

Section IX**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK****Chapter 44****Wood and articles of wood; wood charcoal****Notes.**

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
- (d) Activated charcoal (heading No. 38.02);
- (e) Articles of heading No. 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading No. 68.08;
- (k) Imitation jewellery of heading No. 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading No. 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or

- (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheadings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading No	H.S.Code	Description	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
	4401.10.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms -Wood in chips or particles:	0%	MT	Free
	4401.21.00	--Coniferous	0%	MT	Free
	4401.22.00	--Non-coniferous	0%	MT	Free
	4401.30.00	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0%	MT	Free
44.02	4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	5%	MT	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
	4403.10.00	-Treated with paint, stains, creosote or other preservatives	15%	M ³	Free

4403.20.00	-Other, coniferous	0%	MT	Free
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter :			
4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	0%	M ³	Free
4403.49.00	--Other	0%	M ³	Free
	-Other:			
4403.91.00	--Of oak (<i>Quercus spp.</i>)	0%	M ³	Free
4403.92.00	--Of beech (<i>Fagus spp.</i>)	0%	M ³	Free
4403.99.00	--Other	0%	M ³	Free
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
4404.10.00	-Coniferous	5%	Kg	Free
4404.20.00	-Non-coniferous	5%	Kg	Free
44.05	4405.00.00 Wood wool; wood flour.	25%	Kg	Free
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.10.00	-Not impregnated	5%	M ³	Free
4406.90.00	-Other	5%	M ³	Free
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.			
4407.10.00	-Coniferous: - Of tropical wood specified in Subheading Note 1 to this Chapter :	5%	M ³	Free
4407.24.00	--Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa	5%	M ³	Free
4407.25.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	M ³	Free
4407.26.00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5%	M ³	Free
4407.29.00	--Other	5%	M ³	Free
	-Other:			
4407.91.00	--Of oak (<i>Quercus spp.</i>)	5%	M ³	Free
4407.92.00	--Of beech (<i>Fagus spp.</i>)	5%	M ³	Free
4407.99.00	--Other	5%	M ³	Free
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.10.00	-Coniferous -Of tropical wood specified in Subheading Note 1 to this Chapter :	15%	M ³	Free
4408.31.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Kg	Free
4408.39.00	--Other	15%	Kg	Free
4408.90.00	-Other	15%	Kg	Free
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.			
4409.10.00	-Coniferous	15%	Kg	Free
4409.20.00	-Non-coniferous	15%	Kg	Free
44.10	Particle board and similar board of wood or other ligneous materials, whether or not			

	agglomerated with resins or other organic binding substances.			
	-Of wood :			
	4410.11.00 --Waferboard, including oriented strand board	37.5%	Kg	Free
	4410.19.00 --Other	37.5%	Kg	Free
	4410.90.00 -Of other ligneous materials	37.5%	Kg	Free
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	-Fibreboard of a density exceeding 0.8 g/cm ³ :			
	4411.11.00 --Not mechanically worked or surface covered	37.5%	Kg	Free
	4411.19.00 --Other	37.5%	Kg	Free
	-Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :			
	4411.21.00 --Not mechanically worked or surface covered	37.5%	Kg	Free
	4411.29.00 --Other	37.5%	Kg	Free
	-Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :			
	4411.31.00 --Not mechanically worked or surface covered	37.5%	Kg	Free
	4411.39.00 --Other	37.5%	Kg	Free
	-Other:			
	4411.91.00 --Not mechanically worked or surface covered	37.5%	Kg	Free
	4411.99.00 --Other	37.5%	Kg	Free
44.12	Plywood, veneered panels and similar laminated wood.			
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:			
	4412.13.00 --With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	25%	Kg	Free
	4412.14.00 --Other, with at least one outer ply of non- coniferous wood	25%	Kg	Free
	4412.19.00 --Other	25%	Kg	Free
	-Other, with at least one outer ply of non-coniferous wood :			
	4412.22.00 --With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	25%	Kg	Free
	4412.23.00 --Other, containing at least one layer of particle board	25%	Kg	Free
	4412.29.00 --Other	25%	Kg	Free
	-Other :			
	4412.92.00 --With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	25%	Kg	Free
	4412.93.00 --Other, containing at least one layer of particle board	25%	Kg	Free
	4412.99.00 --Other	25%	Kg	Free
44.13	Densified wood, in blocks, plates, strips, or profile shapes			
	4413.00.10 ---Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	15%	Kg	Free
	4413.00.20 ---Treated wood, including seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	15%	Kg	Free
	4413.00.90 ---Other	25%	Kg	Free
44.14	4414.00.00 Wooden frames for paintings, photographs, mirrors or similar objects.	25%	Kg	Free
44.15	Packing cases, boxes, crates, drums and similar packings, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	-Cases, boxes, crates, drums and similar packings; cable-drums:			
	4415.10.10 ---Tea chests	37.5%	Kg	Free
	4415.10.90 ---Other	25%	Kg	Free
	-Pallets, box pallets and other load boards; pallet collars			
	4415.20.10 ---Pallet collars	5%	Kg	Free

	4415.20.90	---Other	25%	Kg	Free
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	25%	Kg	Free
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
	4417.00.10	---Shoe lasts	5%	Kg	Free
	4417.00.90	---Other	25%	Kg	Free
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
	4418.10.00	-Windows, French-windows and their frames	25%	Kg	Free
	4418.20.00	-Doors and their frames and thresholds	25%	Kg	Free
	4418.30.00	-Parquet panels	25%	Kg	Free
	4418.40.00	-Shuttering for concrete constructional work	25%	Kg	Free
	4418.50.00	-Shingles and shakes	25%	Kg	Free
	4418.90.00	-Other	25%	Kg	Free
44.19	4419.00.00	Tableware and kitchenware, of wood.	25%	Kg	Free
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
	4420.10.00	-Statuettes and other ornaments, of wood	25%	Kg	Free
	4420.90.00	-Other	25%	Kg	Free
44.21		Other articles of wood.			
	4421.10.00	-Clothes hangers	25%	Kg	Free
	4421.90.00	-Other	25%	Kg	Free