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China, Peoples Republic of

Trade Policy Monitoring

China's 2006 Import Tariffs on Raw Hides, Skins, and Furskins

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Report Highlights:

This report contains tariffs China charges on imports of raw hides, skins, and furskins as found in Section VIII, Chapters 41 & 43 of China's 2006 import tariff schedule. These tariffs are subject to change Dec 31, 2006. This report should be read together with CH6034.

Includes PSD Changes: No
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Table of Contents

Introduction 3
Update and Analysis 3
Chapter 41 (partial): Raw Hides and Skins (other than furskins) 3
Chapter 43 (partial): Raw Furskins 7

Introduction

This report should be read together with CH6034, "Index & Guide to China's 2006 Agricultural Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Update and Analysis

The export drawback rate (i.e., the VAT refund) for most of the hides and skins was reduced from 5 percent to 0. The reduction of the export drawback rate for these products is a small way for the central government to indirectly tax the domestic tanning industry for its pollution to the environment. China is in the process of making the industry pay taxes to clean up the pollution it has wrought. China would also like to restructure its export mix to include more value-added products, instead of low-value goods, such as semi-finished leather.

Chapter 41 (partial): Raw Hides and Skins (other than furskins)

Notes:

1. – This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11;
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. – (a) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (heading 41.01 to 41.03, as the case may be).
 - (b) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, colored or fat-liquored (stuffed) prior to drying.
3. – Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
4101	Raw hides and skins of bovine (including buffalo) or equine animals							

	(fresh, or salted, dried, limed, pickled or other preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:							
	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or other preserved							
	---Bovine leather							
41012011	----Have undergone a tanning which is reversible	8	6	17	17		kg/piece	
4101201110	Whole raw hides and skins of wild bovine animals, have undergone a tanning which is reversible, weighing 8 kg or less when simply dried, weighing 10 kg or more when dry-salted, weighing 16 kg or less when fresh, wetsalted	8		17	17		kg/piece	ABFE
4101201190	Whole raw hides and skins of bovine animals, have undergone a tanning which is reversible, weighing 8 kg or less when simply dried, weighing 10 kg or less when dry-salted, weighing 16 kg or less when fresh, wetsalted	8		17	17		kg/piece	AB
41012019	----Other	5		17	17		kg/piece	
4101201910	Whole raw hides and skins of wild bovine animals, not have undergone a tanning which is reversible, weighing 8 kg or less when simply dried, weighing 10 kg or less when dry-salted, weighing 16 kg or less when fresh, wetsalted	5		17	17		kg/piece	ABFE
4101201990	Whole raw hides and skins of bovine animals, not have undergone a tanning which is reversible, weighing 8 kg or less when simply dried, weighing 10 kg or less when dry-salted, weighing 16 kg or less when fresh, wetsalted	5		17	17		kg/piece	AB
41012020	---Equine leather	5		30	17		kg/piece	
4101202010	Whole raw hides and skins of wild equine animals, weighing 8 kg or less when simply dried, weighing 10 kg or less when dry-salted, weighing 16 kg or less when fresh, wetsalted	5		30	17		kg/piece	ABFE
4101202090	Whole raw hides and skins of equine animals, weighing 8 kg or less when simply dried, weighing 10 kg or less when dry-salted, weighing 16 kg or less when fresh, wetsalted	5		30	17		kg/piece	AB
	- Whole hides and skins, of a weight exceeding 16 kg							
	---Bovine leather							
41015011	----Have undergone a tanning which is reversible	8.4	7	17	17		kg/piece	
4101501110	Whole raw hides and skins of wild bovine animals, have undergone a tanning which is reversible, of a weight exceeding 16 kg	8.4		17	17		kg/piece	ABFE
4101501190	Whole raw hides and skins of bovine	8.4		17	17		kg/piece	AB

	animals, have undergone a tanning which is reversible, of a weight exceeding 16 kg							
41015019	----Other	5		17	17		kg/piece	
4101501910	Whole raw hides and skins of wild bovine animals, not have undergone a tanning which is reversible, of a weight exceeding 16 kg	5		17	17		kg/piece	ABFE
4101501990	Whole raw hides and skins of bovine animals, not have undergone a tanning which is reversible, of a weight exceeding 16 kg	5		17	17		kg/piece	AB
41015020	---Equine leather	5		30	17		kg/piece	
4101502010	Whole raw hides and skins of wild equine animals, of a weight exceeding 16 kg	5		30	17		kg/piece	ABFE
4101502090	Whole raw hides and skins of equine animals, of a weight exceeding 16 kg	5		30	17		kg/piece	AB
	-Other, including butts, bends and bellies							
	---Bovine leather							
41019011	----Have undergone a tanning which is reversible	8.4	7	17	17		kg	
4101901110	Other whole raw hides and skins (including butts, bends and bellies) of wild bovine animals, have undergone a tanning which is reversible	8.4		17	17		kg	FEAB
4101901190	Other whole raw hides and skins (including butts, bends and bellies) of bovine animals, have undergone a tanning which is reversible	8.4		17	17		kg	AB
41019019	----Other	5		17	17		kg	
4101901910	Other whole raw hides and skins (including butts, bends and bellies) of wild bovine animals	5		17	17		kg	FEAB
4101901990	Other whole raw hides and skins (including butts, bends and bellies) of bovine animals	5		17	17		kg	AB
41019020	---Equine leather	5		30	17		kg	
4101902010	Other whole raw hides and skins (including butts, bends and bellies) of wild equine animals	5		30	17		kg	FEAB
4101902090	Other whole raw hides and skins (including butts, bends and bellies) of equine animals	5		30	17		kg	AB
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or other preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (C) to this Chapter:							
41021000	-With wool on	7		30	17		kg/piece	AB
	-Without wool on:							
	--Pickled							
41022110	---Have undergone a tanning which is reversible	14		30	17		kg/piece	AB
41022190	---Other	9	8	30	17		kg/piece	AB
	--Other							

41022910	---Have undergone a tanning which is reversible	14		30	17		kg/piece	AB
41022990	---Other	7	6	30	17		kg/piece	AB
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or other preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter:							
	-Of goats or kids:							
	---Of goats							
41031011	---Have undergone a tanning which is reversible	14		35	17		kg/piece	AB
41031099	---Other	9		35	17		kg/piece	AB
	--Other							
41031091	---Have undergone a tanning which is reversible	14		30	17		kg/piece	AB
41031099	---Other	9		30	17		kg/piece	AB
41032000	-Of reptiles	9		30	17		kg/piece	FEAB
41033000	-Of swine	9		30	17		kg/piece	
4103300010	Raw hides and skins of wild swine	9		30	17		kg/piece	ABFE
4103300090	Raw hides and skins of swine	9		30	17		kg/piece	AB
41039000	-Other	9		30	17		kg/piece	
4103900010	Other raw hides and skins of wild animals, other than those excluded by Note 1(b) or 1(c) to this Chapter	9		30	17		kg/piece	ABFE
4103900090	Other raw hides and skins of animals, other than those excluded by Note 1(b) or 1(c) to this Chapter	9		30	17		kg/piece	AB

Chapter 43 (partial): Raw Furskins

Notes:

1. – Throughout the Nomenclature reference to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals that 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 05.05 or 67.01);
 - (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 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear of parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. – Heading 43.03 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 43.03 or 43.04 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 58.01 or 60.01).

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
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:							
43011000	-Of mink, whole, with or without head, tail or paws	15		100	17	5 kg		AB
43013000	-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	20		90	17	5 kg		AB
43016000	-Of fox, whole, with or without head, tail or paws	20		100	17	5 kg/piece		
4301600010	Raw furskins of fox of endangered or threatened species, whole, with or without head, tail or paws	20		100	17	5 kg/piece		ABFE
4301600090	Other raw furskins of fox, whole, with or without head, tail or paws	20		100	17	5 kg/piece		AB
43017000	-Of seal, whole, with or without head, tail or paws	20		90	17	5 kg/piece		

4301700010	Raw furskins of seal of endangered or threatened species, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AFEB
4301700090	Other raw furskins of seal, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AB
	-Other furskins, whole, with or without head, tail or paws							
43018010	---Of rabbit or hare	20		90	17		5 kg/piece	
4301801010	Raw furskins of hare, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AFEB
4301801090	Raw furskins of rabbit, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AB
43018090	---Other	20		90	17		5 kg/piece	
4301809010	Raw furskins of other wild animals, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AFEB
4301809090	Raw furskins of other animals, whole, with or without head, tail or paws	20		90	17		5 kg/piece	AB
	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:							
43019010	---Weasel tails	20		50	17		5 kg	AB
43019090	---Other	20		90	17		5 kg	
4301909010	Heads, tails, including paws and other pieces or cuttings, of wild animals, suitable for furriers' use	20		90	17		5 kg	ABFE
4301909090	Heads, tails, including paws and other pieces or cuttings, of animals, suitable for furriers' use	20		90	17		5 kg	AB