

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
60410-1	Sheepskin or lambskin leather, further finished than tanned, n.o.p.	17½ p.c.	10.2 p.c.
60415-1	Pinseal leather made from seal skin	17½ p.c.	10.2 p.c.
60420-1	Crust oil leather, for use in manufacturing chamois leather	10 p.c.	6.8 p.c.
60425-1	Sole leather	17½ p.c.	10.2 p.c.
60440-1	Goat, kid, Cabretta and cape leathers other than patent leathers, for use in the manufacture of footwear and ladies' handbags	17½ p.c. (Free)	Free
60505-1	Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes . .	10 p.c.	6.8 p.c.
60510-1	Genuine reptile leathers	7½ p.c.	Free
60515-1	Genuine pig leathers, n.o.p., and genuine Morocco leathers; so-called roller leathers	17½ p.c.	10.2 p.c.
Ex. 60520-1	Kangaroo leathers for use in Canadian manufactures	17½ p.c. (Free)	Free
60600-1	Leather produced from East India tanned kip, n.o.p.	20 p.c.	11.3 p.c.
Ex. 60700-1	Leather, n.o.p., (other than leather of beef cattle hides, sueded on the wearing surface), when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories	7½ p.c.	5.5 p.c.
60705-1	Leather, consisting of beef-cattle hides, horse-hides or sheepskins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories	10 p.c.	7.5 p.c.