

## 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 No. 14.01 );

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in lanning (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.

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.

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.31, the expression " tropical wood " means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azohe. Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas Keruing Kosipo, Kotibe, Koto, Light Red Meranti. Limba, Louro, Macaranduba, Mahogany Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh Mersawa Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandere de Guatemala, Palissandre de Pare, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Seoetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti."

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
44.01		<b>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.</b>		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 01 10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	
		- Wood in chips or particles :		
	44 01 21 00	- - Coniferous	Value	5%
	44 01 22 00	- - Non-Coniferous	Value	5%
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
	44 01 31 00	- - Wood pellets	Value	5%
	44 01 39 00	- - Other	Value	5%
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal ), Whether or not agglomerated.</b>		
	44 02 10 00	- Of bamboo	Free	
	44 02 90 00	- Other	Free	
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		
		-Treated with paint, stains, creosote or other preservatives :		
	44 03 10 10	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 10 90	- - - Other	Value	5%
		- Other, coniferous :		
	44 03 20 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 20 90	- - - Other	Value	5%
		- Other, of tropical wood specified in subheading note 2 to this Chapter :		
		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
	44 03 41 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 41 90	- - - Other	Value	5%
		- - Other :		
	44 03 49 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 49 90	- - - Other	Value	5%
		- Other :		
		- - Of oak ( <i>Quercus spp.</i> ):		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 03 91 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 91 90	- - - Other	Value	5%
		- - Of beech ( <i>Fagus spp.</i> ):		
	44 03 92 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 92 90	- - - Other	Value	5%
		- - Other :		
	44 03 99 20	- - - Telegraph, telephone or electrical power transmission poles	Value	5%
	44 03 99 90	- - - Other	Value	5%
<b>44.04</b>		<b>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.</b>		
		- Coniferous :		
	44 04 10 10	- - - Hoopwood for the manufacture of barrel hoops and hurdles	Value	5%
	44 04 10 20	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling,or roofing laths	Value	5%
	44 04 10 30	- - - wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	Value	5%
	44 04 10 40	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnted with presevative, but not sawn lengthwise	Value	5%
	44 04 10 50	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes,..etc.	Value	5%
	44 04 10 90	- - - Other	Value	5%
		- Non-coniferous :		
	44 04 20 10	- - - Hoopwood for barrel starves and paritions	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 04 20 20	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	Value	5%
	44 04 20 30	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	Value	5%
	44 04 20 40	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnted with presevative, but not sawn lengthwise	Value	5%
	44 04 20 50	- - - Chipwood, for the manufacture of chip-baskets, sieves, match boxes,..etc.	Value	5%
	44 04 20 90	- - - Other	Value	5%
<b>44.05</b>		<b>Wood wool; wood flour .</b>		
	44 05 00 10	- - - Wood wool	Value	5%
	44 05 00 20	- - - Wood flour	Value	5%
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
	44 06 10 00	- Not impregnated	Value	5%
	44 06 90 00	- Other	Value	5%
<b>44.07</b>		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded orend-jointed, of a thickness exceeding 6 mm.</b>		
		- Coniferous :		
	44 07 10 10	- - - Planed	Value	5%
	44 07 10 20	- - - End-jointed	Value	5%
	44 07 10 90	- - - Other	Value	5%
		- Of tropical wood specified in Subheading Note 2 to this Chapter :		
	44 07 21 00	- - Mahogany ( <i>Swietenia spp.</i> )	Value	5%
	44 07 22 00	- - Virola, Imbuia and balsa	Value	5%
		- - Dark Red Miranti, Light Red Miranti and Meranti Bakau:		
	44 07 25 10	- - - Planed	Value	5%
	44 07 25 20	- - - End-jointed	Value	5%
	44 07 25 90	- - - Other	Value	5%
		- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :		
	44 07 26 10	- - - Planed	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 07 26 20	- - - End-jointed	Value	5%
	44 07 26 90	- - - Other	Value	5%
	44 07 27 00	- - Sapelli	Value	5%
	44 07 28 00	- - Iroko	Value	5%
	44 07 29 00	- - Other	Value	5%
		- Other :		
		- - Of oak ( <i>Quercus spp.</i> ):		
	44 07 91 10	- - - Planed	Value	5%
	44 07 91 20	- - - End-jointed	Value	5%
	44 07 91 90	- - - Other	Value	5%
		- - Of beech ( <i>Fagus spp.</i> ):		
	44 07 92 10	- - - Planed	Value	5%
	44 07 92 20	- - - End-jointed	Value	5%
	44 07 92 90	- - - Other	Value	5%
	44 07 93 00	- - Of maple ( <i>Acer supp.</i> )	Value	5%
	44 07 94 00	- - Of cherry ( <i>Prunus spp.</i> )	Value	5%
	44 07 95 00	- - Of ash ( <i>Fraxinus spp.</i> )	Value	5%
		- - Other:		
	44 07 99 10	- - - Planed	Value	5%
	44 07 99 20	- - - End-jointed	Value	5%
	44 07 99 90	- - - Other	Value	5%
<b>44.08</b>		<b>Sheets for veneering (including thoes obtained by slicing laminated wood), for plywood pr for similar laminated wood and other wood, sawn lengtheise, sliced or peeled, whether or not planded, spliced, of a thickness not exceeding 6 mm.</b>		
		- Coniferous :		
	44 08 10 10	- - - Planed	Value	5%
	44 08 10 20	- - - Tounded	Value	5%
	44 08 10 90	- - - Other	Value	5%
		- Of tropical wood specified in Subheading Note 2 to this Chapter :		
		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
	44 08 31 10	- - - Planed	Value	5%
	44 08 31 20	- - - Tounded	Value	5%
	44 08 31 90	- - - Other	Value	5%
		- - Other :		
	44 08 39 10	- - - Planed	Value	5%
	44 08 39 20	- - - Tounded	Value	5%
	44 08 39 90	- - - Other	Value	5%
		- Other :		
	44 08 90 10	- - - Planed	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 08 90 20	- - - Tounded	Value	5%
	44 08 90 90	- - - Other	Value	5%
<b>44.09</b>		<b>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 pland, sanded or end- jointed.</b>		
		- Coniferous :		
	44 09 10 10	- - - Tongued wood	Value	5%
	44 09 10 20	- - - Chamfered wood	Value	5%
	44 09 10 30	- - - Planed panels with rounded edges	Value	5%
	44 09 10 40	- - - V-jointed wood (wood Tongued and grooved with chamfered edges)	Value	5%
	44 09 10 50	- - -Tongued or grooved wood for ceilings	Value	5%
	44 09 10 60	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls , furniture, doors and other carpentry or joinery	Value	5%
	44 09 10 70	- - - Rounded woods, in form of sticks of round section, of akind used in the manufacture of match splints,footwear, wooden sun-blinds (pinoleum blinds),...etc.	Value	5%
	44 09 10 90	- - - Other	Value	5%
		- Non-coniferous :		
		- - Of bamboo		
	44 09 21 10	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	Value	5%
	44 09 21 90	- - - Other	Value	5%
		- - Other:		
	44 09 29 10	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	Value	5%
	44 09 29 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>44.10</b>		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>		
		- Of wood:		
	44 10 11 00	- - Particle board	Value	5%
	44 10 12 00	- - Oriented strand board (OSB)	Value	5%
	44 10 19 00	- - Other	Value	5%
	44 10 90 00	- Other	Value	5%
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>		
		- Medium density fibreboard (MDF):		
	44 11 12 00	- - Of a thickness not exceeding 5 mm	Value	5%
	44 11 13 00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	Value	5%
	44 11 14 00	- - Of a thickness exceeding 9 mm	Value	5%
		- Other:		
	44 11 92 00	- - Of a density exceeding 0.8 g/cm <sup>3</sup>	Value	5%
	44 11 93 00	- - Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup>	Value	5%
	44 11 94 00	- - Of a density exceeding 0.5 g/cm <sup>2</sup>	Value	5%
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>		
	44 12 10 00	- Of bamboo	Value	5%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
	44 12 31 00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	Value	5%
	44 12 32 00	- - Other, with at least one outer ply of non-coniferous wood	Value	5%
	44 12 39 00	- - Other	Value	5%
		- Other:		
	44 12 94 00	- - Blockboard, laminboard and battenboard	Value	5%
	44 12 99 00	- - Other	Value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
44.13	44 13 00 00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	Value	5%
44.14	44 14 00 00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	Value	5%
44.15		<b>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.</b>		
		- Cases, boxes, crates, drums and similar packings; cable-drums :		
	44 15 10 10	- - - Cases and boxes and small boxes for packing and transport purposes	Value	5%
	44 15 10 20	- - - Empty match boxes, whether or not having a striking surface	Value	5%
	44 15 10 40	- - - Cable drums	Value	5%
	44 15 10 90	- - - Other	Value	5%
	44 15 20 00	- Pallets, box pallets and other load boards; pallet collars	Value	5%
44.16	44 16 00 00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	Value	5%
44.17		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .</b>		
	44 17 00 10	- - -Tools, in which the working part is of wood	Value	5%
	44 17 00 20	- - - Tool bodies	Value	5%
	44 17 00 30	- - - Handles, for tools	Value	5%
	44 17 00 40	- - - Broom and brush bodies	Value	5%
	44 17 00 50	- - - Broom and brush handles	Value	5%
	44 17 00 60	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	Value	5%
	44 17 00 90	- - - Other	Value	5%
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>		
	44 18 10 00	- Windows, French-windows and their frames	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 18 20 00	- Doors and their frames and thresholds	Value	5%
	44 18 40 00	- Shuttering for concrete constructional work	Value	5%
	44 18 50 00	- Shingles and shakes	Value	5%
	44 18 60 00	- Posts and beams	Value	5%
		- Assembled flooring panels :		
	44 18 71 00	- - For mosaic floors	Value	5%
	44 18 72 00	- - Other, multilayer	Value	5%
	44 18 79 00	- - Other	Value	5%
		- Other :		
	44 18 90 10	- - - Handrails for staircases	Value	5%
	44 18 90 20	- - - Panels with frames of cellular wood , whether or not covered with sheets of base metals	Value	5%
	44 18 90 90	- - - Other	Value	5%
<b>44.19</b>	44 19 00 00	<b>Tableware and kitchenware, of wood.</b>	Value	5%
<b>44.20</b>		<b>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.</b>		
	44 20 10 00	- Statuettes and other ornaments, of wood	Value	5%
		- Other :		
	44 20 90 10	- - - Small cases and boxes of lacquered wood ; cases and boxes for knives, cutlery, scientific apparatus, etc.; pocket boxes; lettre cases, needle work boxes; tobacco jars and sweetmeat boxes,.. etc.	Value	5%
	44 20 90 20	- - - Articles of wooden furniture, Other than those of chapter 94, (clothes brush hangers, letter trays for office use, ashtrays . . . etc.)	Value	5%
	44 20 90 30	- - - Rosaries	Value	5%
	44 20 90 40	- - - Censers	Value	5%
	44 20 90 90	- - - Other	Value	5%
<b>44.21</b>		<b>Other articles of wood.</b>		
	44 21 10 00	- Clothes hangers	Value	5%
		- Other :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	44 21 90 10	- - - Spools, cops, bobbins, sewing thread reels, and the like of turned wood	Value	5%
	44 21 90 20	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs;yokes for livestock . . etc.)	Value	5%
	44 21 90 30	- - - Stage (theatre) scenery	Value	5%
	44 21 90 40	- - - Portable ladders	Value	5%
	44 21 90 50	- - - Stepped platforms	Value	5%
	44 21 90 60	- - - Advertisement boards, signboards, road signs	Value	5%
	44 21 90 70	- - -Toothpicks	Value	5%
	44 21 90 80	- - - Screens of different types and their axles, with or without their springs	Value	5%
		- - - Other :		
	44 21 90 91	- - - - Washing boards and ironing boards	Value	5%
	44 21 90 92	- - - - Clothespegs	Value	5%
	44 21 90 93	- - - - Paving blocks	Value	5%
	44 21 90 94	- - - - Processed splints for matches	Value	5%
	44 21 90 95	- - - - Wooden pegs or pins for footwear	Value	5%
	44 21 90 96	- - - - Capacity measures and scales	Value	5%
	44 21 90 99	- - - - Other	Value	5%