

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 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 of 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, lamps and lighting fittings, pre-fabricated buildings);

(p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(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.

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.

*vide notfn. no. 19/2005, dt. 5.5.2005

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. Omitted

SUPPLEMENTARY NOTES

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS : 710-1976.

2. “Aircraft plywood” means plywood conforming to Indian Standard Specification Nos. IS:709-1974 and IS:4859-1968.

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 or 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 |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 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 | -- Coniferous: | | |
| 4401 11 10 | --- In logs | mt | 12.5% |
| 4401 11 90 | --- Other | mt | 12.5% |
| 4401 12 | -- Non-coniferous: | | |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|----------------|--------------|
| (1) | (2) | (3) | (4) |
| 4401 12 10 | - - - In logs | mt | 12.5% |
| 4401 12 90 | - - - Other | mt | 12.5% |
| | - <i>Wood in chips or particles :</i> | | |
| 4401 21 00 | -- Coniferous | mt | 12.5% |
| 4401 22 00 | -- Non-coniferous | mt | 12.5% |
| | - Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms: | | |
| 4401 31 00 | -- Wood pellets | mt | 12.5% |
| 4401 39 00 | -- Other | mt | 12.5% |
| 4401 40 00 | - Sawdust and wood waste and scrap, not agglomerated | mt | 12.5% |
| 4402 | WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED | | |
| 4402 10 | - <i>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</i> | | |
| 4402 10 10 | --- Of bamboo | mt | |
| 4402 90 | - <i>Other :</i> | | |
| 4402 90 10 | --- Of coconut shell | mt | |
| 4402 90 90 | --- Other | mt | |
| 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 | 12.5% |
| 4403 12 00 | -- Non-coniferous | m ³ | 12.5% |
| | - Other, coniferous: | | |
| 4403 21 | -- Of pine (<i>Pinus</i> spp.), of which any cross-sectional dimension is 15 cm or more: | | |
| 4403 21 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 21 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 21 90 | --- Other | m ³ | 12.5% |
| 4403 22 | -- Of pine (<i>Pinus</i> spp.), other: | | |
| 4403 22 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 22 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 22 90 | --- Other | m ³ | 12.5% |
| 4403 23 | -- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), of which any cross-sectional dimension is 15 cm or more: | | |
| 4403 23 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 23 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 23 90 | --- Other | m ³ | 12.5% |
| 4403 24 | -- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), other: | | |
| 4403 24 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 24 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 24 90 | --- Other | m ³ | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|----------------|--------------|
| (1) | (2) | (3) | (4) |
| 4403 25 | -- Other, of which any cross-sectional dimension is 15 cm or more: | | |
| 4403 25 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 25 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 25 90 | --- Other | m ³ | 12.5% |
| 4403 26 | -- Other: | | |
| 4403 26 10 | --- Saw logs and veneer logs | m ³ | 12.5% |
| 4403 26 20 | --- Poles, pilings and posts | m ³ | 12.5% |
| 4403 26 90 | --- Other | m ³ | 12.5% |
| | - Other, of tropical wood: | | |
| 4403 41 00 | -- Dark red meranti, light red meranti and meranti bakau | m ³ | 12.5% |
| 4403 49 | -- <i>Other</i> : | | |
| 4403 49 10 | --- Teak wood in rough | m ³ | 12.5% |
| 4403 49 90 | --- Other | m ³ | 12.5% |
| | - <i>Other</i> : | | |
| 4403 91 00 | -- Of oak (<i>Quercus</i> Spp.) | m ³ | 12.5% |
| 4403 93 00 | -- Of beech (<i>Fagus</i> spp.), of which any cross-sectional dimension is 15 cm or more | m ³ | 12.5% |
| 4403 94 00 | -- Of beech (<i>Fagus</i> spp.), other | m ³ | 12.5% |
| 4403 95 00 | -- Of birch (<i>Betula</i> spp.), of which any cross-sectional dimension is 15 cm or more | m ³ | 12.5% |
| 4403 96 00 | -- Of birch (<i>Betula</i> spp.), other | m ³ | 12.5% |
| 4403 97 00 | -- Of poplar and aspen (<i>Populus</i> spp.) | m ³ | 12.5% |
| 4403 98 00 | -- Of eucalyptus (<i>Eucalyptus</i> spp.) | m ³ | 12.5% |
| 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 (Dalbergea Latifolio):</i> | | |
| 4403 99 11 | ---- Andaman Padauk (<i>Pterocarous dalbaergiodes</i>) | m ³ | 12.5% |
| 4403 99 12 | ---- Bonsum (<i>Phoebe goalparensis</i>) | m ³ | 12.5% |
| 4403 99 13 | ---- Gurgan (<i>Dipterocarpus alatus</i>) | m ³ | 12.5% |
| 4403 99 14 | ---- Khair (<i>Acacia Catechu</i>) | m ³ | 12.5% |
| 4403 99 15 | ---- Lampati (<i>Duabanga grandiflora</i>) | m ³ | 12.5% |
| 4403 99 16 | ---- Laurel (<i>Terminalia alata</i>) | m ³ | 12.5% |
| 4403 99 17 | ---- Paliwood (<i>Palaquium Elliplicum</i>) | m ³ | 12.5% |
| 4403 99 18 | ---- Red Sanders (<i>Pterocar pus Sautatinus</i>) | m ³ | 12.5% |
| 4403 99 19 | ---- Rose Wood (<i>Dalbergea Latifolio</i>) | m ³ | 12.5% |
| | --- Sal (<i>Chorea robusta</i> , Sandalwood (<i>Santalum album</i>), Semul (<i>Bombax ceiba</i>), Walnut wood (<i>Juglans binata</i>), Anjam (<i>Hardwickia binata</i>), Sisso (<i>Dalbergia sisso</i>) and | | |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------------|---|----------------|--------------|
| (1) | (2) | (3) | (4) |
| 4403 99 21 | White cedar (<i>Dysozylum</i> spp) and the like: ---- Sal (<i>Chorea robusta</i>) | m ³ | 12.5% |
| 4403 99 22 | ---- Sandal wood (<i>Santalum alburn</i>) | m ³ | 12.5% |
| 4403 99 23 | ---- Semul (<i>Bombax ceiba</i>) | m ³ | 12.5% |
| 4403 99 24 | ---- Walnut wood (<i>Juglans binata</i>) | m ³ | 12.5% |
| 4403 99 25 | ---- Anjam (<i>Hardwickia binata</i>) | m ³ | 12.5% |
| 4403 99 26 | ---- Omitted | | |
| 4403 99 27 | ---- Sissoo (<i>Dalbergia sissoo</i>) | m ³ | 12.5% |
| 4403 99 28 | ---- White cedar (<i>Dysozylum malabaricum</i>) | m ³ | 12.5% |
| 4403 99 90 | ---- Other | m ³ | 12.5% |
| 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. | 12.5% |
| 4404 20 | - <i>Non-coniferous</i> : | | |
| 4404 20 10 | --- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like | kg. | 12.5% |
| 4404 20 20 | --- Drawn Wood | kg. | 12.5% |
| 4404 20 90 | --- Other | kg. | 12.5% |
| 4405 00 00 | WOOD WOOL; WOOD FLOUR | kg. | Nil |
| 4406 | RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD | | |
| | - Not impregnated: | | |
| 4406 11 00 | -- Coniferous | m ³ | 12.5% |
| 4406 12 00 | -- Non-coniferous | m ³ | 12.5% |
| | - Other: | | |
| 4406 91 00 | -- Coniferous | m ³ | 12.5% |
| 4406 92 00 | -- Non-coniferous | m ³ | 12.5% |
| 4407 | WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM | | |
| 4407 10 | - <i>Coniferous</i> : | | |
| 4407 11 00 | -- Of pine (<i>Pinus</i> spp.) | m ³ | Nil |
| 4407 12 00 | -- Of fir (<i>Abies</i> spp.) and Spruce (<i>Picea</i> spp.) | m ³ | Nil |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|----------------|--------------|
| (1) | (2) | (3) | (4) |
| 4407 19 | -- Other: | | |
| 4407 19 10 | --- Douglas fir (<i>Pseudotsuga menziesii</i>) | m ³ | Nil |
| 4407 19 90 | --- Other | m ³ | Nil |
| | - Of tropical wood: | | |
| 4407 21 00 | -- Mahogany (<i>Swietenia</i> spp.) | m ³ | Nil |
| 4407 22 00 | -- Virola, Imbuia and balsa | m ³ | Nil |
| 4407 25 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | m ³ | Nil |
| 4407 26 00 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | m ³ | Nil |
| 4407 27 00 | -- Sapelli | m ³ | Nil |
| 4407 28 00 | -- Iroko | m ³ | Nil |
| 4407 29 | -- <i>Other</i> : | | |
| 4407 29 10 | --- Teak wood | m ³ | Nil |
| 4407 29 90 | --- Other | m ³ | Nil |
| | - <i>Other</i> : | | |
| 4407 91 00 | -- Of oak (<i>Quercus</i> Spp.) | m ³ | Nil |
| 4407 92 00 | -- Of beech (<i>Fagus</i> Spp.) | m ³ | Nil |
| 4407 93 00 | -- Of maple (<i>Acer</i> spp.) | m ³ | Nil |
| 4407 94 00 | -- Of cherry (<i>Prunus</i> spp.) | m ³ | Nil |
| 4407 95 00 | -- Of ash (<i>Fraxinus</i> spp.) | m ³ | Nil |
| 4407 96 00 | -- Of birch (<i>Betula</i> spp.) | m ³ | Nil |
| 4407 97 00 | -- Of poplar and aspen (<i>Populus</i> spp.) | m ³ | Nil |
| 4407 99 | -- <i>Other</i> : | | |
| 4407 99 10 | Omitted | m ³ | Nil |
| 4407 99 20 | --- Willow | m ³ | Nil |
| 4407 99 90 | --- Other | m ³ | Nil |
| 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. | 12.5% |
| 4408 10 20 | --- Oak wood veneer | kg. | 12.5% |
| 4408 10 30 | --- Veneer sheets, for match boxes and match splints | kg. | Nil |
| 4408 10 90 | --- Other | kg. | 12.5% |
| | - Of tropical wood: | | |
| 4408 31 | -- Of Dark red meranti, Light red meranti, Meranti bakau: | | |
| 4408 31 10 | --- Sheets for plywood | kg. | 12.5% |
| 4408 31 20 | --- Veneer sheets (of Rose wood) | kg. | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 4408 31 30 | --- Veneer sheets, for match boxes and match splints | kg. | Nil |
| 4408 31 90 | --- Other | kg. | 12.5% |
| 4408 39 | -- <i>Other:</i> | | |
| 4408 39 10 | --- Sheets for plywoods | kg. | 12.5% |
| 4408 39 20 | --- Veneer sheets (of Rose wood) | kg. | 12.5% |
| 4408 39 30 | --- Veneer sheets, for match boxes and match splints | kg. | Nil |
| 4408 39 90 | --- Other | kg. | 12.5% |
| 4408 90 | - <i>Other:</i> | | |
| 4408 90 10 | --- Sheets for plywoods | kg. | 12.5% |
| 4408 90 20 | --- Veneer sheets, for match boxes and match splints | kg. | Nil |
| 4408 90 90 | --- Other | kg. | 12.5% |
| 4409 | 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 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. | 12.5% |
| 4409 10 20 | --- Beadings, and mouldings (including moulded, skirting and other moulded boards) | kg. | 12.5% |
| 4409 10 90 | --- Other | kg. | 12.5% |
| | - <i>Non-coniferous:</i> | | |
| 4409 21 00 | -- Of bamboo | kg. | 12.5% |
| 4409 22 00 | -- Of tropical wood | kg. | 12.5% |
| 4409 29 | -- <i>Other :</i> | | |
| 4409 29 10 | --- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded | kg. | 12.5% |
| 4409 29 20 | --- Beadings and mouldings (including moulded skirting and other moulded boards) | kg. | 12.5% |
| 4409 29 90 | --- Other | kg. | 12.5% |
| 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. | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| 4410 11 20 | --- Insulation board and hardboard | kg. | 12.5% |
| 4410 11 30 | --- Veneered particle board, not having decorative veneers on any face | kg. | 12.5% |
| 4410 11 90 | --- Others | kg. | 12.5% |
| 4410 12 | -- <i>Oriented strand-board (OSB):</i> | | |
| 4410 12 10 | --- Unworked or not further worked than sanded | kg. | 12.5% |
| 4410 12 90 | --- Other | kg. | 12.5% |
| 4410 19 00 | -- Other | kg. | 12.5% |
| 4410 90 | - <i>Other:</i> | | |
| 4410 90 10 | --- Plain particle board | kg. | 12.5% |
| 4410 90 20 | --- Insulation board and hard board | kg. | 12.5% |
| 4410 90 30 | --- Veneered particle board, not having decorative veneers on any face | kg. | 12.5% |
| 4410 90 40 | --- Of Coir | kg. | 12.5% |
| 4410 90 50 | --- Of jute fibre | kg. | 12.5% |
| 4410 90 90 | --- Others | kg. | 12.5% |
| 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. | 12.5% |
| 4411 13 00 | -- Of a thickness exceeding 5 mm but not exceeding 9 mm. | kg. | 12.5% |
| 4411 14 00 | -- Of a thickness exceeding 9 mm | kg. | 12.5% |
| | - <i>Other :</i> | | |
| 4411 92 | -- Of a density exceeding 0.8 gm/cm ³ : | | |
| | --- <i>Not mechanically worked or surface covered :</i> | | |
| 4411 92 11 | ---- Hardboard | kg. | 12.5% |
| 4411 92 19 | ---- Other | kg. | 12.5% |
| | --- <i>Other :</i> | | |
| 4411 92 21 | ---- Hardboard | kg. | 12.5% |
| 4411 92 29 | ---- Other | kg. | 12.5% |
| | -- <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. | 12.5% |
| 4411 93 19 | ---- Other | kg. | 12.5% |
| | --- <i>Other :</i> | | |
| 4411 93 21 | ---- Insulation board | kg. | 12.5% |
| 4411 93 29 | ---- Other | kg. | 12.5% |
| 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. | 12.5% |
| 4411 94 19 | ---- Other | kg. | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|----------------|--------------|
| (1) | (2) | (3) | (4) |
| | --- <i>Other:</i> | | |
| 4411 94 21 | ---- Insulation board | kg. | 12.5% |
| 4411 94 22 | ---- Of Coil | kg. | 12.5% |
| 4411 94 23 | ---- Of jute fibre | kg. | 12.5% |
| 441194 29 | ---- Other | kg. | 12.5% |
| 4412 | PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD | | |
| 4412 10 00 | - Of bamboo | m ³ | 12.5% |
| | - <i>Other Plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :</i> | | |
| 4412 31 | -- With at least one outer ply of tropical wood: | | |
| 4412 31 10 | --- Decorative plywood | m ³ | 12.5% |
| 4412 31 20 | --- Tea chest panels or shooks, packed in sets | m ³ | 12.5% |
| 4412 31 30 | --- Other tea chest panels | m ³ | 12.5% |
| 4412 31 40 | --- Marine and aircraft plywood | m ³ | 12.5% |
| 4412 31 50 | --- Cuttings and trimmings of plywood of width not exceeding 5 cm | m ³ | 12.5% |
| 4412 31 90 | --- Other | m ³ | 12.5% |
| 4412 33 | -- 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.): | | |
| 4412 33 10 | --- Decorative plywood | m ³ | 12.5% |
| 4412 33 20 | --- Tea chest panels, shooks whether or not packed in sets | m ³ | 12.5% |
| 4412 33 30 | --- Marine and aircraft plywood | m ³ | 12.5% |
| 4412 33 40 | --- Cutting and trimmings of plywood of width not exceeding 5 cm | m ³ | 12.5% |
| 4412 33 90 | --- Other | m ³ | 12.5% |
| 4412 34 | -- Other, with at least one outer ply of non-coniferous wood not specified under sub-heading 4412 33: | | |
| 4412 34 10 | --- Decorative plywood | m ³ | 12.5% |
| 4412 34 20 | --- Tea chest panels, shooks whether or not packed in sets | m ³ | 12.5% |
| 4412 34 30 | --- Marine and aircraft plywood | m ³ | 12.5% |
| 4412 34 40 | --- Cutting and trimmings of plywood of width not exceeding 5 cm | m ³ | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------------|---|----------------|--------------|
| (1) | (2) | (3) | (4) |
| 4412 34 90 | --- Other | m ³ | 12.5% |
| 4412 39 | -- Other, with both outer plies of coniferous wood: | | |
| 4412 39 10 | --- Decorative plywood | m ³ | 12.5% |
| 4412 39 20 | --- Tea chest panels, shooks whether or not packed in sets | m ³ | 12.5% |
| 4412 39 30 | --- Marine and aircraft plywood | m ³ | 12.5% |
| 4412 39 40 | --- Cutting and trimmings of plywood of width not exceeding 5 cm | m ³ | 12.5% |
| 4412 39 90 | --- Other | | |
| | - <i>Other</i> : | | |
| 4412 94 00 | -- Blockboard, laminboard and battenboard | m ³ | 12.5% |
| 4412 99 | -- <i>Other</i> : | | |
| 4412 99 10 | --- Decorative plywood | m ³ | 12.5% |
| 4412 99 20 | --- Tea chest panel or shooks, packed in sets | m ³ | 12.5% |
| 4412 99 30 | --- Marine and aircraft plywood | m ³ | 12.5% |
| 4412 99 40 | --- Cuttings and trimmings of plywood of width not exceeding 5 cm | m ³ | 12.5% |
| 4412 99 90 | --- Other | m ³ | 12.5% |
| 4413 00 00 | DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES | kg. | 12.5% |
| 4414 00 00 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS | kg. | 12.5% |
| 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 | 12.5% |
| 4415 20 00 | - Pallets, box pallets and other load boards; pallet collars | u | 12.5% |
| 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. | 12.5% |
| 4416 00 20 | --- Other coopers' products | kg. | 12.5% |
| | --- <i>Parts (of wood):</i> | | |
| 4416 00 91 | ---- Riven or sawn staves of wood not further prepared | kg. | 12.5% |
| 4416 00 99 | ---- Other | kg. | 12.5% |
| 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. | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| 4418 | 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 | kg. | 12.5% |
| 4418 20 | - <i>Doors and their frames and thresholds:</i> | | |
| 4418 20 10 | --- Flush doors | kg. | 12.5% |
| 4418 20 20 | --- Frames and thresholds of flush doors | kg. | 12.5% |
| 4418 20 90 | --- Other | kg. | 12.5% |
| 4418 40 00 | - Shuttering for concrete constructional work | kg. | 12.5% |
| 4418 50 00 | - Shingles and shakes | kg. | 12.5% |
| 4418 60 00 | - Posts and beams | kg. | 12.5% |
| | - <i>Assembled flooring panels:</i> | | |
| 4418 73 00 | -- Of bamboo or with at least the top layer (wear layer) of bamboo | kg. | 12.5% |
| 4418 74 00 | -- Other, for mosaic floors | kg. | 12.5% |
| 4418 75 00 | -- Other, multilayer | kg. | 12.5% |
| 4418 79 00 | -- Other | kg. | 12.5% |
| | - Other: | | |
| 4418 91 00 | -- Of bamboo | kg. | 12.5% |
| 4418 99 00 | -- Other | kg. | 12.5% |
| 4419 | TABLEWARE AND KITCHENWARE, OF WOOD | | |
| | - Of bamboo: | | |
| 4419 11 00 | -- Bread boards, chopping boards and similar boards | kg. | 12.5% |
| 4419 12 00 | -- Chopsticks | kg. | 12.5% |
| 4419 19 00 | -- Other | kg. | 12.5% |
| 4419 90 | - Other: | | |
| 4419 90 10 | --- Bread boards, chopping boards and similar boards | kg. | 12.5% |
| 4419 90 20 | --- Chopsticks | kg. | 12.5% |
| 4419 90 90 | --- Other | kg. | 12.5% |
| 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 | | |
| 4420 10 00 | - Statuettes and other ornaments, of wood | kg. | 12.5% |
| 4420 90 | - <i>Other:</i> | | |
| 4420 90 10 | --- Wood marquetry and inlaid wood | kg. | 12.5% |
| 4420 90 90 | --- Other | kg. | 12.5% |
| 4421 | OTHER ARTICLES OF WOOD | | |
| 4421 10 00 | - Clothes hangers | kg. | 12.5% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| | - <i>Other</i> : | | |
| 4421 91 | -- Of bamboo: | | |
| | --- Spools, cops, bobbins, sewing thread reels and the like of turned wood: | | |
| 4421 91 11 | ---- For cotton machinery | kg. | 12.5% |
| 4422 91 12 | ---- For jute machinery | kg. | 12.5% |
| 4423 91 13 | ---- For silk regenerated and synthetic fibre machinery | kg. | 12.5% |
| 4424 91 14 | ---- For other machinery | kg. | 12.5% |
| 4421 91 19 | ---- Other | kg. | 12.5% |
| 4421 91 20 | --- Wood Paving Blocks | kg. | 12.5% |
| 4421 91 30 | --- Match splints | kg. | 12.5% |
| 4421 91 40 | --- Pencil slats | kg. | 12.5% |
| 4421 91 50 | --- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures | kg. | 12.5% |
| 4421 91 60 | --- Parts of domestic decorative articles used as tableware and kitchenware | kg. | 12.5% |
| 4421 91 70 | --- Articles of densified wood not included or specified elsewhere | kg. | 12.5% |
| 4421 91 90 | --- Other | kg. | 12.5% |
| 4421 99 | -- Other: | | |
| | --- Spools, cops, bobbins, sewing thread reels and the like of turned wood: | | |
| 4421 99 11 | ---- For cotton machinery | kg. | 12.5% |
| 4421 99 12 | ---- For jute machinery | kg. | 12.5% |
| 4421 99 13 | ---- For silk regenerated and synthetic fibre machinery | kg. | 12.5% |
| 4421 99 14 | ---- For other machinery | kg. | 12.5% |
| 4421 99 19 | ---- Other | kg. | 12.5% |
| 4421 99 20 | --- Wood Paving Blocks | kg. | 12.5% |
| 4421 99 30 | --- Match splints | kg. | 12.5% |
| 4421 99 40 | --- Pencil slats | kg. | 12.5% |
| 4421 99 50 | --- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures | kg. | 12.5% |
| 4421 99 60 | --- Parts of domestic decorative articles used as tableware and kitchenware | kg. | 12.5% |
| 4421 99 70 | --- Articles of densified wood not included or specified elsewhere | kg. | 12.5% |
| 4421 99 90 | --- Other | kg. | 12.5% |

CHAPTER 45

Cork and articles of cork

NOTE

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).

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| 4501 | NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK | | |
| 4501 10 00 | - Natural cork, raw or simply prepared | kg. | 12.5% |
| 4501 90 00 | - Other | kg. | 12.5% |
| 4502 00 00 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS) | kg. | 12.5% |
| 4503 | ARTICLES OF NATURAL CORK | | |
| 4503 10 00 | - Corks and stoppers | kg. | 12.5% |
| 4503 90 | - <i>Other</i> : | | |
| 4503 90 10 | --- Shuttlecock cork bottom | kg. | 12.5% |
| 4503 90 90 | --- Other | kg. | 12.5% |
| 4504 | AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK | | |
| 4504 10 | - <i>Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs</i> : | | |
| 4504 10 10 | --- Sheets | kg. | 12.5% |
| 4504 10 20 | --- Slabs | kg. | 12.5% |
| 4504 10 90 | --- Other | kg. | 12.5% |
| 4504 90 00 | - Other | kg. | 12.5% |