

## **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, luminaires 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 and monopods, bipods, tripods, and similar articles) 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 subheading 4401.32, the expression “wood briquettes” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

**Additional CARICOM Note.**

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<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>			
		- 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	245.02
		- Wood in chips or particles:			
4401.21	00	- - Coniferous	5%	kg	246.11
4401.22	00	- - Non-coniferous	5%	kg	246.15
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:			
4401.31	00	- - Wood pellets	15%	kg	246.21
4401.32	00	-- Wood briquettes	15%	kg	246.23
4401.39	00	- - Other	15%	kg	246.29
4401.40	00	- Sawdust and wood waste and scrap, not agglomerated:			
4401.41	00	-- Sawdust	15%	kg	246.221
4401.49	00	-- Other	15%	kg	246.229
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>			
4402.10	00	- Of bamboo	15%	kg	245.021
4402.20	00	- Of shell or nut	15%	kg	245.022
4402.90	00	- Other	15%	kg	245.029
<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:			
4403.11	00	- - Coniferous	5%	kg/m <sup>3</sup>	247.311
4403.12	00	--Non-coniferous	10%	kg/m <sup>3</sup>	247.312
		- Other, coniferous:			
4403.21	00	--Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15cm or more	5%	kg/m <sup>3</sup>	247.41
4403.22	00	-- Of pine (Pinus spp.), other	5%	kg/m <sup>3</sup>	247.42
4403.23	00	-- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15cm or more	5%	kg/m <sup>3</sup>	247.43
4403.24	00	-- Of fir (Abies spp.) and spruce (Picea spp.), other	5%	kg/m <sup>3</sup>	247.44
4403.25	00	-- Other, of which the smallest cross-sectional dimension is 15cm or more	5%	kg/m <sup>3</sup>	247.45
4403.26	00	--Other	5%	kg/m <sup>3</sup>	247.46

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Other, of tropical wood:			
4403.41	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg/m <sup>3</sup>	247.511
4403.42	00	-- Teak	10%	kg/m <sup>3</sup>	247.513
		- - Other:			
4403.49	10	- - - Mahogany	5%	kg/m <sup>3</sup>	247.52
4403.49	90	- - - Other	10%	kg/m <sup>3</sup>	247.59
		- Other:			
4403.91	00	- - Of oak ( <i>Quercus</i> spp.)	5%	kg/m <sup>3</sup>	247.91
4403.93	00	- - Of beech ( <i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15cm or more	5%	kg/m <sup>3</sup>	247.92
4403.94	00	- - Of beech ( <i>Fagus</i> spp.), other	5%	kg/m <sup>3</sup>	247.94
4403.95	00	- - Of birch ( <i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15cm or more	10%	kg/m <sup>3</sup>	247.95
4403.96	00	--Of birch ( <i>Betula</i> spp.), other	10%	kg/m <sup>3</sup>	247.96
4403.97	00	--Of poplar and aspen ( <i>Populus</i> spp.)	10%	kg/m <sup>3</sup>	247.97
4403.98	00	--Of eucalyptus ( <i>Eucalyptus</i> spp.)	10%	kg/m <sup>3</sup>	247.98
4403.99	00	- - Other	10%	kg/m <sup>3</sup>	247.99
<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:			
4404.10	10	- - - Split poles, piles, pickets, stakes and sticks	15%	kg	634.911
4404.10	90	- - - Other	5%	kg	634.912
		- 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
<b>4405.00</b>	<b>00</b>	<b>Wood wool; wood flour.</b>	<b>5%</b>	<b>kg</b>	<b>634.93</b>
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
		- Not impregnated:			
4406.11	00	- - Coniferous	15%	kg/m <sup>3</sup>	248.111
4406.12	00	--Non-coniferous	15%	kg/m <sup>3</sup>	248.112
		-Other:			
4406.91	00	--Coniferous	15%	kg/m <sup>3</sup>	248.191
4406.92	00	--Non-coniferous	15%	kg/m <sup>3</sup>	248.192

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<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>			
		- Coniferous:			
		- - Of pine ( <i>Pinus</i> spp.):			
4407.11	10	---Pitch-pine	5%	kg/m <sup>3</sup>	248.21
4407.11	20	- - - Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg/m <sup>3</sup>	248.22
4407.11	90	- - - Other	5%	kg/m <sup>3</sup>	248.291
4407.12	00	-- Of fir ( <i>Abies</i> spp.) and spruce <i>Picea</i> spp.)	5%	kg/m <sup>3</sup>	248.292
4407.13	00	-- Of S-P-F (spruce ( <i>Picea</i> spp.), pine ( <i>Pinus</i> spp.) and fir ( <i>Abies</i> spp.))	5%	kg/m <sup>3</sup>	248.293
4407.14	00	-- Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies</i> spp.))	5%	kg/m <sup>3</sup>	248.294
4407.19	00	-- Other	5%	kg/m <sup>3</sup>	248.299
		- Of tropical wood:			
4407.21	00	- - Mahogany ( <i>swietenia</i> spp.)	5%	kg/m <sup>3</sup>	248.41
4407.22	00	- - Virola, Imbuia and Balsa	15%	kg/m <sup>3</sup>	248.42
4407.23	00	-- Teak	15%	kg/m <sup>3</sup>	248.45
4407.25	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m <sup>3</sup>	248.43
4407.26	00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg/m <sup>3</sup>	248.44
4407.27	00	- - Sapelli	15%	kg/m <sup>3</sup>	248.481
4407.28	00	- - Iroko	15%	kg/m <sup>3</sup>	248.482
4407.29	00	- - Other	15%	kg/m <sup>3</sup>	248.489
		- Other:			
4407.91	00	- - Of oak ( <i>Quercus</i> spp.)	5%	kg/m <sup>3</sup>	248.491
4407.92	00	- - Of beech ( <i>Fagus</i> spp.)	5%	kg/m <sup>3</sup>	248.492
4407.93	00	- - Of maple ( <i>Acer</i> spp.)	15%	kg/m <sup>3</sup>	248.493
4407.94	00	- - Of cherry ( <i>Prunus</i> spp.)	15%	kg/m <sup>3</sup>	248.494
4407.95	00	- - Of ash ( <i>Fraxinus</i> spp.)	15%	kg/m <sup>3</sup>	248.495
4407.96	00	--Of birch ( <i>Betula</i> spp.)	15%	kg/m <sup>3</sup>	248.496
4407.97	00	-- Of poplar and aspen ( <i>Populus</i> spp.)	15%	kg/m <sup>3</sup>	248.497
		- - Other:			
4407.99	10	- - - Greenheart	15%	kg/m <sup>3</sup>	248.46
4407.99	20	- - - Mora	15%	kg/m <sup>3</sup>	248.47
4407.99	90	- - - Other	15%	kg/m <sup>3</sup>	248.48
<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>			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Coniferous:			
4408.10	10	- - - Veneer sheets and sheets for plywood	5%	kg/m <sup>3</sup>	634.111
4408.10	90	- - - Other	15%	kg/m <sup>3</sup>	634.119
		- Of tropical wood:			
4408.31	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg/m <sup>3</sup>	634.121
		- - Other:			
4408.39	10	- - - Veneer sheets and sheets for plywood	5%	kg/m <sup>3</sup>	634.122
4408.39	90	- - - Other	15%	kg/m <sup>3</sup>	634.123
4408.90	00	- Other	15%	kg/m <sup>3</sup>	634.129
<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>			
		- Coniferous:			
4409.10	10	- - - Pitch-pine	5%	kg/m <sup>3</sup>	248.31
4409.10	20	- - - Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg/m <sup>3</sup>	248.51
4409.10	90	- - - Other	5%	kg/m <sup>3</sup>	248.39
		- Non-coniferous:			
4409.21	00	- - Of bamboo	15%	kg/m <sup>3</sup>	248.55
4409.22	00	-- Of tropical wood	15%	kg/m <sup>3</sup>	
		- - Other:			
4409.29	20	- - - Greenheart	15%	kg/m <sup>3</sup>	248.52
4409.29	30	- - - Mahogany	5%	kg/m <sup>3</sup>	248.53
4409.29	40	- - - Mora	15%	kg/m <sup>3</sup>	248.54
4409.29	90	- - - Other	15%	kg/m <sup>3</sup>	248.59
<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/m <sup>3</sup>	634.221
4410.12	00	- - Oriented strand board (OSB)	5%	kg/m <sup>3</sup>	634.222
4410.19	00	- - Other	5%	kg/m <sup>3</sup>	634.229
4410.90	00	- Other	5%	kg/m <sup>3</sup>	634.23
<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):			
4411.12	00	- - Of a thickness not exceeding 5 mm	5%	kg	634.541

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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
		- Other:			
4411.92	00	- - Of a density exceeding 0.8 g/cm <sup>2</sup>	5%	kg	634.591
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	634.592
4411.94	00	- - Of a density not exceeding 0.5 g/cm <sup>2</sup>	5%	kg	634.593
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>			
4412.10	00	- Of bamboo	10%	kg/m <sup>3</sup>	634.32
		- 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 <sup>3</sup>	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 <sup>3</sup>	634.313
4412.34	00	--Other, with at least one outer ply of non-coniferous wood not specified under sub-heading 4412.33	10%	kg/m <sup>3</sup>	634.314
4412.39	00	- - Other with both outer plies of coniferous wood	10%	kg/m <sup>3</sup>	634.319
		- Laminated veneered lumber (LVL) :			
4412.41	00	-- With at least one outer ply of tropical wood	10%	kg/m3	634.41
4412.42	00	-- Other, with at least one outer ply of non-coniferous wood	10%	kg/m3	634.42
4412.49	00	-- Other, with both outer plies of coniferous wood	10%	kg/m3	634.49
		- Blockboard, laminboard and battenboard :			
4412.51	00	-- With at least one outer ply of tropical wood	5%	kg/m3	634.331
4412.52	00	-- Other, with at least one outer ply of non-coniferous wood	5%	kg/m3	634.332
4412.59	00	-- Other, with both outer plies of coniferous wood	5%	kg/m3	634.333
		- Other:			
4412.91	00	- - With at least one outer ply of tropical wood	5%	kg/m <sup>3</sup>	634.34



HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4412.92	00	- - Other, with at least one outer ply of non-coniferous wood	5%	kg/m <sup>3</sup>	634.35
4412.99	00	-- Other, with both outer plies of coniferous wood	5%	kg/m <sup>3</sup>	634.39
<b>4413.00</b>	<b>00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	<b>5%</b>	<b>kg</b>	<b>634.21</b>
<b>44.14</b>		<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>			
4414.10	00	- Of tropical wood	15%	kg	635.411
4414.90	00	- Other	15%	kg	635.419
<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 & No	635.11
4415.20	00	- Pallets, box pallets and other load boards; pallet collars	25%	kg & No	635.12
<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	635.21
4416.00	90	- - - Other	Free	kg	635.29
<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, mops, files, hammers, hoes, picks, rakes and shovels	15%	kg & No	635.911
4417.00	20	- - - Tools, tool bodies and other tool handles	5%	kg & No	635.912
4417.00	30	- - - Broom or brush bodies	5%	kg & No	635.913
4417.00	90	- - - Other	5%	kg & No	635.919
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>			
		- Windows, French-windows and their frames:			
4418.11	00	-- Of tropical wood	10%	kg & No	635.311
4418.19	00	-- Other	10%	kg & No	635.319
		- Doors and their frames and thresholds:			
4418.21	00	-- Of tropical wood	10%	kg & No	635.321
4418.29	00	-- Other	10%	kg & No	635.329
4418.30	00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	15%	kg & No	635.394
4418.40	00	- Shuttering for concrete constructional work	15%	kg	635.392
		- Shingles and shakes:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4418.50	10	- - - Shingles	15%	kg 1,000 count	635.331
4418.50	20	- - - Shakes	15%	kg 1,000 count	635.332
		- Assembled flooring panels:			
4418.73	00	-- Of bamboo or with at least the top layer(wear layer) of bamboo	15%	kg	635.344
4418.74	00	- -Other for mosaic floors	15%	kg	635.345
4418.75	00	- - Other, multilayer	15%	kg	635.346
		- - Other:			
4418.79	10	- - - Parquet panels	15%	kg	635.343
4418.79	90	- - - Other	15%	kg	635.349
		- Engineered structural timber products :			
4418.81	00	-- Glue-laminated timber (glulam)	15%	kg	635.393
4418.82	00	-- Cross-laminated timber (CLT or X-lam)	15%	kg	635.395
4418.83	00	-- I beams	15%	kg	635.396
4418.89	00	-- Other	15%	kg	635.397
		- Other:			
4418.91	00	- - Of bamboo	15%	kg	635.391
4418.92	00	-- Cellular wood panels	15%	kg	635.399
4418.99	00	- - - Other	15%	kg	635.3999
<b>44.19</b>		<b>Tableware and kitchenware, of wood.</b>			
		-Of bamboo :			
4419.11	00	--Bread board, chopping board and similar boards	25%	kg	635.4211
4419.12	00	-- Chopsticks	25%	kg	635.4212
4419.19	00	-- Other	25%	kg	635.4213
4419.20	00	- Of tropical wood	25%	kg	635.42191
4419.90	00	- Other	25%	kg	635.429
<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>			
		- Statuettes and other ornaments :			
		-- Of tropical wood:			
4420.11	10	- - - Wall plaques	25%	kg	635.4911
4420.11	90	- - - Other	25%	kg	635.4922
4420.19	00	- - Other	25%	kg	635.4999
		- Other:			
4420.90	10	- - - Wood marquetry and inlaid wood	5%	kg/m <sup>3</sup>	635.493
4420.90	90	- - - Other	25%	kg	635.499
<b>44.21</b>		<b>Other articles of wood.</b>			
4421.10	00	- Clothes hangers	25%	kg	635.991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
4421.20	00	- Coffins	25%	kg	635.998
		- Other:			
4421.91	00	-- Of bamboo	25%	kg	635.997
		--Other:			
4421.99	10	- - - Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	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	25%	kg	635.999

**CHAPTER 45**  
**CORK AND ARTICLES OF CORK**

**Note.**

1. 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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>			
4501.10	00	- Natural cork, raw or simply prepared	Free	kg	244.03
4501.90	00	- Other	Free	kg	224.04
<b>4502.00</b>	<b>00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>	<b>Free</b>	<b>kg</b>	<b>244.02</b>
<b>45.03</b>		<b>Articles of natural cork.</b>			
		- Corks and stoppers:			
4503.10	10	- - - Corks	5%	kg	633.111
4503.10	20	- - - Stoppers including blanks with rounded edges	15%	kg	633.112
		- Other:			
4503.90	10	- - - Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg	633.191
4503.90	20	- - - Bath, table, typewriter and other mats	25%	kg	633.192
4503.90	30	- - - Lifebouys	Free	kg	633.193
4503.90	90	- - - Other	5%	kg	633.199
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>			
4504.10	00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	kg	633.21
		- Other:			
4504.90	20	- - - Bottle corks and stoppers	5%	kg	633.292
4504.90	90	- - - Other articles of agglomerated cork	5%	kg	633.299

## **CHAPTER 46**

### **MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

#### **Notes.**

1. In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
  - (a) Wall coverings of heading 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).
3. For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>46.01</b>		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>			
		- Mats, matting and screens of vegetable materials:			
4601.21	00	- - Of bamboo	25%	kg	899.741
4601.22	00	- - Of rattan	25%	kg	899.742
4601.29	00	- - Other	25%	kg	899.749
		- Other:			
4601.92	00	- - Of bamboo	5%	kg	899.793
4601.93	00	- - Of rattan	5%	kg	899.794
		- - Of other vegetable materials:			
4601.94	10	- - - Straw envelopes for bottles	25%	kg	899.791
4601.94	90	- - - Other	5%	kg	899.792
4601.99	00	- - Other	5%	kg	899.799
<b>46.02</b>		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>			
		- Of vegetable materials:			
4602.11	00	- - Of bamboo	25%	kg	899.713
4602.12	00	- - Of rattan	25%	kg	899.714
		- - Other:			
4602.19	10	- - - Handbags	25%	kg & No	899.711
4602.19	90	- - - Other	25%	kg	899.712
4602.90	00	- Other	25%	kg	899.719