

# LEATHER GOODS



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## 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.

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## 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 (Moi&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 short 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](http://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](http://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

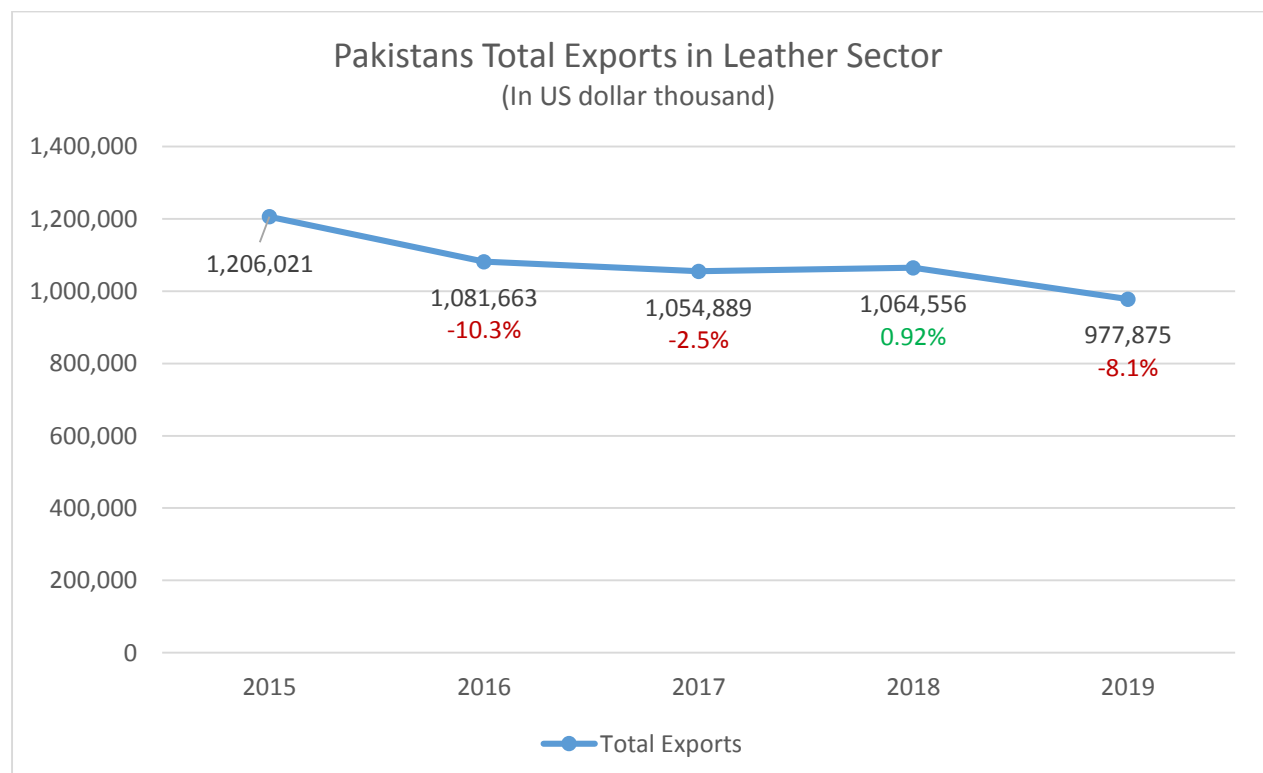
## 4. Pakistan's Trade in Leather Sector

### 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

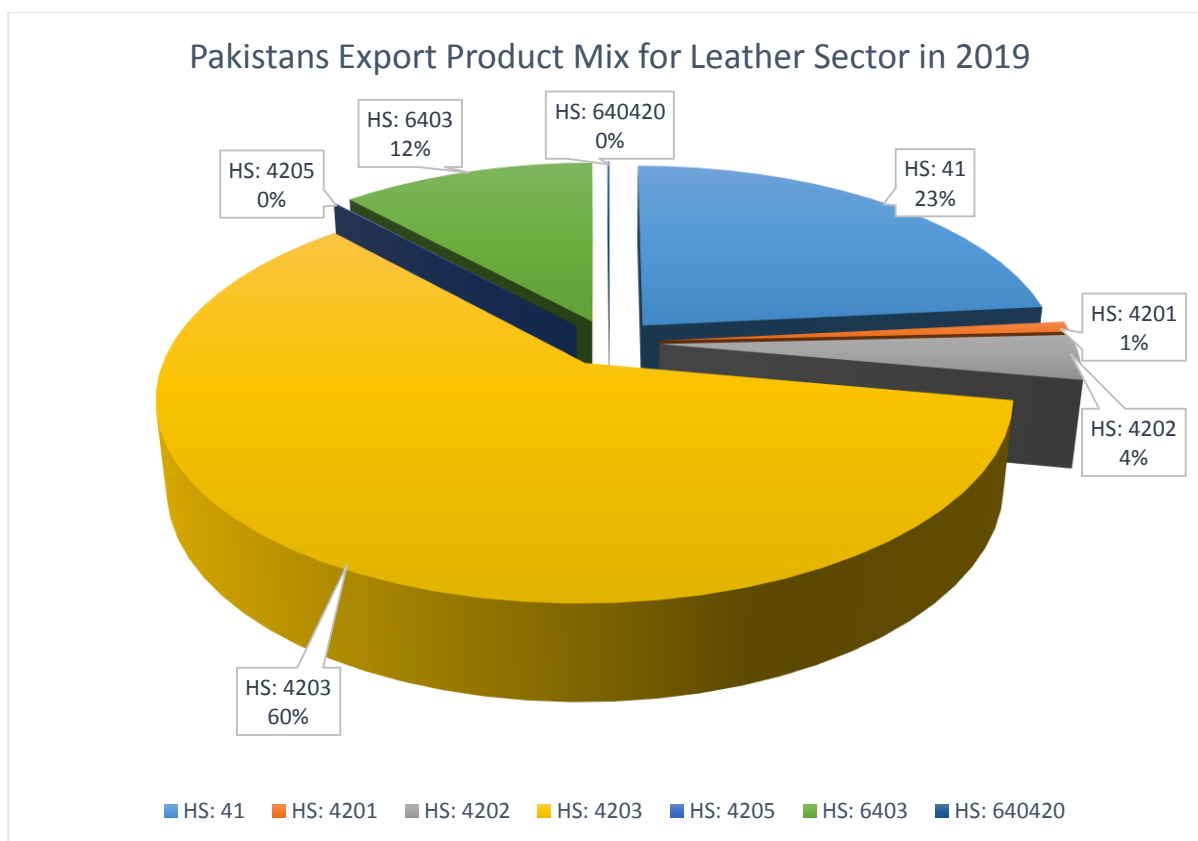
Pakistan's Exports in Leather Sector					US Dollar thousand
Product Categories	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019
HS: 41 (All sub-categories)	425,085	349,003	335,863	298,629	228,614
HS: 4201	7,736	9,445	8,695	9,308	8,400
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
<b>Total</b>	<b>1,206,021</b>	<b>1,081,663</b>	<b>1,054,889</b>	<b>1,064,556</b>	<b>977,875</b>

The following illustration shows the 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.

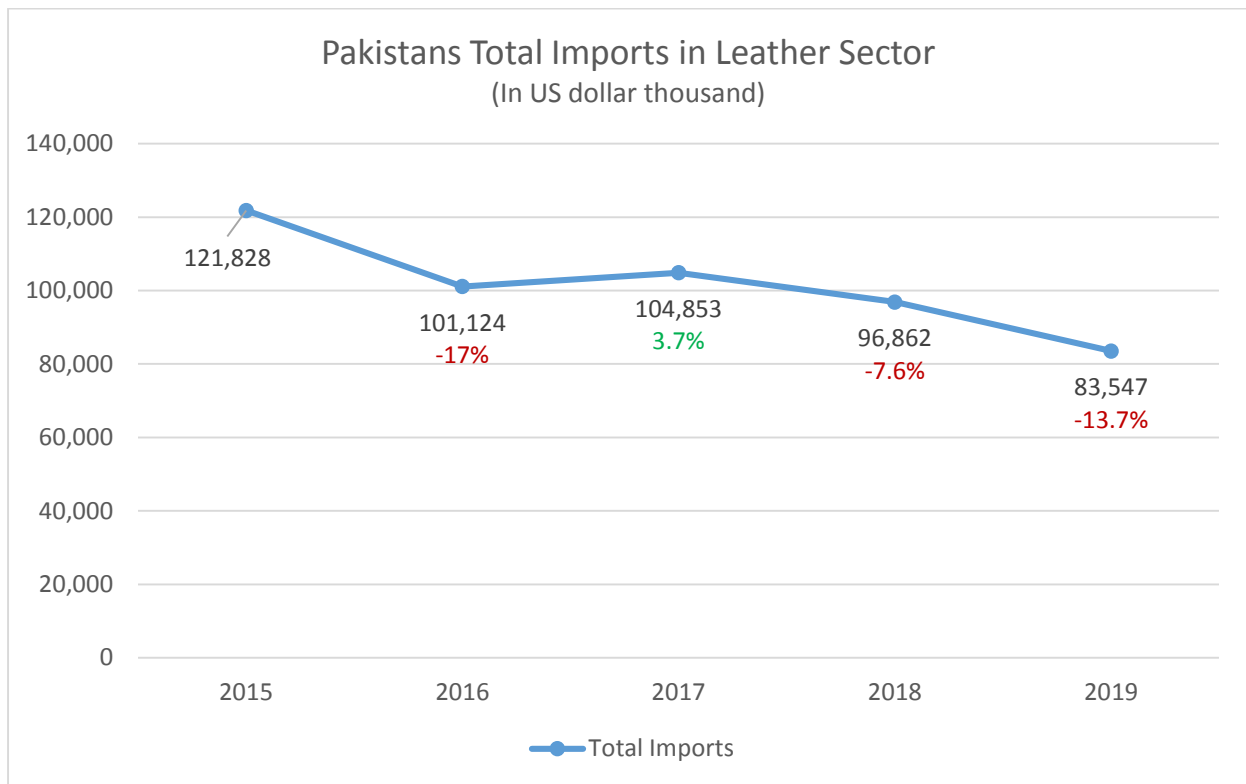


#### 4.2. Pakistan's Imports

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

<b>Pakistan's Imports in Leather Sector</b>				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
<b>Total</b>	<b>121,828</b>	<b>101,124</b>	<b>104,853</b>	<b>96,862</b>	<b>83,547</b>

The following illustration shows the 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. Leather Goods Global Perspective

In this section we will be looking at global trade of a subsector in the Leather sector, namely Leather Goods and how Pakistan plays into it. To study trade in leather goods sector, we will focus on product HS codes 4201, 4202 and 4205, further described below

Harmonized System Code (HS Code)	Description of Goods
<b>4202</b>	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
<b>4201</b>	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)

<b>4205</b>	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)
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### 5.1. World Exports

The total combined world exports for leather goods which fall under product categories HS: 4202, 4201 & 4205 stood at USD 81,587,067 thousand (USD 81,587 Million) in 2019. Total exports in each category along with growth percentage are shown in the table below

Leather Goods (HS: 4202, 4205 & 4201)			US Dollar thousand		
HS Codes	World Exports in 2015	World Exports in 2016	World Exports in 2017	World Exports in 2018	World Exports in 2019
<b>4202</b>	61,539,663	60,457,290	65,143,503	70,303,204	76,692,344
<b>4205</b>	3,316,793	3,541,863	3,416,275	3,497,149	3,128,656
<b>4201</b>	1,406,570	1,451,846	1,598,126	1,742,887	1,766,067
<b>Total</b>	66,263,026	65,450,999	70,157,904	75,543,240	81,587,067
<b>Growth % (from previous year)</b>		-1.2%	7.2%	7.7%	8%

The following graph shows total exported value in leather goods category (HS: 4201, 4202&4205) from 2015 to 2019 along with percentage of growth compared to previous years.



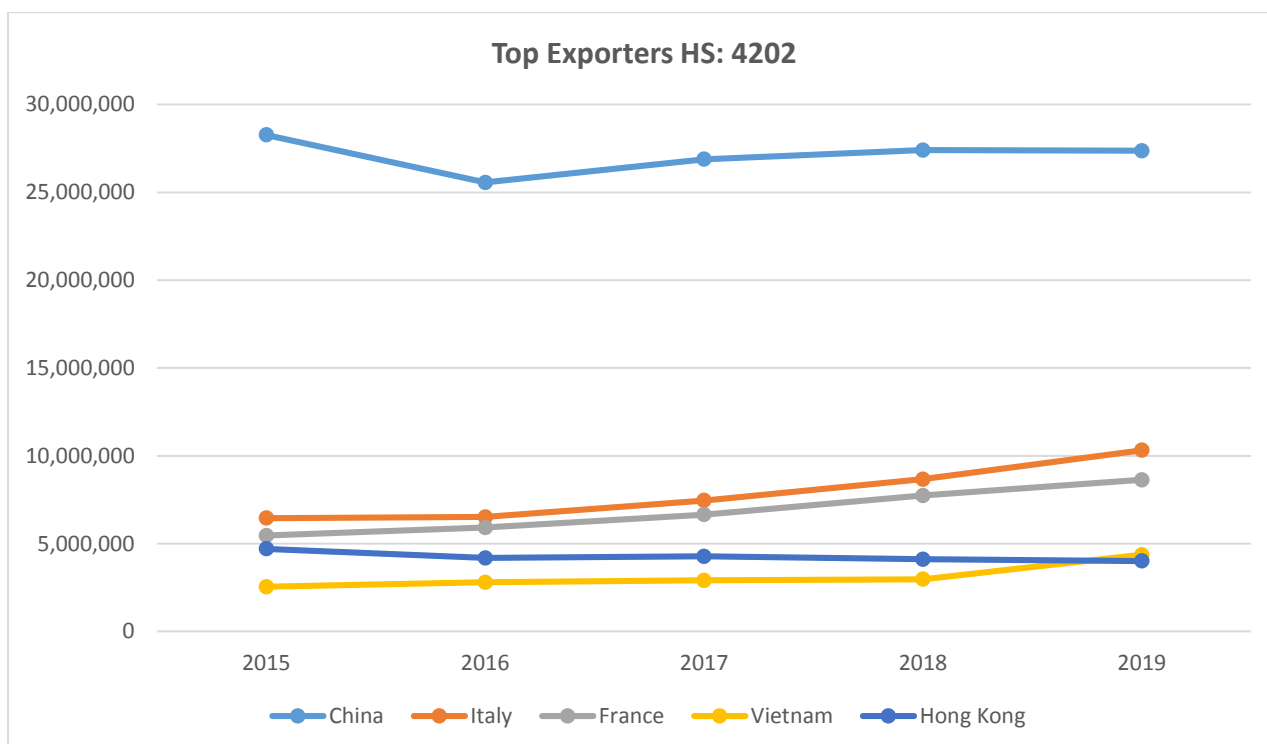


### 5.1.1. Top Exporters of HS: 4202

The table below shows the dollar value of exports from top five exporters of leather goods under the category HS: 4202 between 2015 and 2019. Also shown is the percentage share of the top exporters with respect to total exports in 2019.

Exporting Countries	US Dollar thousand					% Share in World Exports 2019
	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019	
China	28,270,932	25,566,250	26,882,582	27,401,221	27,366,964	36.2%
Italy	6,457,948	6,517,630	7,458,894	8,668,608	10,317,296	13.6%
France	5,462,815	5,913,874	6,655,180	7,736,648	8,629,819	11.4%
Vietnam	2,546,968	2,795,753	2,909,752	2,969,531	4,364,580	5.8%
Hong Kong	4,708,124	4,181,536	4,272,048	4,116,613	4,016,343	5.3%
Pakistan	34,206	32,243	35,503	37,204	35,801	0%

The following illustration demonstrates dollar export value of the top five leather goods exporting countries from 2015 to 2019 under the category HS: 4202.

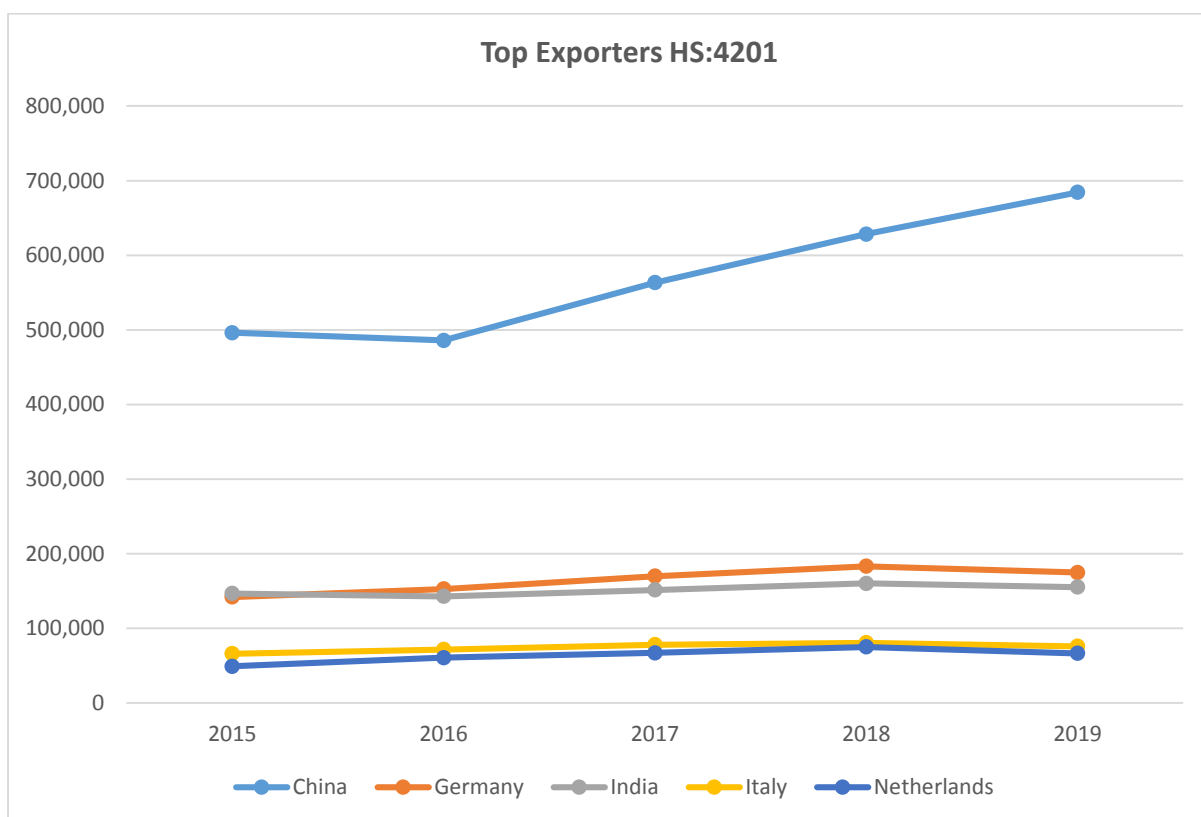


### 5.1.2. Top Exporters of HS: 4201

The table below shows the dollar value of exports from top five exporters of leather goods under the category HS: 4201 between 2015 and 2019. Also shown is the percentage share of the top exporters with respect to total exports in 2019.

Exporting Countries	US Dollar thousand					% Share in World Exports 2019
	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019	
China	496,190	485,738	563,321	628,221	684,329	38.7%
Germany	142,042	152,754	169,817	183,186	174,836	9.9%
India	146,682	142,912	151,470	160,283	155,275	8.8%
Italy	66,131	71,721	78,053	80,568	75,844	4.3%
Netherlands	49,167	60,681	67,048	75,159	66,428	3.8%
Pakistan	7,736	9,445	8,695	9,308	8,400	0.5%

The following illustration demonstrates dollar export value of the top five leather goods exporting countries from 2015 to 2019 under the category HS: 4201.

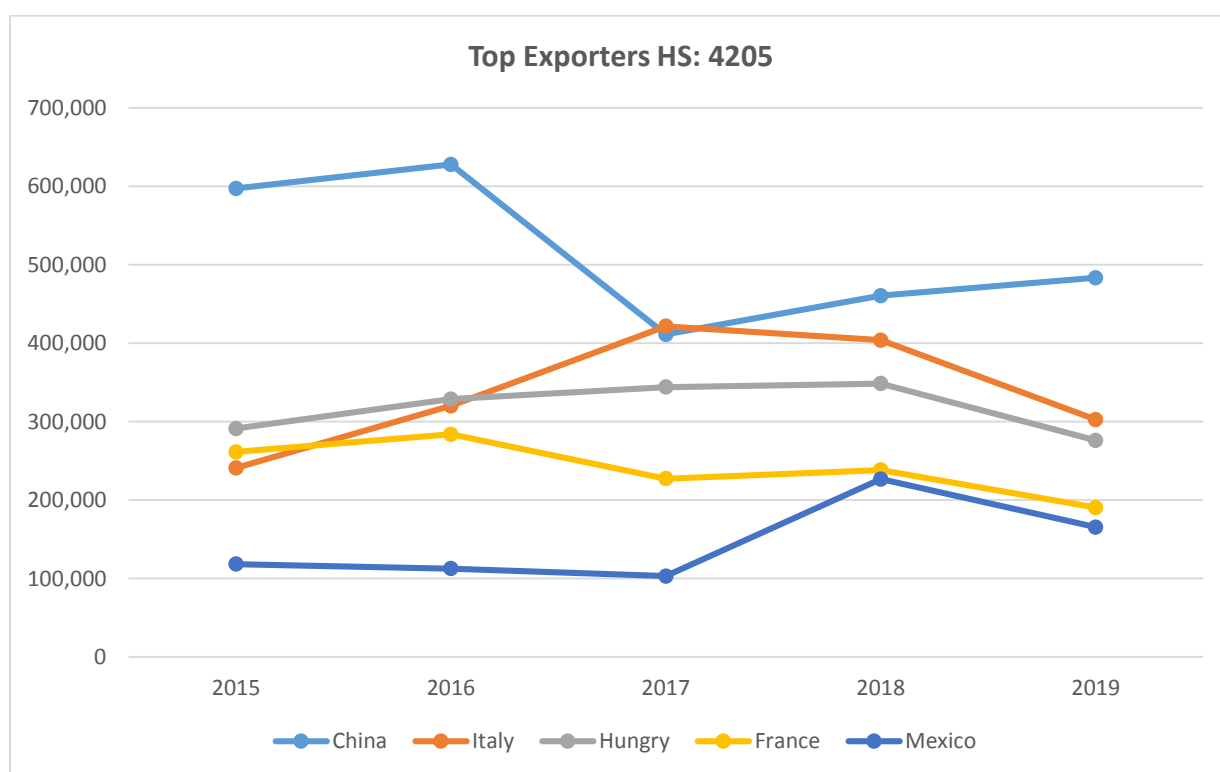


### 5.1.3. Top Exporters of HS: 4205

The table below shows the dollar value of exports from top five exporters of leather goods under the category HS: 4201 between 2015 and 2019. Also shown is the percentage share of the top exporters with respect to total exports in 2019.

Top Exporters HS: 4205						% Share in World Exports 2019
Exporting Countries	Exported value in 2015	Exported value in 2016	Exported value in 2017	Exported value in 2018	Exported value in 2019	
China	597,411	628,057	411,182	460,673	483,434	15.5%
Italy	240,979	320,264	421,690	403,908	302,613	9.7%
Hungry	291,267	328,796	344,058	348,519	276,196	8.8%
France	261,450	283,880	227,346	238,346	190,520	6.1%
Mexico	118,382	112,665	103,110	226,816	165,485	5.3%
Pakistan	4,772	3,424	576	1,170	667	0%

The following illustration demonstrates dollar export value of the top five leather goods exporting countries from 2015 to 2019 under the category HS: 4205.

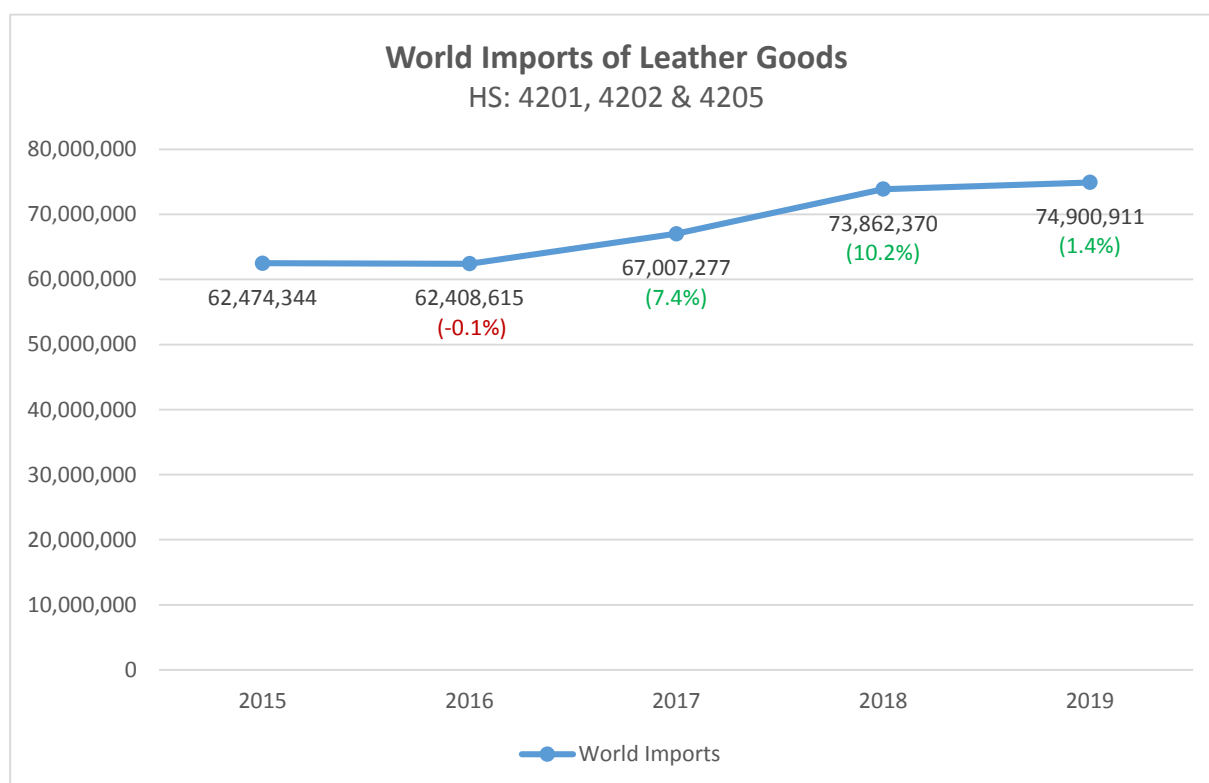


## 5.2. World Imports

The total combined world Imports for leather goods which fall under product categories HS: 4202, 4201 & 4205 stood at USD 81,587,067 thousand (USD 81,587 Million) in 2019. Total exports in each category along with growth percentage are shown in the table below

Leather Goods (HS: 4202, 4205 & 4201)			US Dollar thousand		
HS Codes	World Imports in 2015	World Imports in 2016	World Imports in 2017	World Imports in 2018	World Imports in 2019
<b>4202</b>	58,493,018	58,240,735	62,586,956	69,299,320	70,617,770
<b>4205</b>	2,578,302	2,704,681	2,851,655	2,914,645	2,655,660
<b>4201</b>	1,403,024	1,463,199	1,568,666	1,648,405	1,627,481
<b>Total</b>	62,474,344	62,408,615	67,007,277	73,862,370	74,900,911
<b>Growth % (from previous year)</b>		-0.1%	7.4%	10.2%	1.4%

The following graph shows total exported value in leather goods category (HS: 4201, 4202&4205) from 2015 to 2019 along with percentage of growth compared to previous years.

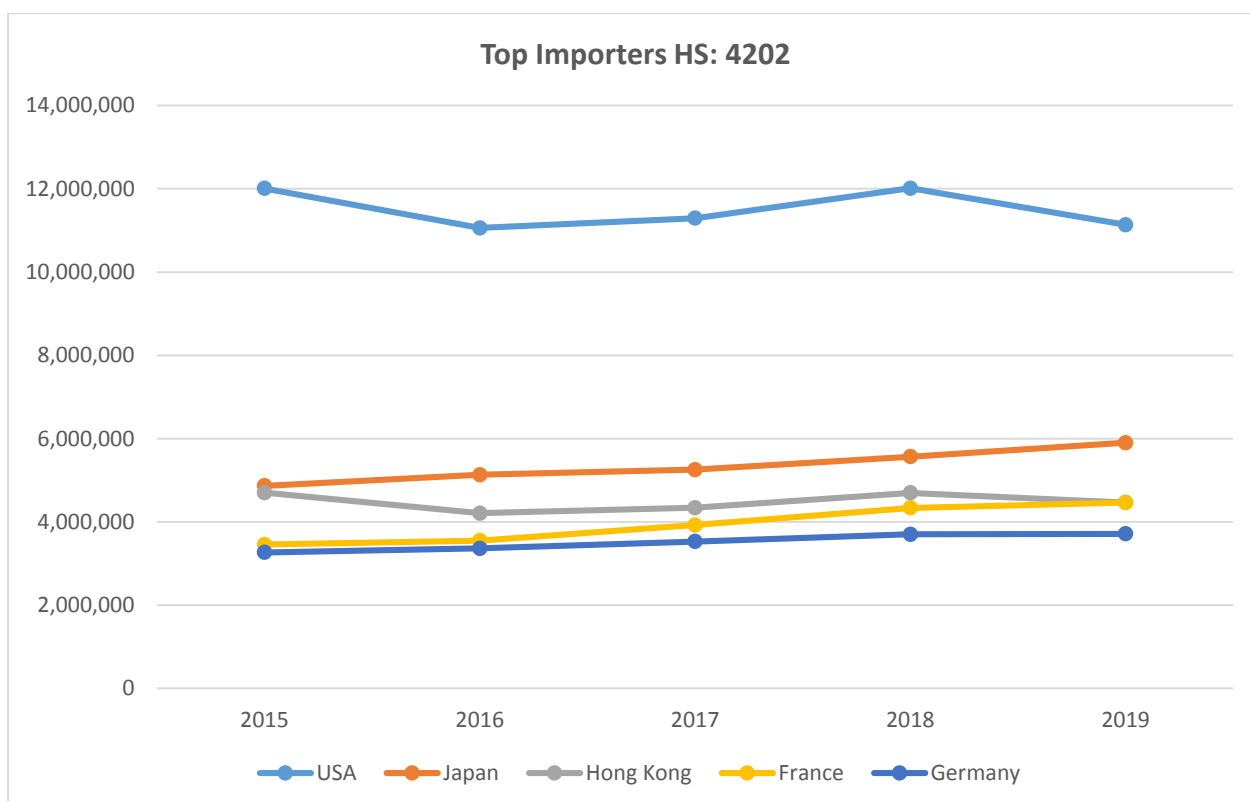


### 5.2.1. Top Importers of HS: 4202

The table below shows the dollar value of exports from top five Importers of leather goods under the category HS: 4202 between 2015 and 2019. Also shown is the percentage share of the top Importers with respect to total Imports in 2019.

Top Importers HS: 4202						US Dollar thousand	% Share in World Imports 2019
Importing Countries	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019		
USA	12,010,725	11,060,242	11,293,038	12,012,243	11,138,208	15.8%	
Japan	4,868,637	5,133,367	5,254,116	5,567,138	5,903,344	8.4%	
Hong Kong	4,701,676	4,209,318	4,342,531	4,698,108	4,466,793	6.3%	
France	3,455,278	3,553,308	3,925,035	4,337,191	4,462,313	6.3%	
Germany	3,267,242	3,363,345	3,530,961	3,704,514	3,712,369	5.3%	
Pakistan	24,296	24,609	32,646	28,883	25,881	0%	

The following illustration demonstrates dollar Import value of top five leather goods importing countries under the category HS: 4202 from year 2015 to 2019.

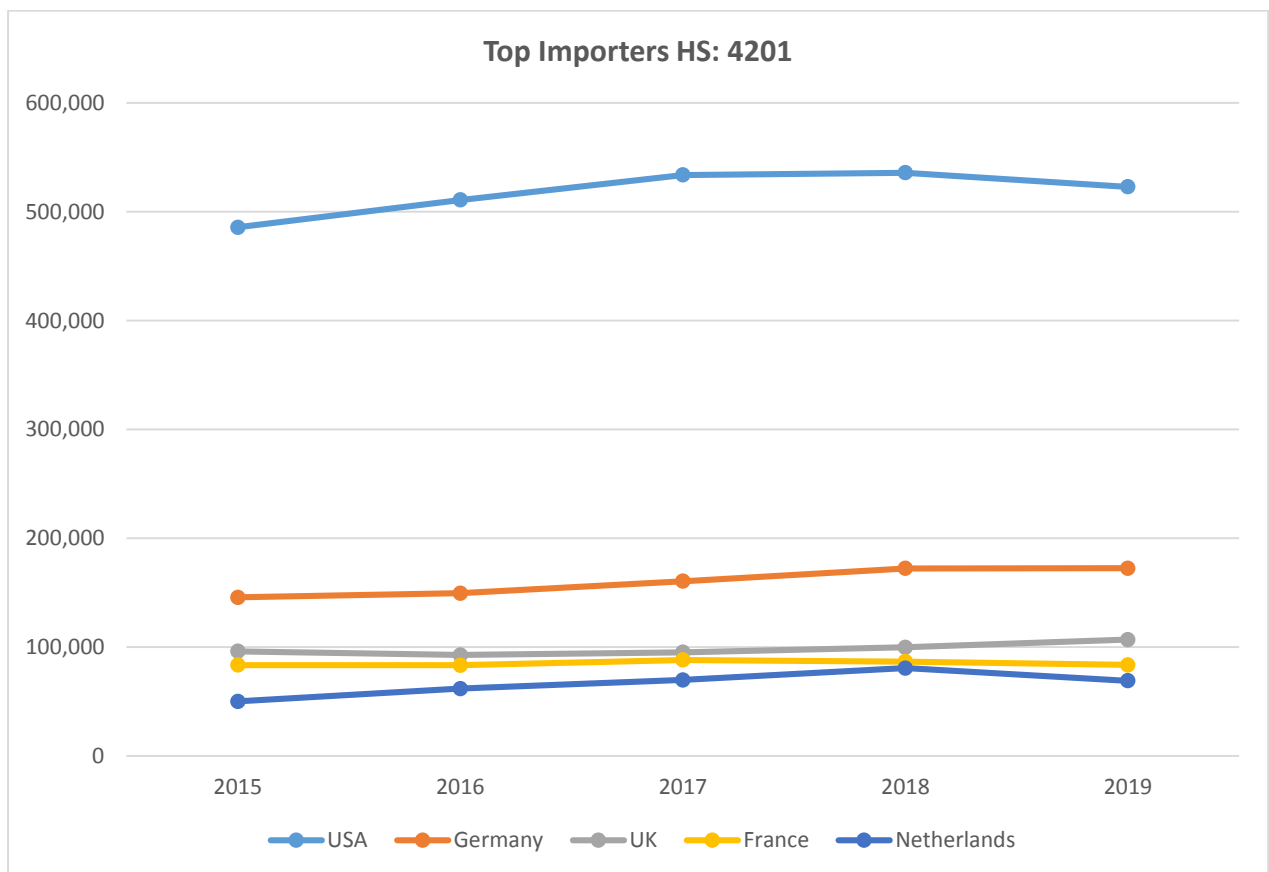


### 5.2.2. Top Importers of HS: 4201

The table below shows the dollar value of Imports from top five exporters of leather goods under the category HS: 4201 between 2015 and 2019. Also shown is the percentage share of the top Importers with respect to total Imports in 2019.

Top Importers HS: 4201						% Share in World Imports 2019
Importing Countries	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019	
USA	485,759	510,951	533,939	535,915	523,032	32.1%
Germany	145,709	149,611	160,600	172,408	172,443	10.6%
UK	96,170	92,815	95,300	99,813	106,926	6.6%
France	83,587	83,336	88,270	86,775	83,728	5.1%
Netherlands	50,078	61,901	69,821	80,694	69,154	4.2%
Pakistan	6	8	15	24	14	0%

The following illustration demonstrates dollar Import value of top five leather goods importing countries under the category HS: 4201 from year 2015 to 2019.

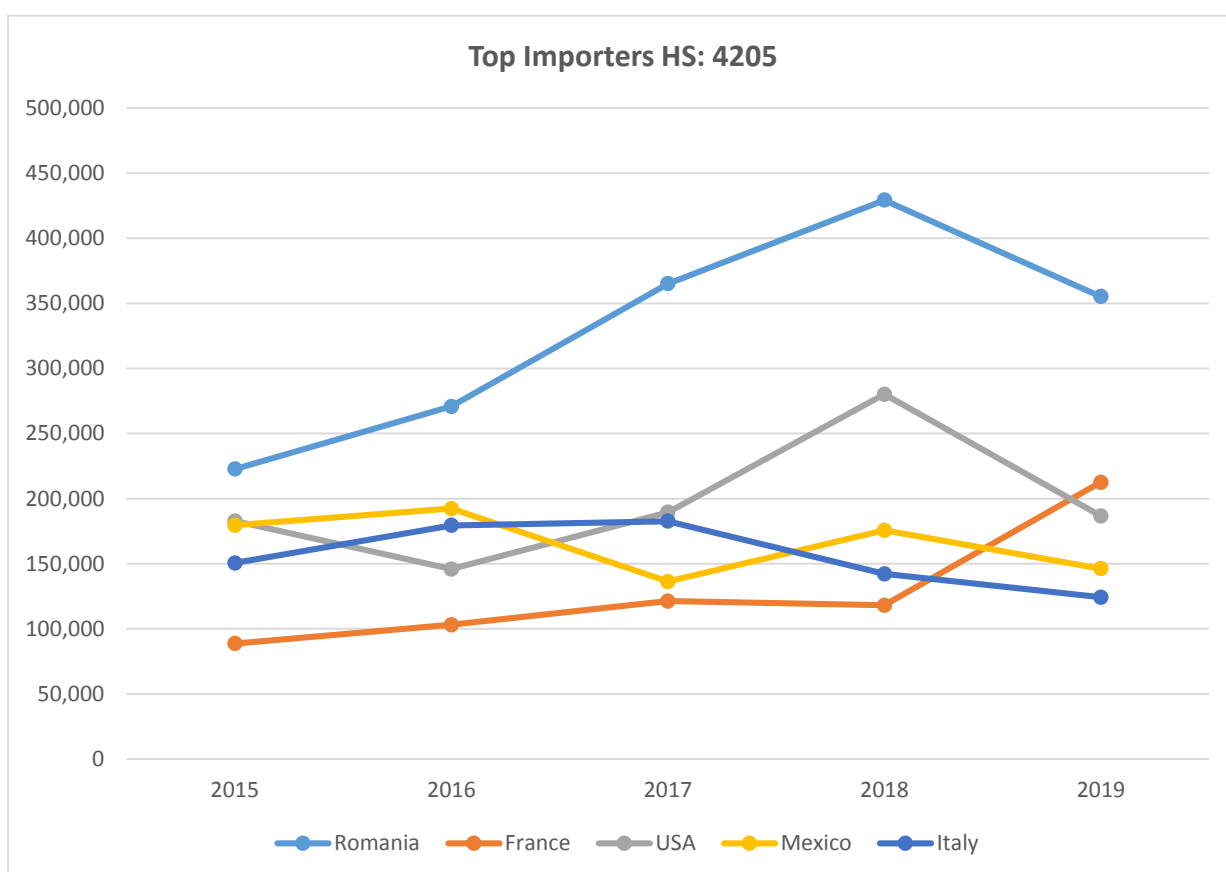


### 5.2.3. Top Importers of HS: 4205

The table below shows the dollar value of Imports from top five Importers of leather goods under the category HS: 4201 between 2015 and 2019. Also shown is the percentage share of the top Importers with respect to total Imports in 2019.

Top Importers HS: 4205						% Share in World Imports 2019
Importing Countries	Imported value in 2015	Imported value in 2016	Imported value in 2017	Imported value in 2018	Imported value in 2019	
Romania	222,708	270,788	365,081	429,228	355,201	13.4%
France	88,730	103,115	121,325	118,064	212,509	8%
USA	182,729	145,891	189,458	280,078	186,668	7%
Mexico	179,529	192,339	136,335	175,656	146,278	5.5%
Italy	150,538	179,428	182,606	142,189	124,253	4.7%
Pakistan	115	113	156	217	167	0%

The following illustration demonstrates dollar Import value of top five leather goods importing countries under the category HS: 4205 from year 2015 to 2019.



## 6. Pakistan's Trade of Leather Goods (HS: 4202, 4201 & 4205)

### 6.1. Pakistan's Exports

The table below shows Pakistan's total exports for leather goods HS: 4202, 4201 & 4205 along with percentage growth from previous years.

Leather Goods (HS: 4202, 4205 & 4201)					US Dollar thousand
HS Codes	Pakistan's Exports in 2015	Pakistan's Exports in 2016	Pakistan's Exports in 2017	Pakistan's Exports in 2018	Pakistan's Exports in 2019
<b>HS: 4202</b>	34,206	32,243	35,503	37,204	35,801
<b>HS: 4205</b>	4,772	3,424	576	1,170	667
<b>HS: 4201</b>	7,736	9,445	8,695	9,308	8,400
<b>Total</b>	46,714	45,112	44,774	47,682	44,868
<b>Growth % (from previous year)</b>		-3.4%	-0.7%	6.5%	-5.9%

The above data is represented graphically in the following illustration;



Pakistan's share in global exports of leather goods HS: 4202, 4201 & 4205 is shown below:

Pakistan's Share in World Exports for Leather Goods			
Product HS Code	World Exports in 2019	Pakistan's Exports in 2019	Pakistan's % Share in World Exports
<b>4202</b>	76,692,344	35,801	0%
<b>4205</b>	3,128,656	667	0.5%
<b>4201</b>	1,766,067	8,400	0%



## 6.2. Top Trading Partners of Leather Goods for Pakistan

Following are major importing countries of leather goods that fall under product categories HS: 4202, 4201 & 4205 from Pakistan between the years 2015 to 2019.

<b>Top Importers from Pakistan in product category HS: 4202</b> in US Dollar thousand					
<b>Countries</b>	<b>Exported value in 2015</b>	<b>Exported value in 2016</b>	<b>Exported value in 2017</b>	<b>Exported value in 2018</b>	<b>Exported value in 2019</b>
Germany	5,277	7,080	7,174	8,679	6,584
USA	5,104	3,560	3,279	3,572	4,142
Italy	1,446	2,458	2,593	3,306	3,307
UK	3,963	3,522	5,845	3,884	3,182
Belgium	203	284	2,044	2,624	3,050
Australia	1,018	1,076	1,538	1,549	2,191
Netherlands	2,778	2,160	2,303	2,373	2,020
<b>Top Importers form Pakistan in product category HS: 4201</b>					
USA	1,546	2,378	1,932	2,186	2,078
Germany	2,107	2,526	2,493	2,033	1,908
UK	799	861	811	986	945
Australia	153	154	197	527	881
Netherlands	635	679	967	937	572
<b>Top Importers from Pakistan product category HS: 4205</b>					
USA	1,101	830	239	418	301
Italy	74	87	6	24	65
Germany	754	404	71	107	56
Netherlands	267	702	5	220	45
Saudi Arabia	167	62	34	17	30

Top exporters to Pakistan of product code HS: 4202 from 2015 to 2019 are shown below;

<b>Top Exporters to Pakistan in product category HS: 4202</b> in US Dollar thousand					
<b>Country</b>	<b>Imported value in 2015</b>	<b>Imported value in 2016</b>	<b>Imported value in 2017</b>	<b>Imported value in 2018</b>	<b>Imported value in 2019</b>
China	22,100	22,738	29,069	26,910	23,376
USA	361	277	577	351	510
UK	240	293	371	203	226
Republic of Korea	230	184	326	200	179
Hong Kong, China	104	66	85	161	165

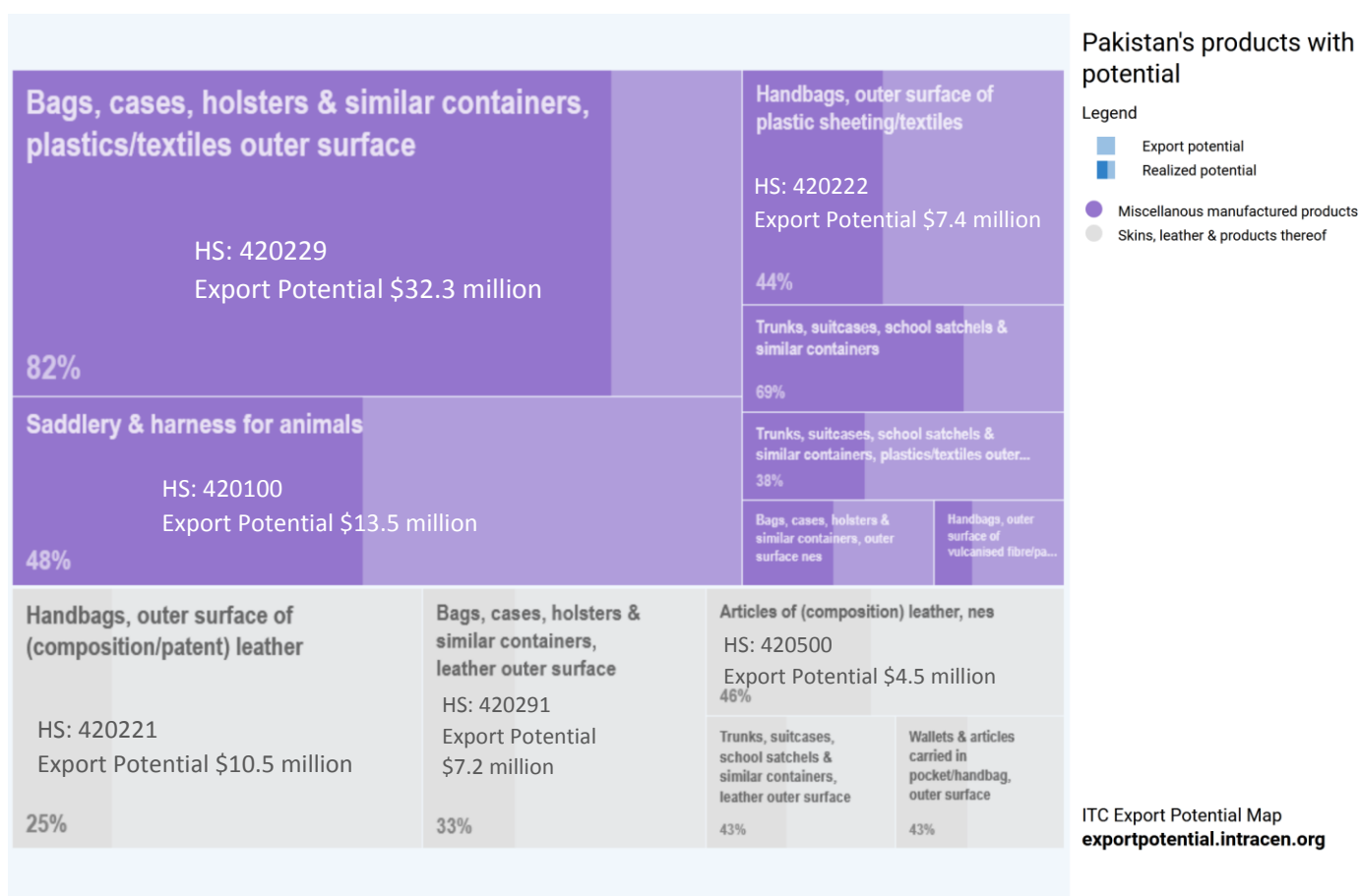
Data about top exporters to Pakistan in the HS: 4201 HS: 4205 categories has not been listed, as it is not significant.

## 7. Pakistan's Untapped Export Potential for Leather Goods (HS: 4202, 4201 & 4205)

Based on the ITC Export Potential Map tool, the following subcategories/products falling under the parent categories HS: 4202, 4201 & 4205 have untapped export potential, as shown in table below;

Untapped Export Potential for Leather Goods (HS: 4202, 4201, 4205)			
Product Code	Export Potential	Actual Exports	Untapped Potential
420292	\$23.3 mn	\$35.6 mn	\$4.2 mn
420221	\$10.5 mn	\$5.9 mn	\$7.9 mn
420222	\$7.4 mn	\$4.1 mn	\$4.2 mn
420291	\$7.2 mn	\$3.7 mn	\$4.9 mn
420219	\$3.4 mn	\$5.3 mn	\$1 mn
420212	\$2.8 mn	\$1.4 mn	\$1.7 mn
420211	\$2.5 mn	\$1.3 mn	\$1.4 mn
420231	\$2.2 mn	\$1.1 mn	\$1.3 mn
420299	\$1.6 mn	\$864.4 k	\$838.8 k
420229	\$1.1 mn	\$555.2 k	\$769.7 k
420100	\$13.5 mn	\$6.8 mn	\$7 mn
420500	\$4.5 mn	\$3.1 mn	\$2.4 mn

Data from the above table 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/tree-map?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
<b>41</b>	Raw hides and skins (other than furskins) and leather
<b>4101</b>	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)
<b>4102</b>	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)
<b>4103</b>	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)
<b>4104</b>	Tanned or crust hides and skins of bovine "incl. buffalo" or equine animals, without hair on, whether or not split (excluding further prepared)
<b>4105</b>	Tanned or crust skins of sheep or lambs, without wool on, whether or not split (excluding further prepared)
<b>4106</b>	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)
<b>4107</b>	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)
<b>4112</b>	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)"
<b>4113</b>	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)
<b>4114</b>	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)
<b>4115</b>	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
<b>4201</b>	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)
<b>4202</b>	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
<b>4205</b>	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
<b>4203</b>	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
<b>420310</b>	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
<b>420321</b>	Specially designed gloves for use in sport, of leather or composition leather
<b>420329</b>	Gloves, mittens and mitts, of leather or composition leather (excluding special sports gloves
<b>420330</b>	Belts and bandoliers, of leather or composition leather
<b>420340</b>	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])
<b>6403</b>	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
<b>640420</b>	Footwear with outer soles of leather or composition leather and uppers of textile materials (excluding toy footwear