

SECTION 09

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;

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

subdivisions

CHAPTER 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

CHAPTER 45 - CORK AND ARTICLES OF CORK

CHAPTER 46 - 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 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 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 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 68.08;
- (k) Imitation jewellery of heading 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 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 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 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 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 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 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.

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Subheading Note.

1.-For the purposes of subheadings 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, Mandioqueira, 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 Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
44.01	Fuel wood, in logs..., etc; wood chips or particles; sawdust, etc		
4401.1000.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		5
4401.2100.00	Coniferous wood in chips or particles		5
4401.2500.00	-coniferous wood in chips or particles		5
4401.3000.00	Sawdust&wood waste&scrap,whether/not agglomerated in logs,briquettes,pellets in similar		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
44.02	Wood charcoal (incl. agglomerated)		
4402.1000.00	Wood charcoal of bamboo		5
4402.9000.00	Other wood charcoal		5
44.03	Wood in the rough or roughly squared		
4403.1000.00	Wood in the rough treated with paint, stains, creosote, or other preservatives	M3	5
4403.2000.00	Other coniferous wood in the rough, whether or not stripped of bark or sapwood	M3	5
4403.4100.00	Dark red meranti, light red meranti and meranti bakau wood	M3	5
4403.4900.00	.440341	M3	5
4403.9100.00	.)	M3	5
4403.9500.00	Beech wood (Fagus spp)	M3	5
4403.9900.00	other wood, nes in the rough excluding treated	M3	5
44.04	Hoopwood; split poles; piles, etc; wooden sticks, etc; chipwood		
4404.1000.00	Coniferous hoopwood; split poles, etc; wooden sticks, etc; chipwood		5
4404.5000.00	-coniferous hoopwood; split poles, etc; wooden sticks, etc chipwood		5
44.05	Wood wool; wood flour		
4405.0000.00	Wood wool; wood flour		5
44.06	Railway or tramway sleepers (cross-ties) of wood		
4406.1000.00	-ties) of wood, not impregnated	M3	10
4406.9000.00	-ties) of wood, impregnated	M3	10
44.07	Wood sawn or chipped lengthwise, sliced or peeled, >6mm thick		
4407.1000.00	Corniferous wood sawn or chipped lengthwise, sliced,peeled of thickness >6mm	M3	5
4407.2100.00	.)	M3	5
4407.2200.00	Virola, Imbuia and Balsa	M3	5
4407.2500.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3	5
4407.2600.00	White Lauan, White Meranti, White seraya, Yellow Meranti and Alan	M3	5
4407.2700.00	Sapelli	M3	5
4407.2800.00	Iroko	M3	5
4407.2900.00	other tropical wood specified in subhead note 1 to this chapter	M3	5
4407.9100.00	Of Oak (Quercus spp)	M3	20
4407.9200.00	Of beech (Fagus spp)	M3	20
4407.9300.00	.)	M3	20
4407.9400.00	.)	M3	20
4407.9500.00	.)	M3	20
4407.9900.00	Other tropical wood	M3	20
44.08	Veneer sheets and sheets for plywood, etc, =<6mm thick		
4408.1000.00	Coniferous veneer sheets and sheets for plywood, etc, =<6mm thick		20
4408.3100.00	Dark Red Meranti, light Red Meranti and Meranti Bakau		20
4408.3900.00	other tropical veneer sheets/sheets for plywood specified subheading note 1 to ch44=<6mm		20
4408.9000.00	Veneer sheets and sheets for plywood and other wood, =<6mm thick, nes		20
44.09	Wood, continuously shaped along any of its edges or faces		
4409.1000.00	Coniferous wood, continuously shaped along any of its edges or faces		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
44.09	Wood, continuously shaped along any of its edges or faces		
4409.2100.00	-coniferous wood of bamboo,continously shaped along any of its edge or faces		20
4409.2900.00	-coniferous wood		20
44.10	Particle board and similar board of wood or other ligneous materials		
4410.1100.00	Particle board of wood		20
4410.1200.00	Oriented strand board (OSB)		20
4410.1900.00	Other wood or ligneous materials		20
4410.9000.00	other particle board and similar board of ligneous materials		20
44.11	Fibreboard of wood or other ligneous materials		
4411.1200.00	Of a thickness not exceeding 5 mm		20
4411.1300.00	Of a thickness exceeding 5mm but not exceeding 9mm		20
4411.1400.00	Of a thickness exceeding 9mm		20
4411.9200.00	.8g/cm ³		20
4411.9300.00	.5g/cm ³ but not exceeding 0.8g/cm ³		20
4411.9400.00	.5g/cm ³		20
44.12	Plywood, veneered panels and similar laminated wood		
4412.1000.00	Plywood, veneered panels and similar laminated wood of bamboo	M3	20
4412.3100.00	.	M3	20
4412.3200.00	-coniferous wood	M3	20
4412.3900.00	Other plywood	M3	20
4412.9400.00	Blockboard,laminboard and battenboard		20
4412.9900.00	Other plywood, veneered pannels similar laminated wood, nes		20
44.13	Densified wood, in blocks, plates, strips or profile shapes		
4413.0000.00	Densified wood, in blocks, plates, strips or profile shapes		20
44.14	Wooden frames for paintings, photographs, mirrors or similar objects		
4414.0000.00	Wooden frames for paintings, photographs, mirrors or similar objects		20
44.15	Packing cases... of wood; cable-drums of wood; pallets, etc, of wood		
4415.1000.00	-drums	U	20
4415.2000.00	Pallets, box pallets and other load boards of wood; pallet collars of wood	U	20
44.16	Casks, barrets, vats, tubs, etc, and parts thereof, of wood		
4416.0000.00	.staves		20
44.17	Tools..., broom or brush bodies... of wood; boot or shoe trees of wood		
4417.0000.00	Tools,toolbodies,tool handles,broom/brush bodies of wood;boot/shoe lasts & trees of wood		20
44.18	Builders' joinery and carpentry of wood		
4418.1000.00	-windows and their frames, of wood		20
4418.2000.00	Doors and their frames and thresholds, of wood		20
4418.4000.00	Shuttering for concrete constructional work, of wood		20
4418.5000.00	Shingles and shakes, of wood		20
4418.6000.00	Posts and beams		20
4418.7100.00	For mosaic floors		20
4418.7200.00	Other, multilayer		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
44.18	Builders' joinery and carpentry of wood		
4418.7900.00	Other assembled flooring panels		20
4418.9000.00	Other panels nes		20
44.19	Tableware and kitchenware, of wood		
4419.0000.00	Tableware and kitchenware, of wood		20
44.20	Wood marquetry, inlaid wood; caskets of wood; ornaments of wood		
4420.1000.00	Statuettes and other ornaments, of wood		20
4420.9000.00	other wood marquetry, inlaid wood; caskets of wood		20
44.21	Other articles of wood		
4421.1000.00	Clothes hangers of wood		20
4421.9010.00	Match splints of wood		20
4421.9090.00	Other articles of woods		20