
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 14.01);
 - (d) Activated charcoal (heading 38.01);
 - (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;

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- (k) Imitation jewellery of heading 17.17;
- (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.

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, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Juletung, 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, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	10%	kg	245.01
4401.20.00	Wood in chips or particles:			
4401.21.00	Coniferous	5%	kg	246.11
4401.22.00	Non-coniferous	5%	kg	246.15
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	kg	246.2
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10.00	Of bamboo	15%	kg	###
4402.90.00	Other	15%	kg	###
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10.00	Treated with paint, stains, cresote or other preservatives:			
4403.10.10	Of coniferous species	5%	kg and m ³	247.31
4403.10.20	Of mahogany	5%	kg and m ³	247.32
4403.10.90	Of other non-coniferous species	10%	kg and m ³	247.39
4403.20.00	Other, coniferous	5%	kg and m ³	247.4
4403.40.00	Other, of tropical wood specified in sub-heading Note 1 to this Chapter:			
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m ³	247.511
4403.49.00	Other:			
4403.49.10	Mahogany	5%	kg and m ³	247.512
4403.49.90	Other	10%	kg and m ³	247.519

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4403.90.00	Other:			
4403.91.00	Of oak (<i>Quercus spp.</i>)	5%	kg and m ³	247.521
4403.92.00	Of beech (<i>Fagus spp.</i>)	5%	kg and m ³	247.522
4403.99.00	Other:			
4403.99.10	Of greenheart	10%	kg and m ³	247.523
4403.99.90	Other	10%	kg and m ³	247.529
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:			
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	kg	634.911
4404.10.90	Other	5%	kg	634.912
4404.20.00	Non-coniferous:			
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg	634.913
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	kg	634.914
4404.20.90	Other	5%	kg	634.919
4405.00.00	Wood wool; wood flour.	Free	kg	634.93
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.10.00	Not impregnated	15%	kg and m ³	248.11
4406.90.00	Other	15%	kg and m ³	248.19
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00	Coniferous:			
4407.10.10	Pitch-pine	5%	kg and m ³	248.21
4407.10.90	Other, coniferous	5%	kg and m ³	248.29

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4407.20.00	Of tropical wood specified in subheading Note 1 to this Chapter:			
4407.21.00	Mahogany (<i>swietenia spp.</i>)	5%	kg and m ³	248.41
4407.22.00	Virola, Imbuia and Balsa	15%	kg and m ³	248.42
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m ³	248.43
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg and m ³	248.44
4407.27.00	Sapelli	15%	kg and m ³	###
4407.28.00	Iroko	15%	kg and m ³	###
4407.29.00	Other:			
4407.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg and m ³	248.45
4407.29.20	Greenheart	15%	kg and m ³	248.46
4407.29.30	Mora	15%	kg and m ³	248.47
4407.29.90	Other	15%	kg and m ³	248.48
4407.90.00	Other:			
4407.91.00	Of oak (<i>Quercus spp.</i>)	5%	kg and m ³	248.491
4407.92.00	Of beech (<i>Fagus spp.</i>)	5%	kg and m ³	248.492
4407.93.00	Of maple (<i>Acer spp.</i>)	15%	kg and m ³	###
4407.94.00	Of cherry (<i>Prunus spp.</i>)	15%	kg and m ³	###
4407.95.00	Of ash (<i>Fraxinus spp.</i>)	15%	kg and m ³	###
4407.99.00	Other	15%	kg and m ³	248.499
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.			
4408.10.00	Coniferous:			
4408.10.10	Veneer sheets and sheets for plywood	Free	kg and m ³	634.111
4408.10.90	Other	15%	kg and m ³	634.119
4408.30.00	Of tropical wood specified in subheading Note 1 to this Chapter:			
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m ³	634.121

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4408.39.00	Other:			
4408.39.10	Veneer sheets and sheets for plywood	Free	kg and m ³	634.122
4408.39.90	Other	15%	kg and m ³	634.123
4408.90.00	Other	15%	kg and m ³	634.129
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) alongany of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10.00	Coniferous:			
4409.10.10	Pitch-pine	5%	kg and m ³	248.31
4409.10.90	Other	5%	kg and m ³	248.39
4409.20.00	Non-coniferous:			
4409.21.00	Of bamboo	15%	kg and m ³	###
4409.29.00	Other:			
4409.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg and m ³	248.51
4409.29.20	Greenheart	15%	kg and m ³	248.52
4409.29.30	Mohagany	5%	kg and m ³	248.53
4409.29.40	Mora	15%	kg and m ³	248.54
4409.29.90	Other	15%	kg and m ³	248.59
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.			
4410.10.00	Of wood:			
4410.11.00	Particle board	5%	kg and m ³	###
4410.12.00	Oriented strand board (OSB)	5%	kg and m ³	###
4410.19.00	Other	5%	kg and m ³	###
4410.90.00	Other	5%	kg and m ³	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
4411.10.00	Medium density fibreboard (MDF):			
4411.12.00	Of a thickness not exceeding 5 mm	5%	kg	###
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg	###
4411.14.00	Of a thickness exceeding 9 mm	5%	kg	###
4411.90.00	Other:			
4411.92.00	Of a density exceeding 0.8g/cm ²	5%	kg	###
4411.93.00	Of a density exceeding 0.5g/cm ² but not exceeding 0.8g/cm ²	5%	kg	###
4411.94.00	Of a density not exceeding 0.5g/cm ²	5%	kg	###
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10.00	Of bamboo	10%	kg and m ³	###
4412.30.00	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 specified in Subheading Note 1 to this Chapter	10%	kg and m ³	634.311
4412.32.00	Other, with at least one outer ply of non-coniferous wood	10%	kg and m ³	634.319
4412.39.00	Other	10%	kg and m ³	###
4412.90.00	Other:			
4412.94.00	Blockboard, laminboard and battenboard	Free	kg and m ³	###
4412.99.00	Other	Free	kg and m ³	###
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	5%	kg	634.21
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%	kg	635.41

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	Cases, boxes, crates, drums and similar packings; cable-drums	Free	kg and u	635.11
4415.20.00	Pallets, box pallets and other load boards; pallet collars	20%	kg and u	635.12
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00.10	Casks, barrels and puncheons, of oak	Free	kg	635.21
4416.00.90	Other	Free	kg	635.29
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	15%	kg and u	635.911
4417.00.20	Tools, tool bodies and other tool handles	5%	kg and u	635.912
4417.00.30	Broom or brush bodies	5%	kg and u	635.913
4417.00.90	Other	5%	kg and u	635.919
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	10%	kg	635.31
4418.20.00	Doors and their frames and thresholds	10%	kg	635.32
4418.40.00	Shuttering for concrete constructional work	15%	kg	635.392
4418.50.00	Shingles and shakes:			
4418.50.10	Shingles	15%	kg and 1000 shingles	635.331

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4418.50.20	Shakes	15%	kg and 1000 shingles	635.332 ###
4418.60.00	Posts and beams	15%	kg	###
4418.70.00	Assembled flooring panels:			
4418.71.00	For mosaic floors	15%	kg	###
4418.72.00	Other, multilayer	15%	kg	635.399
4418.79.00	Other:			
4418.79.10	Parquet panels	15%	kg	###
4418.79.90	Other	15%	kg	###
4418.90.00	Other:	15%	kg	635.399
4418.90.10	Cellular wood panels, whether or not faced with based metal	5%	kg	###
4418.90.90	Other	15%	kg	###
4419.00.00	Tableware and kitchenware, of wood.	20%	kg	635.42
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:			
4420.10.10	Wall plaques	20%	kg	635.491
4420.10.90	Other	20%	kg	635.492
4420.90.00	Other:			
4420.90.10	Wood marquetry and inlaid wood	5%	kg and m ³	635.493
4420.90.90	Other	20%	kg	635.499
44.21	Other articles of wood.			
4421.10.00	Clothes hangers	20%	kg	635.991
4421.90.00	Other:			
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	kg	635.992
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	kg	635.993

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins	15%	kg	635.994
4421.90.40	Capacity measures; ladders and steps	15%	kg	635.995
4421.90.50	Match splints	15%	kg	635.996
4421.90.90	Other	20%	kg	635.999

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