

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
(insert full text in nomenclature)
- (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 Notes.

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.

Additional CARICOM Note.

1. The unit for tariff items 4418.50.10 and 4418.50.20 is: kg and 1,000 count.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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			- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:			
4401.11	00		--Coniferous	10%	Kg	245.01
4401.12	00		--Non-coniferous	10%	kg	245.11
4401.20			- Wood in chips or particles:			
4401.21	00		- - Coniferous	5%	kg	246.11
4401.22	00		- - Non-coniferous	5%	kg	246.15
4401.30			- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:			
4401.31	00		- - Wood pellets	15%	kg	246.2
4401.39	00		- - Other	15%	kg	246.2
4401.40	00		- Sawdust and wood waste and scrap, not agglomerated	15%	kg	
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10	00		- Of bamboo	15%	kg	245.021
4402.90	00		- Other	15%	kg	245.029
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:			
4403.11	00		- - coniferous	5%	kg/m ³	247.311
4403.12	00		--Non-coniferous	10%	kg/m ³	247.312
4403.20			- Other, coniferous:			
4403.21	00		--Of pine (Pinus spp), of which any cross-sectional dimension is 15cm or more	5%	kg/m ³	247.41
4403.22	00		-- Of pine (PINUS SPP), other	5%	kg/m ³	247.42
4403.23	00		--Of fir (Abies spp) and spruce (Picea spp), of which any cross-sectional dimension is 15cm or more	5%	kg/m ³	247.43
4403.24	00		--Of fir (Abies spp) and spruce (Picea spp), other	5%	kg/m ³	247.44
4403.25	00		--Other, of which any cross-sectional dimension is 15cm or more	5%	kg/m ³	247.45
4403.26	00		--Other	5%	kg/m ³	247.46
4403.40	00		- Other, of tropical wood:			
4403.41	00		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg/m ³	247.511
4403.49	00		- - Other:			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4403.49	10		- - - Mahogany	5%	kg/m ³	247.512
4403.49	90		- - - Other	10%	kg/m ³	247.519
4403.90			- Other:			
4403.91	00		- - Of oak (<i>Quercus spp.</i>)	5%	kg/m ³	247.521
4403.93	00		- - Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15cm or more	5%	kg/m ³	247.522
4403.94	00		- - Of beech (<i>Fagus spp.</i>), other	5%		
4403.95	00		- - Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15cm or more	10%	kg/m ³	247.523
4403.96	00		--Of birch(<i>betula spp.</i>), other			
4403.97	00		--Of poplar and aspen(<i>populus spp.</i>)			
4403.98	00		--Of eucalyptus(<i>Eucalyptus spp.</i>)			
4403.99			- - Other	10%	kg/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			- Not impregnated:			
4406.11	00		- Coniferous	15%	kg/m ³	248.11
4406.12	00		--Non-coniferous	15%	kg/m ³	248.12
4406.90			-Other:			
4406.91	00		--Coniferous	15%	kg/m ³	248.191
4406.92	00		--Non-coniferous	15%	kg/m ³	248.192
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			- Coniferous:			
4407.11	00		- - Of pine (<i>Pinus spp.</i>):		kg/m ³	248.21
4407.11	10		---Pitch-pine	5%	kg/m ³	248.21
4407.11	20		- - - Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg/m ³	248.45

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4407.11	90		- - - Other, coniferous	5%	kg/m ³	248.29
4407.12	00		--Of fir(<i>Abies spp</i>) and spruce <i>Picea spp</i>)	15%	kg/m ³	248.22
4407.19	00		-- Other	5%	kg/m ³	248.28
4407.20			- Of tropical wood:			
4407.21	00		- - Mahogany (<i>swietenia spp.</i>)	5%	kg/m ³	248.41
4407.22	00		- - Virola, Imbuia and Balsa	15%	kg/m ³	248.42
4407.25	00		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m ³	248.43
4407.26	00		- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg/m ³	248.44
4407.27	00		- - Sapelli	15%	kg/m ³	248.48
4407.28	00		- - Iroko	15%	kg/m ³	248.482
4407.29	00		- - Other	15%	kg/m ³	248.489
4407.90			- Other:			
4407.91	00		- - Of oak (<i>Quercus spp.</i>)	5%	kg/m ³	248.491
4407.92	00		- - Of beech (<i>Fagus spp.</i>)	5%	kg/m ³	248.492
4407.93	00		- - Of maple (<i>Acer spp.</i>)	15%	kg/m ³	248.493
4407.94	00		- - Of cherry (<i>Prunus spp.</i>)	15%	kg/m ³	248.494
4407.95	00		- - Of ash (<i>Fraxinus spp.</i>)	15%	kg/m ³	248.495
4407.96	00		--Of birch (<i>Betula spp</i>)	15%	kg/m ³	248.496
4407.97	00		-- Of poplar and aspen (<i>Populus spp</i>)	15%	kg/m ³	248.497
4407.99	00		- - Other:			
4407.99	10		- - - Greenheart	15%	kg/m ³	248.46
4407.99	20		- - - Mora	15%	kg/m ³	248.47
4407.99	90		- - - Other	15%	kg/m ³	248.48
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/m ³	634.111
4408.10	90		- - - Other	15%	kg/m ³	634.119
4408.30			- Of tropical wood:			
4408.31	00		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m ³	634.121
4408.39	00		- - Other:			
4408.39	10		- - - Veneer sheets and sheets for plywood	Free	kg/m ³	634.122
4408.39	90		- - - Other	15%	kg/m ³	634.123
4408.90	00		- Other	15%	kg/m ³	634.129

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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.			
4409.10	00		- Coniferous:			
4409.10	10		- - - Pitch-pine	5%	kg/m ³	248.31
4409.10	20		- - - Caribbean cedar (<i>Cedrela odorata</i>)	15%	kg/m ³	248.51
4409.10	90		- - - Other	5%	kg/m ³	248.39
4409.20			- Non-coniferous:			
4409.21	00		- - Of bamboo\	15%	kg/m ³	248..55
4409.22	00		-- Of tropical wood	15%	kg/m ³	248.56
4409.29	00		- - Other:			
4409.29	20		- - - Greenheart	15%	kg/m ³	248.52
4409.29	30		- - - Mahogany	5%	kg/m ³	248.53
4409.29	40		- - - Mora	15%	kg/m ³	248.54
4409.29	90		- - - Other	15%	kg/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			- Of wood:			
4410.11	00		- - Particle board	5%	kg/m ³	634.221
4410.12	00		- - Oriented strand board (OSB)	5%	kg/m ³	634.222
4410.19	00		- - Other	5%	kg/m ³	634.229
4410.90	00		- Other	5%	kg/m ³	634.23
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
4411.10			- Medium density fibreboard (MDF):			
4411.12	00		- - Of a thickness not exceeding 5 mm	5%	kg	634.541
4411.13	00		- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg	634.542
4411.14	00		- - Of a thickness exceeding 9 mm	5%	kg	634.543
4411.90			- Other:			
4411.92	00		- - Of a density exceeding 0.8 g/cm ²	5%	kg	634.591
4411.93	00		- - Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ²	5%	kg	634.592
4411.94	00		- - Of a density not exceeding 0.5 g/cm ²	5%	kg	634.593
44.12			Plywood, veneered panels and similar laminated wood.			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4412.10	00		- Of bamboo	10%	kg/m ³	634.32
4412.30			- 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	10%	kg/m ³	634.311
4412.33	00		- - 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), robina (Robina spp), tulipwood)Liriodendron spp), or walnut(Juglans spp)	10%	kg/m ³	634.319
4412.34	00		--Other, with at least one outer ply of non-coniferous wood not specified under sub-heading4412.33	10%	kg/m ³	
4412.39	00		- - Other with both outer plies of coniferous wood	10%	kg/m ³	634.319
4412.90			- Other:			
4412.94	00		- - Blockboard, laminboard and battenboard	Free	kg/m ³	634.33
4412.99	00		- - Other	Free	kg/m ³	634.39
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
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/u	635.11
4415.20	00		- Pallets, box pallets and other load boards; pallet collars	20%	kg/u	635.12
44.16			Casks, barrels, vats, tubs and other cooper's 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
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		- - - Handles for axes, brooms, mops, files, hammers, hoes, picks, rakes and shovels	15%	kg/u	635.911

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4417.00	20		- - - Tools, tool bodies and other tool handles	5%	kg/u	635.912
4417.00	30		- - - Broom or brush bodies	5%	kg/u	635.913
4417.00	90		- - - Other	5%	kg/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			- Shingles and shakes:			
4418.50	10		- - - Shingles	15%	CAR Note 1	635.331
4418.50	20		- - - Shakes	15%	CAR Note 1	635.332
4418.60	00		- Posts and beams	15%	kg	635.394
4418.70			- Assembled flooring panels:			
4418.73	00		-- Of bamboo or with at least the top layer(wear layer) of bamboo	15%		
4418.74	00		- -Other for mosaic floors	15%	kg	635.345
4418.75	00		- - Other, multilayer	15%	kg	635.399
4418.79	00		- - Other:			
4418.79	10		- - - Parquet panels	15%	kg	635.343
4418.79	90		- - - Other	15%	kg	635.349
4418.90	00		- Other:			
4418.91	00		- - Of bamboo	15%	kg	635.391
4418.99	00		- - - Other	15%	kg	635.3999
44.19			Tableware and kitchenware, of wood.\			
			-Of bamboo :			
4419.11	00		--Bread board, chopping board and similar boards	20%	kg	635.4211
4419.12	00		-- Chopsticks	20%	kg	635.4212
4419.19	00		-- Other	20%	kg	635.4219
4419.90	00		-Other	20%	kg	635.429
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/m ³	635.493
4420.90	90		- - - Other	20%	kg	635.499

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
44.21			Other articles of wood.			
4421.10	00		- Clothes hangers	20%	kg	635.991
4421.90	00		- Other:			
4421.91	00		-- Of bamboo	20%	kg	635.997
4421.99	00		--Other:			
4421.99	10		- - - Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	kg	635.992
4421.99	20		- - - Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	kg	635.993
4421.99	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
4421.99	40		- - - Capacity measures; ladders and steps	15%	kg	635.995
4421.99	50		- - - Match splints	15%	kg	635.996
4421.99	90		- - - Other	20%	kg	635.999