

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 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);
 - (i) 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, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; 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.

SUBHEADING NOTE:

1. For the purposes of subheading 4401.31, the expression wood pellets means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

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Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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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:

– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms

4401.11.00	..	– – Coniferous	Free	Free
4401.12.00	..	– – Non-coniferous	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fuel wood, in logs, in billets, etc. –continued.		
		– Wood in chips or particles:		
4401.21.00	..	– – Coniferous	Free	Free
4401.22.00	..	– – Non-coniferous	Free	Free
		– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :		
4401.31.00	..	– – Wood pellets	Free	Free
4401.39.00	..	– – Other	Free	Free
4401.40		– Sawdust and wood waste and scrap, not agglomerated		
4401.40.10	..	. . . Woodchips	Free	Free
4401.40.90	..	. . . Other	Free	Free
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402.10.00	Kg	– Of bamboo	Free	Free
4402.90.00	Kg	– Other	Free	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
		– Treated with paint, stains, creosote or other preservatives :		
4403.11.00	m3	– – Coniferous	Free	Free
4403.12.00	m3	– – Non-coniferous	Free	Free
		– Other, coniferous :		
4403.21.00	m3	– – Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.22.00	m3	– – Of pine (Pinus spp.), other	Free	Free
4403.23.00	m3	– – Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.24.00	m3	– – Of fir (Abies spp.) and spruce (Picea spp.), other	Free	Free
4403.25.00	m3	– – Other, of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.26.00	m3	– – Other	Free	Free
		– Other, of tropical wood :		
4403.41.00	m3	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.49.00	m3	– – Other	Free	Free
		– Other :		
4403.91.00	m3	– – Of oak (Quercus spp.)	Free	Free
4403.93.00	m3	– – Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm	Free	Free
4403.94.00	m3	– – Of beech (Fagus spp.), other	Free	Free
4403.95.00	m3	– – Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm	Free	Free
4403.96.00	m3	– – Of birch (Betula spp.), other	Free	Free
4403.97.00	m3	– – Of poplar and aspen (Populus spp.)	Free	Free
4403.98.00	m3	– – Of eucalyptus (Eucalyptus spp.)	Free	Free
4403.99.00	m3	– – Other	Free	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	Free	Free
4404.20.00	..	– Non-coniferous	Free	Free
44.05		Wood wool; wood flour		
4405.00.00	..		Free	Free
44.06		Railway or tramway sleepers (cross-ties) of wood:		
		– Not impregnated :		
4406.11.00	m3	– – Coniferous	Free	Free
4406.12.00	m3	– – Non-coniferous	Free	Free
		– Other :		
4406.91.00	m3	– – Coniferous	Free	Free
4406.92.00	m3	– – Non-coniferous	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:		
		– Coniferous:		
4407.11.00	m3	– – Of pine (Pinus spp.)	Free	Free
4407.12.00	m3	– – Of fir (Abies spp.) and spruce Picea spp.)	Free	Free
4407.19		– – Other		
4407.19.10	m3	. . . Of Dakua (Kauri)	Free	Free
4407.19.90	m3	. . . Other	Free	Free
		– Of tropical wood:		
4407.21.00	m3	– – Mahogany (Swietenia spp.):	Free	Free
4407.22.00	m3	– – Virola, Imbuia and Balsa	Free	Free
4407.25.00	m3	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4407.26.00	m3	– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	Free	Free
4407.27.00	m3	– – Sapelli	Free	Free
4407.28.00	m3	– – Iroko:	Free	Free
4407.29.00	m3	– – Other:	Free	Free
		– Other		
4407.91.00	m3	– – Of oak (Quercus spp.)	Free	Free
4407.92.00	m3	– – Of beech (Fagus spp.)	Free	Free
4407.93.00	m3	– – Of maple (Acer spp.)	Free	Free
4407.94.00	m3	– – Of cherry (Prunus spp.)	Free	Free
4407.95.00	m3	– – Of ash (Fraxinus spp.)	Free	Free
4407.96.00	m3	– – Of birch (Betula spp.)	Free	Free
4407.97.00	m3	– – Of poplar and aspen (Populus spp.)	Free	Free
4407.99		– – Other:		
		. . . Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm common in the Pacific		
4407.99.11	m3	. . . . Of raintree	Free	Free
4407.99.12	m3	. . . . Of kauvula	Free	Free
4407.99.13	m3	. . . . Of teakwood	Free	Free
4407.99.14	m3	. . . . Of sandalwood	Free	Free
4407.99.90	m3	. . . . Other	Free	Free
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:		
		– Coniferous:		
4408.10.00	m3	– Of tropical wood:	Free	Free
		– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.00	m3	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:	Free	Free
4408.39.00	m3	– – Other	Free	Free
4408.90.00	m3	– Other	Free	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, ends or faces, whether or not planed, sanded or end-jointed:		
		– Coniferous:		
4409.10				
4409.10.10	m3	. . . Of Dakua (Kauri)wood	Free	Free
4409.10.90	m3	. . . Other	Free	Free
		– Non-coniferous:		
4409.21.00	m3	– – Of bamboo:	Free	Free
4409.22		– – Of tropical wood:		
4409.22.10	m3	. . . Of raintree	Free	Free
4409.22.20	m3	. . . Of kavula	Free	Free
4409.22.90	m3	. . . Other	Free	Free
4409.29.00	m3	– – Other:	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
		– Of wood:		
4410.11.00	m3	– – Particle board	Free	Free
4410.12.00	m3	– – Oriented strand board (OSB)	Free	Free
4410.19.00	m3	– – Other	Free	Free
4410.90.00	m3	– Other	Free	Free
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
		– Medium density fibreboard (MDF):		
4411.12.00	m3	– – Of a thickness not exceeding 5 mm:	Free	Free
4411.13.00	m3	– – Of a thickness exceeding 5 mm but not exceeding 9 mm:	Free	Free
4411.14.00	m3	– – Of a thickness exceeding 9 mm:	Free	Free
		– Other:		
4411.92.00	m3	– – Of a density exceeding 0.8 g/cm3:	Free	Free
4411.93.00	m3	– – Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3:	Free	Free
4411.94.00	m3	– – Of a density not exceeding 0.5 g/cm3:	Free	Free
44.12		Plywood, veneered panels and similar laminated wood:		
4412.10.00	..	– Of bamboo:	Free	Free
		– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	..	– – With at least one outer ply of tropical wood.	Free	Free
		– Other plywood, consisting solely of sheets of wood		
4412.33.00	..	– – Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	Free	Free
4412.34.00	..	– – Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	Free	Free
4412.39.00	m3	– – Other, with both outer plies of coniferous wood	Free	Free
		– Other:		
4412.94.00	..	– – Blockboard, laminboard and battenboard	Free	Free
4412.99		– – Other:		
4412.99.10	..	. . . Veneered panels and plywood	Free	Free
4412.99.90	..	. . . Other	Free	Free
44.13		Densified wood, in blocks, plates, strips or profile shapes		
4413.00.00	m3		Free	Free
44.14		Wooden frames for paintings, photographs, mirrors or similar objects		
4414.00.00	..		Free	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:		
4415.10.00	No	– Cases, boxes, crates, drums and similar packings; cable- drums:	Free	Free
4415.20.00	No	– Pallets, box pallets and other load boards; pallet collars	Free	Free
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		
4416.00.00	..		Free	Free
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.00.00	No	– Tools and tool bodies	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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44.18
Builders joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:

4418.10.00	..	- Windows, French-windows and their frames	Free	Free
4418.20.00	No	- Doors and their frames and thresholds	Free	Free
4418.40.00	..	- Shuttering for concrete constructional work	Free	Free
4418.50.00	..	- Shingles and shakes	Free	Free
4418.60.00	..	- Posts and beams	Free	Free
		- Assembled flooring panels:		
4418.73.00	..	-- Of bamboo or with at least the top layer (wear layer) of bamboo	Free	Free
4418.74.00	..	-- Other, for mosaic floors	Free	Free
4418.75.00	..	-- Other, multilayer:	Free	Free
4418.79.00	..	-- Other:	Free	Free
		- Other	Free	Free
4418.91.00	..	-- Of bamboo	Free	Free
4418.99.00	..	-- Other	Free	Free

44.19
Tableware and kitchenware, of wood:

		- Of bamboo :		
4419.11.00	..	-- Bread boards, chopping boards and similar boards	Free	Free
4419.12.00	..	-- Chopsticks	Free	Free
4419.19.00	..	-- Other	Free	Free
4419.90.00	..	- Other	Free	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.	Free	Free
4420.90		- Other:		
4420.90.10	..	. . . Wooden articles of furniture not falling in Chapter 94	Free	Free
4420.90.90	..	. . . Other	Free	Free

44.21
Other articles of wood:

4421.10.00	..	- Clothes hangers	Free	Free
		- Other :		
4421.91.00	..	-- Of bamboo	Free	Free
4421.99		-- Other		
4421.99.10	..	--- Spools, cops, bobbins, sewing thread reels and the like of turned wood	Free	Free
4421.99.20	..	--- Clothes pegs	Free	Free
4421.99.30	..	--- Toothpicks	Free	Free
4421.99.40	..	--- Candy sticks, ice cream sticks and ice cream spoons	Free	Free
4421.99.50	No	--- Coffin boxes	Free	Free
4421.99.90	..	--- Other	Free	Free

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Chapter 45

Cork and articles of cork

NOTES—

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

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Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
4501.10.00	kg	– Natural cork, raw or simply prepared	Free	Free
4501.90.00	kg	– Other	Free	Free
45.02				
4502.00.00	kg	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Free	Free
45.03		Articles of natural cork.		
4503.10.00	..	– Corks and stoppers	Free	Free
4503.90.00	..	– Other	Free	Free
45.04				
		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Free	Free
4504.10.00	..	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	Free
4504.90		– Other:		
4504.90.10 Floats for use in fishing nets	Free	Free
4504.90.90 Other	Free	Free

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Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

NOTES:

1. In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
		– Mats, matting and screens of vegetable materials:		
4601.21.00	..	-- Of bamboo	Free	Free
4601.22.00	..	-- Of rattan	Free	Free
4601.29.00	..	-- Other	Free	Free
		– Other:		
4601.92.00	..	-- Of bamboo	Free	Free
4601.93.00	..	-- Of rattan	Free	Free
4601.94.00	..	-- Of other vegetable materials	Free	Free
4601.99	..	-- Other	Free	Free
4601.99.10 Tapa	Free	Free
4601.99.90 Other	Free	Free
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
		– Of vegetable materials:		
4602.11.00	..	-- Of bamboo:	Free	Free
4602.12.00	..	-- Of rattan:	Free	Free
4602.19.00	..	-- Other:	Free	Free
4602.90.00	..	– Other:	Free	Free

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