

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>44.01</b>	<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>		
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	kg
	Wood in chips or particles:		
4401.21.00	Coniferous	5%	kg
4401.22.00	Non-coniferous	5%	kg
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	kg
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>		
4402.10.00	Of bamboo	15%	kg
4402.90.00	Other	15%	kg
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		
4403.10.00	Treated with paint, stains, cresote or other preservatives:		
4403.10.10	Of coniferous species	5%	kg and m <sup>3</sup>
4403.10.20	Of mahogany	5%	kg and m <sup>3</sup>
4403.10.90	Of other non-coniferous species	10%	kg and m <sup>3</sup>
4403.20.00	Other, coniferous	5%	kg and m <sup>3</sup>
	Other, of tropical wood specified in subheading Note 1 to this Chapter:		
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m <sup>3</sup>
4403.49.00	Other:		
4403.49.10	Mahogany	5%	kg and m <sup>3</sup>
4403.49.90	Other	10%	kg and m <sup>3</sup>
	Other:		
4403.91.00	Of oak ( <i>Quercus spp.</i> )	5%	kg and m <sup>3</sup>
4403.92.00	Of beech ( <i>Fagus spp.</i> )	5%	kg and m <sup>3</sup>
4403.99.00	Other:		
4403.99.10	Of greenheart	10%	kg and m <sup>3</sup>
4403.99.90	Other	10%	kg and m <sup>3</sup>

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<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>		
4404.10.00	Coniferous:		
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	kg
4404.10.90	Other	5%	kg
4404.20.00	Non-coniferous:		
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	kg
4404.20.90	Other	5%	kg
<b>4405.00.00</b>	<b>Wood wool; wood flour.</b>	5%	kg
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
4406.10.00	Not impregnated	15%	kg
4406.90.00	Other	15%	kg and m <sup>3</sup>
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>		
4407.10.00	Coniferous:		
4407.10.10	Pitch-pine	5%	kg and m <sup>3</sup>
4407.10.90	Other, coniferous	5%	kg and m <sup>3</sup>
	Of tropical wood specified in subheading Note 1 to this Chapter:		
4407.21.00	Mahogany ( <i>swietenia spp.</i> )	5%	kg and m <sup>3</sup>
4407.22.00	Virola, Imbuia and Balsa	15%	kg and m <sup>3</sup>
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m <sup>3</sup>
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg and m <sup>3</sup>
4407.27.00	Sapelli	15%	kg and m <sup>3</sup>
4407.28.00	Iroko	15%	kg and m <sup>3</sup>
4407.29.00	Other:		
4407.29.10	Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg and m <sup>3</sup>
4407.29.20	Greenheart	15%	kg and m <sup>3</sup>

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4407.29.30	Mora	15%	kg and m <sup>3</sup>
4407.29.90	Other	15%	kg and m <sup>3</sup>
	Other:		
4407.91.00	Of oak ( <i>Quercus spp.</i> )	5%	kg and m <sup>3</sup>
4407.92.00	Of beech ( <i>Fagus spp.</i> )	5%	kg and m <sup>3</sup>
4407.93.00	Of maple ( <i>Acer spp.</i> )	15%	kg and m <sup>3</sup>
4407.94.00	Of cherry ( <i>Prunus spp.</i> )	15%	kg and m <sup>3</sup>
4407.95.00	Of ash ( <i>Fraxinus spp.</i> )	15%	kg and m <sup>3</sup>
4407.99.00	Other	15%	kg and m <sup>3</sup>
<b>44.08</b>	<b>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.</b>		
4408.10.00	Coniferous:		
4408.10.10	Veneer sheets and sheets for plywood	5%	kg and m <sup>3</sup>
4408.10.90	Other	15%	kg and m <sup>3</sup>
	Of tropical wood specified in sub-heading Note 1 to this Chapter:		
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m <sup>3</sup>
4408.39.00	Other:		
4408.39.10	Veneer sheets and sheets for plywood	5%	kg and m <sup>3</sup>
4408.39.90	Other	15%	kg and m <sup>3</sup>
4408.90.00	Other	15%	kg and m <sup>3</sup>
<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 planed, sanded or end-jointed.</b>		
4409.10.00	Coniferous:		
4409.10.10	Pitch-pine	5%	kg and m <sup>3</sup>
4409.10.90	Other	5%	kg and m <sup>3</sup>
	Non-coniferous:		
4409.21.00	Of bamboo	15%	kg and m <sup>3</sup>
4409.29.00	Other:		
4409.29.10	Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg and m <sup>3</sup>
4409.29.20	Greenheart	15%	kg and m <sup>3</sup>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4409.29.30	Mohagany	5%	kg and m <sup>3</sup>
4409.29.40	Mora	15%	kg and m <sup>3</sup>
4409.29.90	Other	15%	kg and m <sup>3</sup>
<b>44.10</b>	<b>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.</b> Of wood:		
4410.11.00	Particle board	5%	kg
4410.12.00	Oriented strand board (OSB)	5%	kg
4410.19.00	Other	5%	kg
4410.90.00	Other	5%	kg
<b>44.11</b>	<b>Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b> Medium density fiberboard (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
	Other:		
4411.92.00	Of a density exceeding 0.8 g/cm <sup>2</sup>	5%	kg
4411.93.00	Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup>	5%	kg
4411.94.00	Of a density not exceeding 0.5 g/cm <sup>2</sup>	5%	kg
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood.</b>		
4412.10.00	Of bamboo	10%	kg and m <sup>3</sup>
	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 <sup>3</sup>
4412.32.00	Other, with at least one outer ply of non-coniferous wood	10%	kg and m <sup>3</sup>
4412.39.00	Other	10%	kg and m <sup>3</sup>
	Other:		
4412.94.00	Blockboard, laminboard and battenboard	5%	kg and m <sup>3</sup>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4412.99.00	Other	5%	kg and m <sup>3</sup>
<b>4413.00.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	5%	kg
<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	15%	kg
<b>44.15</b>	<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>		
4415.10.00	Cases, boxes, crates, drums and similar packings; cable-drums	Free	kg
4415.20.00	Pallets, box pallets and other load boards; pallet collars	25%	kg
<b>44.16</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>		
4416.00.10	Casks, barrels and puncheons, of oak	Free	kg
4416.00.90	Other	Free	kg
<b>44.17</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>		
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	15%	kg
4417.00.20	Tools, tool bodies and other tool handles	5%	kg
4417.00.30	Broom or brush bodies	5%	kg
4417.00.90	Other	5%	kg
<b>44.18</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>		
4418.10.00	Windows, French-windows and their frames	10%	kg
4418.20.00	Doors and their frames and thresholds	10%	kg
4418.40.00	Shuttering for concrete constructional work	15%	kg
4418.50.00	Shingles and shakes:		kg
4418.50.10	Shingles	15%	kg and thousand shingles

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4418.50.20	Shakes	15%	kg
4418.60.00	Posts and beams	15%	kg
	Assembled flooring panels:		
4418.71.00	For mosaic floors	15%	kg
4418.72.00	Other, multilayer	15%	kg
4418.79.00	Other:		
4418.79.10	Parquet panels	15%	kg
4418.79.90	Other	15%	kg
4418.90.00	Other:		
4418.90.10	Cellular wood panels, whether or not faced with based metal	5%	kg
4418.90.90	Other	15%	kg
<b>4419.00.00</b>	<b>Tableware and kitchenware, of wood.</b>	25%	kg
<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>		
4420.10.00	Statuettes and other ornaments, of wood:		
4420.10.10	Wall plaques	25%	kg
4420.10.90	Other	25%	kg
4420.90.00	Other:		
4420.90.10	Wood marquetry and inlaid wood	5%	kg and m <sup>3</sup>
4420.90.90	Other	25%	kg
<b>44.21</b>	<b>Other articles of wood.</b>		
4421.10.00	Clothes hangers	25%	kg
4421.90.00	Other:		
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	kg
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	kg
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
4421.90.40	Capacity measures; ladders and steps	15%	kg
4421.90.50	Match splints	15%	kg
4421.90.90	Other	25%	kg