

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLATING 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 1211);

(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 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

(g) footwear or parts thereof Chapter 64;

(h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) goods of heading 6808;

(k) imitation jewellery of heading 7117;

(l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) parts of firearms (heading 9305);

(o) articles of Chapter 94 (for example, furniture, *luminaires 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 4414 to 4421 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 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, 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 4417 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.

Sub-heading Notes :

1. For the purposes of sub-heading 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.

2. *For the purposes of sub-heading 4401 32, the expression “wood briquettes” means **by-products such as cutter shavings, **sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm;

3. *For the purposes of sub-heading 4407 13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. *For the purposes of sub-heading 4407 14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

SUPPLEMENTARY NOTES :

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS 710.

2. “Aircraft plywood” means plywood conforming to Indian Standard Specification Nos. IS 709 and IS 4859.

3. For the purposes of heading 4412, the expression “similar laminated wood” includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-

*w.e.f. 01.01.2022

**w.e.f. 01.05.2022

				ential Areas
(1)	(2)	(3)	(4)	(5)
4401	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			
	- <i>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :</i>			
4401 11	-- <i>Coniferous:</i>			
4401 11 10	--- In logs	mt	5%	-
4401 11 90	--- Other	mt	5%	-
4401 12	-- <i>Non-coniferous:</i>			
4401 12 10	--- In logs	mt	5%	-
4401 12 90	--- Other	mt	5%	-
	- <i>Wood in chips or particles:</i>			
4401 21 00	-- Coniferous	mt	5%	-
4401 22 00	-- Non-coniferous	mt	5%	-
	- <i>Sawdust and wood waste and scrap, *agglomerated in logs briquettes, pellets or similar forms:</i>			
4401 31 00	- - Wood pellets	mt	5%	-
*4401 32 00	-- Wood briquettes	mt	5%	-
4401 39 00	-- Other	mt	5%	-
	- <i>*Sawdust and wood waste and scrap, not agglomerated:</i>			
4401 41 00	-- Sawdust	mt	5%	-
4401 49 00	-- Other	mt	5%	-
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED			
4402 10 00	- Of bamboo	mt	5%	-
*4402 20	- <i>Of shell or nut:</i>			
4402 20 10	--- Of coconut shell	mt	5%	-
4402 20 90	--- Other	mt	5%	-
4402 90 00	- Other	mt	5%	-
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared			
	- <i>Treated with paint, stains, creosote or other preservatives:</i>			
4403 11 00	-- Coniferous	m ³	5%	-
4403 12 00	-- Non-coniferous	m ³	5%	-
	- <i>Other, coniferous:</i>			

(1)	(2)	(3)	(4)	(5)
4403 21	-- <i>*Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more</i>			
4403 21 10	--- Saw logs and veneer logs	m ³	5%	-
4403 21 20	--- Poles, pilings and posts	m ³	5%	-
4403 21 90	--- Other	m ³	5%	-
4403 22	-- Of pine (Pinus spp.), other:			
4403 22 10	--- Saw logs and veneer logs	m ³	5%	-
4403 22 20	--- Poles, pilings and posts	m ³	5%	-
4403 22 90	--- Other	m ³	5%	-
4403 23	-- <i>*Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more:</i>			
4403 23 10	--- Saw logs and veneer logs	m ³	5%	-
4403 23 20	--- Poles, pilings and posts	m ³	5%	-
4403 23 90	--- Other	m ³	5%	-
4403 24	-- <i>Of fir (Abies spp.) and spruce (Picea spp.), other:</i>			
4403 24 10	--- Saw logs and veneer logs	m ³	5%	-
4403 24 20	--- Poles, pilings and posts	m ³	5%	-
4403 24 90	--- Other	m ³	5%	-
4403 25	-- <i>*Other, of which the smallest cross-sectional dimension is 15 cm or more:</i>			
4403 25 10	--- Saw logs and veneer logs	m ³	5%	-
4403 25 20	--- Poles, pilings and posts	m ³	5%	-
4403 25 90	--- Other	m ³	5%	-
4403 26	-- <i>Other:</i>			
4403 26 10	--- Saw logs and veneer logs	m ³	5%	-
4403 26 20	--- Poles, pilings and posts	m ³	5%	-
4403 26 90	--- Other	m ³	5%	-
	- <i>Other, of tropical wood:</i>			
4403 41 00	-- Dark red meranti, light red meranti and meranti bakau	m ³	5%	-
*4403 42 00	-- Teak	m ³	5%	-
*4403 49 00	-- Other	m ³	5%	-
	- <i>Other :</i>			
4403 9100	---- Of oak (Quercus Spp.)	m ³	5%	-
4403 93 00	-- <i>*Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more</i>	m ³	5%	-
4403 94 00	-- Of beech (Fagus spp.), other	m ³	5%	-
4403 95 00	-- <i>*Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more</i>	m ³	5%	-
4403 96 00	-- Of birch (Betula spp.), other	m ³	5%	-
4403 97 00	-- Of poplar and aspen (Populus spp.)	m ³	5%	-
4403 98 00	-- Of eucalyptus (Eucalyptus spp.)	m ³	5%	-

(1)	(2)	(3)	(4)	(5)
4403 99	---- <i>Other :</i> ---- <i>Andaman Padauk (Pterocarous dalbaergiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautatinus) and Rose wood (Dalbergia Latifolio):</i>			
4403 99 11	---- Andaman Padauk (Pterocarous dalbaergiodes)	m ³	5%	-
4403 99 12	---- Bonsum (Phoebe goalparensis)	m ³	5%	-
4403 99 13	---- Gurgan (Dipterocarpus alatus)	m ³	5%	-
4403 99 14	---- Khair (Acacia Catechu)	m ³	5%	-
4403 99 15	---- Lampati (Duabanga grandiflora)	m ³	5%	-
4403 99 16	---- Laurel (Terminalia alata)	m ³	5%	-
4403 99 17	---- Paliwood (Palaquium Elliplicum)	m ³	5%	-
4403 99 18	---- Red Sanders(Pterocar pus Sautatinus)	m ³	5%	-
4403 99 19	---- Rose Wood (Dalbergia Latifolio) --- <i>Sal (Chorea robusta) Sandalwood (Santalum album) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Sisso (Dalbergia sisso) and White cedar (Dysozylum spp) and the like:</i>	m ³	5%	-
4403 99 21	---- Sal (Chorea robusta)	m ³	5%	-
4403 99 22	---- Sandal wood (Santalum alburn)	m ³	5%	-
4403 99 23	---- Semul (Bombax ceiba)	m ³	5%	-
4403 99 24	---- Walnut wood (Juglans binata)	m ³	5%	-
4403 99 25	---- Anjam (Hardwickia binata)	m ³	5%	-
4403 99 26	Omitted			
4403 99 27	---- Sissoo (Dalbergia sisso)	m ³	5%	-
4403 99 28	---- White cedar (Dysozylum malabaricum)	m ³	5%	-
4403 99 90	--- Other	m ³	5%	-
4404	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	kg.	10%	-
4404 20	- <i>Non-coniferous :</i>			
4404 20 10	---- Wooden sticks, roughly trimmed but not	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like			
4404 20 20	---- Drawn Wood	kg.	10%	-
4404 20 90	--- Other	kg.	10%	-
4405 00 00	WOOD WOOL; WOOD FLOUR	kg.	10%	-
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD			
	- <i>Not impregnated:</i>			
4406 11 00	-- Coniferous	kg.	10%	-
4406 12 00	-- Non-coniferous	kg.	10%	-
	- <i>Other:</i>			
4406 91 00	-- Coniferous	kg.	10%	-
4406 92 00	-- Non-coniferous	kg.	10%	-
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM			
	- <i>Coniferous:</i>			
4407 11 00	-- Of pine (<i>Pinus</i> spp.)	m ³	10%	-
4407 12 00	-- Of fir (<i>Abies</i> spp.) and Spruce (<i>Picea</i> spp.)	m ³	10%	-
*4407 13 00	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.)	m ³	10%	-
*4407 14 00	-- Of Hem-fir (Western hemlock (<i>Tsugaheterophylla</i>) and fir (<i>Abies</i> spp.)	m ³	10%	-
4407 19	-- <i>Other:</i>			
4407 19 10	--- Douglas fir (<i>Pseudotsuga menziesii</i>)	m ³	*10%	-
4407 19 90	--- Other	m ³	10%	-
	- <i>Of tropical wood:</i>			
4407 21 00	-- Mahogany (<i>Swietenia</i> spp.)	m ³	10%	-
4407 22 00	-- Virola, Imbuia and balsa	m ³	10%	-
*4407 23 00	-- Teak	m ³	10%	-
4407 25 00	---- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	10%	-
4407 26 00	---- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	10%	-
4407 27 00	-- Sapelli	m ³	10%	-
4407 28 00	-- Iroko	m ³	10%	-
*4407 29 00	-- Other	m ³	10%	-
4407 91 00	---- Of oak (<i>Quercus</i> Spp.)	m ³	10%	-
4407 92 00	---- Of beech (<i>Fagus</i> Spp.)	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
4407 93 00	-- Of maple (<i>Acer spp.</i>)	m ³	10%	-
4407 94 00	-- Of cherry (<i>Prunus spp.</i>)	m ³	10%	-
4407 95 00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	10%	-
4407 96 00	-- Of birch (<i>Betula spp.</i>)	m ³	10%	-
4407 97 00	-- Of poplar and aspen (<i>Populus spp.</i>)	m ³	10%	-
4407 99	---- <i>Other :</i>			
4407 99 10	Omitted			
4407 99 20	---- Willow	m ³	10%	-
4407 99 90	---- Other	m ³	10%	-

4408

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

4408 10	- <i>Coniferous:</i>			
4408 10 10	---- Sheets for plywood	kg.	10%	-
4408 10 20	---- Oak wood veneer	kg.	10%	-
4408 10 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 10 90	--- Other	kg.	10%	-
	- <i>Of tropical wood:</i>			
4408 31	-- <i>Of Dark red meranti, Light red meranti, Meranti bakau:</i>			
4408 31 10	---- Sheets for plywood	kg.	10%	-
4408 31 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 31 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 31 90	---- Other	kg.	10%	-
4408 39	---- <i>Other :</i>			
4408 39 10	---- Sheets for plywoods	kg.	10%	-
4408 39 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 39 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 39 90	---- Other	kg.	10%	-
4408 90	- <i>Other :</i>			
4408 90 10	---- Sheets for plywoods	kg.	10%	-
4408 90 20	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 90 90	---- Other	kg.	10%	-

4409

WOOD (INCLUDING STRIPS AND FRIEZES FOR

(1)	(2)	(3)	(4)	(5)
	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 END-JOINTED			
4409 10	- <i>Coniferous :</i>			
4409 10 10	---- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 10 20	---- Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	10%	-
4409 10 90	---- Other	kg.	10%	-
	- <i>Non-coniferous</i>			
4409 21 00	-- Of bamboo	kg.	10%	-
4409 22 00	-- Of tropical wood	kg.	10%	-
4409 29	-- <i>Other:</i>			
4409 29 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 29 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	10%	-
4409 29 90	--- Other	kg.	10%	-
4410	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			
	- <i>Of wood:</i>			
4410 11	-- <i>Particle board:</i>			
4410 11 10	--- Plain particle boards	kg.	10%	-
4410 11 20	--- Insulation board and hardboard	kg.	10%	-
4410 11 30	--- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 11 90	--- Others	kg.	10%	-
4410 12	-- <i>Oriented strand board (OSB):</i>			
4410 12 10	--- Unworked or not further worked than sanded	kg.	10%	-
4410 12 90	--- Other	kg.	10%	-
4410 19 00	-- Other	kg.	10%	-
4410 90	- <i>Other:</i>			
4410 90 10	--- Plain particle board	kg.	10%	-
4410 90 20	--- Insulation board and hard board	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4410 90 30	--- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 90 40	--- Of Coir	kg.	10%	-
4410 90 50	--- Of jute fibre	kg.	10%	-
4410 90 90	--- Other	kg.	10%	-
4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES			
	- <i>Medium density fibre board (MDF):</i>			
4411 12 00	-- Of a thickness not exceeding 5mm	kg.	10%	-
4411 13 00	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg.	10%	-
4411 14 00	-- Of a thickness exceeding 9mm	kg.	10%	-
	- <i>Other:</i>			
4411 92	-- <i>Of a density exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 92 11	---- Hardboard	kg.	10%	-
4411 92 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 92 21	---- Hardboard	kg.	10%	-
4411 92 29	---- Other	kg.	10%	-
4411 93	-- <i>Of a density exceeding 0.5 gm/cm³ but not exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 93 11	---- Insulation board	kg.	10%	-
4411 93 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 93 21	---- Insulation board	kg.	10%	-
4411 93 29	---- Other	kg.	10%	-
4411 94	-- <i>Of a density not exceeding 0.5 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 94 11	---- Insulation board	kg.	10%	-
4411 94 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 94 21	---- Insulation board	kg.	10%	-
4411 94 22	---- Of Coir	kg.	10%	-
4411 94 23	---- Of jute fibre	kg.	10%	-
4411 94 29	---- Other	kg.	10%	-
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD			
4412 10 00	- Of bamboo	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>			
4412 31	-- <i>With at least one outer ply of tropical wood :</i>			
4412 31 10	--- Decorative plywood	m ³	10%	-
4412 31 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 31 30	--- Other tea chest panels	m ³	10%	-
4412 31 40	--- Marine and aircraft plywood	m ³	10%	-
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 31 90	--- Other	m ³	10%	-
4412 33	-- <i>Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.):</i>			
4412 33 10	--- Decorative plywood	m ³	10%	-
4412 33 20	--- Tea chest panels, shooks whether or not packed in sets	m ³	10%	-
4412 33 30	--- Marine and aircraft plywood	m ³	10%	-
4412 33 40	--- Cutting and trimmings of plywood of width not exceeding 5 cm	m ³	10%	-
4412 33 90	--- Other	m ³	10%	-
4412 34	-- <i>Other, with at least one outer ply of non-coniferous wood not specified under sub-heading 4412 33:</i>			
4412 34 10	--- Decorative plywood	m ³	10%	-
4412 34 20	--- Tea chest panels, shooks whether or not packed in sets	m ³	10%	-
4412 34 30	--- Marine and aircraft plywood	m ³	10%	-
4412 34 40	--- Cutting and trimmings of plywood of width not exceeding 5 cm	m ³	10%	-
4412 34 90	--- Other	m ³	10%	-
4412 39	-- <i>Other, with both outer plies of coniferous wood:</i>			
4412 39 10	--- Decorative plywood	m ³	10%	-
4412 39 20	--- Tea chest panels, shooks whether or not packed in sets	m ³	10%	-
4412 39 30	--- Marine and aircraft plywood	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
4412 39 40	--- Cutting and trimmings of plywood of width not exceeding 5 cm	m ³	10%	-
*4412 39 90	--- Other	m ³	10%	-
	- <i>Laminated veneered lumber (LVL):</i>			
*4412 41 00	-- With at least one outer ply of tropical wood	m ³	10%	-
*4412 42 00	-- Other, with at least one outer ply of non-coniferous wood	m ³	10%	-
*4412 49 00	-- Other, with both outer plies of coniferous wood	m ³	10%	-
	- <i>Blockboard, laminboard and battenboard:</i>			
*4412 51 00	-- With at least one outer ply of tropical wood	m ³	10%	-
*4412 52 00	-- Other, with at least one outer ply of non-coniferous wood	m ³	10%	-
*4412 59 00	-- Other, with both outer plies of coniferous wood	m ³	10%	-
	- <i>Other:</i>			
*4412 91	-- With at least one outer ply of tropical wood:	m ³	10%	-
*4412 91 10	--- Decorative plywood	m ³	10%	-
*4412 91 20	--- Tea chest panel or shooks, packed in sets	m ³	10%	-
*4412 91 30	--- Marine and aircraft plywood	m ³	10%	-
*4412 91 40	--- Cuttings and trimmings of plywood of which not exceeding 5cm	m ³	10%	-
*4412 91 90	--- Other	m ³	10%	-
*4412 92	-- Other, with at least one outer ply of non-coniferous wood:	m ³	10%	-

*4412 92 10	--- Decorative plywood	m ³	10%	-
*4412 92 20	--- Tea chest panel or shooks, packed in sets	m ³	10%	-
*4412 92 30	--- Marine and aircraft plywood	m ³	10%	-
*4412 92 40	--- Cuttings and trimmings of plywood of which not exceeding 5cm	m ³	10%	-
*4412 92 90	--- Other	m ³	10%	-
*4412 99	-- Other, with both outer plies of coniferous wood:	m ³	10%	-

*4412 99 10	--- Decorative plywood	m ³	10%	-
*4412 99 20	--- Tea chest panel or shooks, packed in sets	m ³	10%	-
*4412 99 30	--- Marine and aircraft plywood	m ³	10%	-
*4412 99 40	--- Cuttings and trimmings of plywood of which not exceeding 5cm	m ³	10%	-
*4412 99 90	--- Other	m ³	10%	-
4413 00 00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	10%	-
*4414	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS			
4414 10 00	- Of tropical wood	kg.	10%	-
4414 90 00	- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4415	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	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	-
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	u	10%	-
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES			
4416 00	- <i>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:</i>			
4416 00 10	---- Casks, barrels, vats and tubs	kg.	10%	-
4416 00 20	---- Other coopers' products	kg.	10%	-
	---- <i>Parts (of wood):</i>			
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	10%	-
4416 00 99	---- Other	kg.	10%	-
4417 00 00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	kg.	10%	-
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES			
	- <i>*Windows, French-windows and their frames:</i>			
*4418 11 00	-- Of tropical wood	kg.	10%	-
*4418 19 00	-- Other	kg.	10%	-
	- <i>Doors and their frames and thresholds:</i>			
*4418 21	-- Of tropical wood:	kg.	10%	-
*4418 21 10	--- Flush doors	kg.	10%	-
*4418 21 20	--- Frames and thresholds of flush doors	kg.	10%	-
*4418 21 90	--- Other	kg.	10%	-
*4418 29	-- Other:	kg.	10%	-
*4418 29 10	--- Flush doors	kg.	10%	-
*4418 29 20	--- Frames and thresholds of flush doors	kg.	10%	-
*4418 29 90	--- Other	kg.	10%	-
*4418 30 00	- Posts and beams other than products of	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	sub-headings 4418 81 to 4418 89			
4418 40 00	- Shuttering for concrete constructional work	kg.	10%	-
4418 50 00	- Shingles and shakes	kg.	10%	-
4418 60 00	*Omitted			
	- <i>Assembled flooring panels:</i>			
4418 73 00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg.	10%	-
4418 74 00	-- Other, for mosaic floors	kg.	10%	-
4418 75 00	-- Other, multilayer	kg.	10%	-
4418 79 00	-- Other	kg.	10%	-
	- <i>*Engineered structural timber products:</i>			
4418 81 00	-- Glue-laminated timber (glulam)	kg.	10%	-
4418 82 00	-- Cross-laminated timber (CLT or X-lam)	kg.	10%	-
4418 83 00	-- I beams	kg.	10%	-
4418 89 00	-- Other	kg.	10%	-
4418 91 00	-- Of bamboo	kg.	10%	-
*4418 92 00	-- Cellular wood panels	kg.	10%	-
4418 99 00	-- Other	kg.	10%	-
4419	TABLEWARE AND KITCHENWARE, OF WOOD			
	- <i>Of bamboo:</i>			
4419 11 00	-- Bread boards, chopping boards and similar boards	kg.	10%	-
4419 12 00	-- Chopsticks	kg.	10%	-
4419 19 00	-- Other	kg.	10%	-
*4419 20 00	- of tropical wood	kg.	10%	-
4419 90	- <i>Other:</i>			
4419 90 10	--- Bread boards, chopping boards and similar boards	kg.	10%	-
4419 90 20	--- Chopsticks	kg.	10%	-
4419 90 90	--- Other	kg.	10%	-
4420	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			
	- <i>*Statuettes and other ornaments:</i>			
*4420 11 00	-- Of tropical wood	kg.	10%	-
*4420 19 00	-- Other	kg.	10%	-
4420 90	- <i>Other :</i>			
4420 90 10	---- Wood marquetry and inlaid wood	kg.	10%	-
4420 90 90	---- Other	kg.	10%	-
4421	OTHER ARTICLES OF WOOD			

4421 10 00	- Clothes hangers	kg.	10%	-
	- <i>Other:</i>			
*4421 20 00	- Coffins	kg.	10%	-
4421 91	-- <i>Of bamboo:</i>			
	--- <i>Spools, cops, bobbins, sewing thread reels and the like of turned wood:</i>			
4421 91 11	---- For cotton machinery	kg.	10%	-
4422 91 12	---- For jute machinery	kg.	10%	-
4423 91 13	---- For silk regenerated and synthetic fibre machinery	kg.	10%	-
4424 91 14	---- For other machinery	kg.	10%	-
4421 91 19	---- Other	kg.	10%	-
4421 91 20	--- Wood Paving Blocks	kg.	10%	-
4421 91 30	--- Match splints	kg.	10%	-
4421 91 40	--- Pencil slats	kg.	10%	-
4421 91 50	--- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	10%	-
4421 91 60	--- Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 91 70	--- Articles of densified wood not included or specified elsewhere	kg.	10%	-
4421 91 90	--- Other	kg.	10%	-
4421 99	-- <i>Other:</i>			
	--- <i>Spools, cops, bobbins, sewing thread reels and the like of turned wood:</i>			
4421 99 11	---- For cotton machinery	kg.	10%	-
4421 99 12	---- For jute machinery	kg.	10%	-
4421 99 13	---- For silk regenerated and synthetic fibre machinery	kg.	10%	-
4421 99 14	---- For other machinery	kg.	10%	-
4421 99 19	---- Other	kg.	10%	-
4421 99 20	--- Wood Paving Blocks	kg.	10%	-
4421 99 30	--- Match splints	kg.	10%	-
4421 99 40	--- Pencil slats	kg.	10%	-
4421 99 50	--- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	10%	-
4421 99 60	--- Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 99 70	--- Articles of densified wood not included or specified elsewhere	kg.	10%	-
4421 99 90	--- Other	kg.	10%	-
