

## 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 6808.00;
  - (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 4414.00 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 Note.**

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29.00, 4408.31.00 to 4408.39 and 4412.31.00, to 4412.99.00, 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, Dibetou, Doussie, Framire, 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, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<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>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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

## 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).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<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
4501.90.00	Other	Free	kg
<b>4502.00.00</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>	Free	kg
<b>45.03</b>	<b>Articles of natural cork.</b>		
4503.10.00	Corks and stoppers:		
4503.10.10	Corks	5%	kg
4503.10.20	Stoppers including blanks with rounded edges	15%	kg
4503.90.00	Other:		
4503.90.10	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg
4503.90.20	Bath, table, typewriter and other mats	25%	kg
4503.90.30	Lifebouys	Free	kg
4503.90.90	Other	5%	kg
<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
4504.90.00	Other:		
4504.90.10	Agglomerated cork	5%	kg
4504.90.20	Bottle corks and stoppers	5%	kg
4504.90.90	Other articles of agglomerated cork	5%	kg

## 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, lamps 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p><b>46.01</b></p> <p>4601.21.00</p> <p>4601.22.00</p> <p>4601.29.00</p> <p>4601.92.00</p> <p>4601.93.00</p> <p>4601.94.00</p> <p>4601.94.10</p> <p>4601.94.90</p> <p>4601.99.00</p>	<p><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></p> <p>Mats, matting and screens of vegetable materials:</p> <p>Of bamboo</p> <p>Of rattan</p> <p>Other</p> <p>Other:</p> <p>Of bamboo</p> <p>Of rattan</p> <p>Of other vegetable materials:</p> <p>Straw envelopes for bottles</p> <p>Other</p> <p>Other</p>	<p>25%</p> <p>25%</p> <p>25%</p> <p>5%</p> <p>5%</p> <p>25%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p><b>46.02</b></p> <p>4602.11.00</p> <p>4602.12.00</p> <p>4602.19.00</p> <p>4602.19.10</p> <p>4602.19.90</p> <p>4602.90.00</p>	<p><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></p> <p>Of vegetable materials:</p> <p>Of bamboo</p> <p>Of rattan</p> <p>Other:</p> <p>Handbags</p> <p>Other</p> <p>Other</p>	<p>25%</p> <p>25%</p> <p>25%</p> <p>25%</p> <p>25%</p> <p>25%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>