0423-5758749

E-mail: ptanz@pakistantanners.org

Pakistan Gloves Manufacturers & Exporters Association

PGMEA Building, Kashmir Road, P.O.Box: 1330, Sialkot – Pakistan

Phones: 052-4273870 / 4272959

Fax: 052-4274860.

Email: pgmea@brain.net.pk / pgmea_skt@yahoo.com

Pakistan Leather Garments Manufacturers & Exporters Association

PLGMEA Central & Southern Zone

C/o National Institute of Leather Technology ST#20, Sector 7/A, Korangi Industrial Area –
KARACHI

Phone : (021) 35116821

Email : plgmea.iq57@yahoo.com

Northern Zone

BASF Building, Main Defence Road, Sialkot - Pakistan

Phone: (052) 3254401-3

Fax: (052) 3254400

Email: plgmeaskt@gmail.com

Pakistan Footwear Manufacturers Association

6-F, Rehman Business Center, 32-B III, Gulberg III, Lahore 54660

Phone: 0423-5750051

Email: pfma@pakfootwear.org

8.2. Annexure-2: HS Codes Key for Leather Sector

Harmonized System Code (HS Code)	Description of Goods
41	Raw hides and skins (other than furskins) and leather
4101	Raw hides and skins of bovine "incl. buffalo" or equine animals, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding tanned, parchment-dressed or further prepared)
4102	Raw skins of sheep or lambs, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding those with wool on, fleeces of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)
4103	Other raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excluding those of bovine animals, equine animals, sheep and lambs, those with wool on and those of goats or kids from Yemen, Mongolia or Tibet and tanned, parchment-dressed or further prepared)
4104	Tanned or crust hides and skins of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding further prepared)
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split (excluding further prepared)
4106	Tanned or crust hides and skins of goats or kids, pigs, reptiles and other animals, without wool on, and leather of hairless animals, whether or not split (excluding further prepared and leather of bovine and equine animals, sheep and lambs)
4107	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)
4112	Leather further prepared after tanning or crusting incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excluding chamois leather, patent leather and patent laminated leather, and metallised leather)"
4113	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, pigs, reptiles and other animals, without wool or hair on, and leather of hairless animals, whether or not split (excluding leather of bovine and equine animals, sheep and lambs, and chamois leather, patent leather and patent laminated leather, and metallised leather)
4114	Chamois leather, incl. combination chamois leather (excluding glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning); patent leather and patent laminated leather; metallised leather (excluding lacquered or metallised reconstituted leather)
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather

	or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
4201	Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddlebags, dog coats and the like, of any material (excluding harnesses for children and adults, riding whips and other goods of heading 6602)
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper
4205	Articles of leather or composition leather (excluding saddlery and harness bags; cases and similar containers; apparel and clothing accessories; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials
4203	Articles of apparel and clothing accessories, of leather or composition leather (excluding footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks
420310	Articles of apparel, of leather or composition leather (excluding clothing accessories, footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks
420321	Specially designed gloves for use in sport, of leather or composition leather
420329	Gloves, mittens and mitts, of leather or composition leather (excluding special sports gloves
420330	Belts and bandoliers, of leather or composition leather
420340	Clothing accessories of leather or composition leather (excluding gloves, mittens and mitts, belts, bandoliers, footwear and headgear and parts thereof, and goods of chapter 95 [e.g. shin guards, fencing masks])
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excluding orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear
640420	Footwear with outer soles of leather or composition leather and uppers of textile materials (excluding toy footwear