

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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);
 - (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
 - (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.

44.01 Section IX

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		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.

- 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.
- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, 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, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, 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, Puhah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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	TNE
	- Wood in chips or particles:	
4401.21.00	-- Coniferous	TNE
4401.22.00	-- Non-coniferous	TNE
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.31.00	-- Wood pellets	TNE
4401.39.00	-- Other	TNE

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
	4402.10.00	- Of bamboo	TNE			
	4402.90	- Other:				
	4402.90.10	-- Of coconut shell	TNE			
	4402.90.90	-- Other	TNE			
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
	4403.10	- Treated with paint, stains, creosote or other preservatives:				
	4403.10.10	-- Baulks, sawlogs and veneer logs	MTQ			
	4403.10.90	-- Other	MTQ			
	4403.20	- Other, coniferous:				
	4403.20.10	-- Baulks, sawlogs and veneer logs	MTQ			
	4403.20.90	-- Other	MTQ			
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter:				
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:				
	4403.41.10	--- Baulks, sawlogs and veneer logs	MTQ			
	4403.41.90	--- Other	MTQ			
	4403.49	-- Other:				
	4403.49.10	--- Baulks, sawlogs and veneer logs	MTQ			
	4403.49.90	--- Other	MTQ			
		- Other:				
	4403.91	-- Of oak (<i>Quercus spp.</i>):				
	4403.91.10	--- Baulks, sawlogs and veneer logs	MTQ			
	4403.91.90	--- Other	MTQ			
	4403.92	-- Of beech (<i>Fagus spp.</i>):				
	4403.92.10	--- Baulks, sawlogs and veneer logs	MTQ			
	4403.92.90	--- Other	MTQ			
	4403.99	-- Other:				
	4403.99.10	--- Baulks, sawlogs and veneer logs	MTQ			
	4403.99.90	--- Other	MTQ			
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	VAL			
	4404.20	- Non-coniferous:				
	4404.20.10	-- Chipwood	VAL			
	4404.20.90	-- Other	VAL			

44.05 – 44.07 Section IX

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.05		Wood wool; wood flour.				
	4405.00.10	- Wood wool	VAL			
	4405.00.20	- Wood flour	VAL			
44.06		Railway or tramway sleepers (cross-ties) of wood.				
	4406.10.00	- Not impregnated	MTQ			
	4406.90.00	- Other	MTQ			
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	MTQ			
		- Of tropical wood specified in Subheading Note 2 to this Chapter:				
	4407.21	-- Mahogany (<i>Swietenia spp.</i>):				
	4407.21.10	--- Planed, sanded or end-jointed	MTQ			
	4407.21.90	--- Other	MTQ			
	4407.22	-- Virola, Imbuia and Balsa:				
	4407.22.10	--- Planed, sanded or end-jointed	MTQ			
	4407.22.90	--- Other	MTQ			
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:				
		--- Dark Red Meranti or Light Red Meranti:				
	4407.25.11	---- Planed, sanded or end-jointed	MTQ			
	4407.25.19	---- Other	MTQ			
		--- Meranti Bakau:				
	4407.25.21	---- Planed, sanded or end-jointed	MTQ			
	4407.25.29	---- Other	MTQ			
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:				
	4407.26.10	--- Planed, sanded or end-jointed	MTQ			
	4407.26.90	--- Other	MTQ			
	4407.27	-- Sapelli:				
	4407.27.10	--- Planed, sanded or end-jointed	MTQ			
	4407.27.90	--- Other	MTQ			
	4407.28	-- Iroko:				
	4407.28.10	--- Planed, sanded or end-jointed	MTQ			
	4407.28.90	--- Other	MTQ			
	4407.29	-- Other:				
		--- Jelutong (<i>Dyera spp.</i>):				
	4407.29.11	---- Planed, sanded or end-jointed	MTQ			
	4407.29.19	---- Other	MTQ			
		--- Kapur (<i>Dryobalanops spp.</i>):				
	4407.29.21	---- Planed, sanded or end-jointed	MTQ			
	4407.29.29	---- Other	MTQ			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		--- Kempas (<i>Koompassia spp.</i>):				
	4407.29.31	---- Planed, sanded or end-jointed	MTQ			
	4407.29.39	---- Other	MTQ			
		--- Keruing (<i>Dipterocarpus spp.</i>):				
	4407.29.41	---- Planed, sanded or end-jointed	MTQ			
	4407.29.49	---- Other	MTQ			
		--- Ramin (<i>Gonystylus spp.</i>):				
	4407.29.51	---- Planed, sanded or end-jointed	MTQ			
	4407.29.59	---- Other	MTQ			
		--- Teak (<i>Tectona spp.</i>):				
	4407.29.61	---- Planed, sanded or end-jointed	MTQ			
	4407.29.69	---- Other	MTQ			
		--- Balau (<i>Shorea spp.</i>):				
	4407.29.71	---- Planed, sanded or end-jointed	MTQ			
	4407.29.79	---- Other	MTQ			
		--- Mengkulang (<i>Heritiera spp.</i>):				
	4407.29.81	---- Planed, sanded or end-jointed	MTQ			
	4407.29.89	---- Other	MTQ			
		--- Other:				
	4407.29.91	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed	MTQ			
	4407.29.92	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other	MTQ			
	4407.29.93	---- Other, planed, sanded or end-jointed	MTQ			
	4407.29.99	---- Other	MTQ			
		- Other:				
	4407.91	-- Of oak (<i>Quercus spp.</i>):				
	4407.91.10	--- Planed, sanded or end-jointed	MTQ			
	4407.91.90	--- Other	MTQ			
	4407.92	-- Of beech (<i>Fagus spp.</i>):				
	4407.92.10	--- Planed, sanded or end-jointed	MTQ			
	4407.92.90	--- Other	MTQ			
	4407.93	-- Of maple (<i>Acer spp.</i>):				
	4407.93.10	--- Planed, sanded or end-jointed	MTQ			
	4407.93.90	--- Other	MTQ			
	4407.94	-- Of cherry (<i>Prunus spp.</i>):				
	4407.94.10	--- Planed, sanded or end-jointed	MTQ			
	4407.94.90	--- Other	MTQ			
	4407.95	-- Of ash (<i>Fraxinus spp.</i>):				
	4407.95.10	--- Planed, sanded or end-jointed	MTQ			
	4407.95.90	--- Other	MTQ			
	4407.99	-- Other:				
	4407.99.10	--- Planed, sanded or end-jointed	MTQ			
	4407.99.90	--- Other	MTQ			

44.08 – 44.11 Section IX

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	- Coniferous:				
	4408.10.10	-- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	MTQ			
	4408.10.30	-- Face veneer sheets	MTQ			
	4408.10.90	-- Other	MTQ			
		- Of tropical wood specified in Subheading Note 2 to this Chapter:				
	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ			
	4408.39	-- Other:				
	4408.39.10	--- Jelutong wood slats of a kind used for pencil manufacture	MTQ			
	4408.39.90	--- Other	MTQ			
	4408.90.00	- Other	MTQ			
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	VAL			
		- Non-coniferous:				
	4409.21.00	-- Of bamboo	VAL			
	4409.29.00	-- Other	VAL			
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	-- Particle board	MTQ			
	4410.12.00	-- Oriented strand board (OSB)	MTQ			
	4410.19.00	-- Other	MTQ			
	4410.90.00	- Other	MTQ			
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	-- Of a thickness not exceeding 5 mm	MTK			
	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	MTK			
	4411.14.00	-- Of a thickness exceeding 9 mm	MTK			
		- Other:				
	4411.92.00	-- Of a density exceeding 0.8 g/cm ³	MTK			
	4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	MTK			
	4411.94.00	-- Of a density not exceeding 0.5 g/cm ³	MTK			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.12		Plywood, veneered panels and similar laminated wood.				
	4412.10.00	- Of bamboo	MTQ			
		- 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 2 to this Chapter	MTQ			
	4412.32.00	-- Other, with at least one outer ply of non-coniferous wood	MTQ			
	4412.39.00	-- Other	MTQ			
		- Other:				
	4412.94.00	-- Blockboard, laminboard and battenboard	MTQ			
	4412.99.00	-- Other	MTQ			
44.13	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	VAL			
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	VAL			
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	VAL			
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	VAL			
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.				
	4416.00.10	- Staves	VAL			
	4416.00.90	- Other	VAL			
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	- Boot or shoe lasts	VAL			
	4417.00.90	- Other	VAL			
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	VAL			
	4418.20.00	- Doors and their frames and thresholds	VAL			
	4418.40.00	- Shuttering for concrete constructional work	VAL			
	4418.50.00	- Shingles and shakes	VAL			
	4418.60.00	- Posts and beams	VAL			
		- Assembled flooring panels:				
	4418.71.00	-- For mosaic floors	VAL			
	4418.72.00	-- Other, multilayer	VAL			
	4418.79.00	-- Other	VAL			

44.18 – 44.21 Section IX

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	4418.90	- Other:				
	4418.90.10	-- Cellular wood panels	VAL			
	4418.90.90	-- Other	VAL			
44.19	4419.00.00	Tableware and kitchenware, of wood.	VAL			
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	VAL			
	4420.90	- Other:				
	4420.90.10	-- Wooden articles of furniture not falling in Chapter 94	VAL			
	4420.90.90	-- Other	VAL			
44.21		Other articles of wood.				
	4421.10.00	- Clothes hangers	VAL			
	4421.90	- Other:				
	4421.90.10	-- Spools, cops and bobbins, sewing thread reels and the like	VAL			
	4421.90.20	-- Match splints	VAL			
	4421.90.30	-- Wooden pegs or pins for footwear	VAL			
	4421.90.40	-- Candy-sticks, ice-cream sticks and ice-cream spoons	VAL			
	4421.90.70	-- Fans and handscreens, frames and handles therefor, and parts thereof	VAL			
	4421.90.80	-- Toothpicks	VAL			
		-- Other:				
	4421.90.93	--- Prayer beads	VAL			
	4421.90.94	--- Other beads	VAL			
	4421.90.99	--- Other	VAL			