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## 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, 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 headings 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 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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	kg	5%	Free
	4401.12.00	-- Non-coniferous	kg	5%	Free
		- Wood in chips or particles:			
	4401.21.00	-- Coniferous	kg	5%	Free
	4401.22.00	-- Non-coniferous	kg	5%	Free
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms:			
	4401.31.00	-- Wood pellets	kg	5%	Free
	4401.39.00	-- Other	kg	5%	Free
	4401.40.00	- Sawdust and wood waste and scrap, not agglomerated	kg	5%	Free
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>			
	4402.10.00	- Of bamboo	kg	5%	Free
		- Other			
	4402.90.10	--- Charcoal and Wood Powder based Coil Compound imported by Industrial IRC holder VAT compliant repellent Coil manufacturing industry	kg	25%	Free
	4402.90.90	--- Other	kg	25%	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:			
	4403.11.00	-- Coniferous	m <sup>3</sup>	10%	Free
	4403.12.00	-- Non-coniferous	m <sup>3</sup>	10%	Free
		- Other, coniferous:			
	4403.21.00	-- Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.22.00	-- Of pine ( <i>Pinus spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.23.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.24.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.25.00	-- Other, of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.26.00	-- Other	m <sup>3</sup>	5%	Free
		- Other, of tropical wood :			
	4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	5%	Free
	4403.49.00	-- Other	m <sup>3</sup>	5%	Free
		- Other			
	4403.91.00	-- Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.93.00	-- Of beech ( <i>Fagus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.94.00	-- Of beech ( <i>Fagus spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.95.00	-- Of birch ( <i>Betula spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>	5%	Free
	4403.96.00	-- Of birch ( <i>Betula spp.</i> ), other	m <sup>3</sup>	5%	Free
	4403.97.00	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.98.00	-- Of eucalyptus ( <i>Eucalyptus spp.</i> )	m <sup>3</sup>	5%	Free
	4403.99.00	-- Other	m <sup>3</sup>	5%	Free
<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; chip wood and the like.</b>			
	4404.10.00	- Coniferous	kg	5%	Free

	4404.20.00	- Non-coniferous	kg	5%	Free
44.05	4405.00.00	<b>Wood wool; wood flour.</b>	kg	5%	Free
44.06		<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
		- Not impregnated :			
	4406.11.00	-- Coniferous	m <sup>3</sup>	5%	Free
	4406.12.00	-- Non-coniferous	m <sup>3</sup>	5%	Free
		- Other :			
	4406.91.00	-- Coniferous	m <sup>3</sup>	5%	Free
44.07	4406.92.00	-- Non-coniferous	m <sup>3</sup>	5%	Free
		<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 :			
	4407.11.00	-- Of pine ( <i>Pinus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.12.00	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>	5%	Free
	4407.19.00	-- Other	m <sup>3</sup>	5%	Free
		- Of tropical wood :			
	4407.21.00	-- Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>	5%	Free
	4407.22.00	-- Virola, Imbuia and Balsa	m <sup>3</sup>	5%	Free
	4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	5%	Free
	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>	5%	Free
	4407.27.00	-- Sapelli	m <sup>3</sup>	5%	Free
	4407.28.00	-- Iroko	m <sup>3</sup>	5%	Free
	4407.29.00	-- Other	m <sup>3</sup>	5%	Free
		- Other			
	4407.91.00	-- Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.92.00	-- Of beech ( <i>Fagus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.93.00	-- Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>	5%	Free
	4407.94.00	-- Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.95.00	-- Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.96.00	-- Of birch ( <i>Betula spp.</i> )	m <sup>3</sup>	5%	Free
	4407.97.00	-- Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>	5%	Free
	4407.99.00	-- Other	m <sup>3</sup>	5%	Free
44.08		<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	kg	10%	Free
		- Of tropical wood :			
	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10%	Free
	4408.39.00	-- Other	kg	10%	Free
	4408.90.00	- Other	kg	10%	Free
44.09		<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	kg	5%	Free
		- Non-coniferous			
	4409.21.00	-- Of bamboo	kg	5%	Free
	4409.22.00	-- Of tropical wood	kg	5%	Free
	4409.29.00	-- Other	kg	5%	Free
44.10		<b>Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and 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	kg	25%	Free
	4410.12.00	-- Oriented standard board (OSB)	kg	25%	Free
	4410.19.00	-- Other	kg	25%	Free
	4410.90.00	- Other	kg	25%	Free
44.11		<b>Fibreboard 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	kg	15%	Free

	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	15%	Free
	4411.14.00	-- Of a thickness exceeding 9 mm	kg	15%	Free
		- Other			
	4411.92.00	-- Of a density exceeding 0.8 g/cm <sup>3</sup>	kg	25%	Free
	4411.93.00	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	kg	25%	Free
	4411.94.00	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg	25%	Free
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>			
	4412.10.00	- Of bamboo	m <sup>3</sup>	25%	Free
		- 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	m <sup>3</sup>	25%	Free
	4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus spp.</i> ), ash ( <i>Fraxinus spp.</i> ), beech ( <i>Fagus spp.</i> ), birch ( <i>Betula spp.</i> ), cherry ( <i>Prunus spp.</i> ), chestnut ( <i>Castanea spp.</i> ), elm ( <i>Ulmus spp.</i> ), eucalyptus ( <i>Eucalyptus spp.</i> ), hickory ( <i>Carya spp.</i> ), horse chestnut ( <i>Aesculus spp.</i> ), lime ( <i>Tilia spp.</i> ), maple ( <i>Acer spp.</i> ), oak ( <i>Quercus spp.</i> ), plane tree ( <i>Platanus spp.</i> ), poplar and aspen ( <i>Populus spp.</i> ), robinia ( <i>Robinia spp.</i> ), tulipwood ( <i>Liriodendron spp.</i> ) or walnut ( <i>Juglans spp.</i> )	m <sup>3</sup>	25%	Free
	4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m <sup>3</sup>	25%	Free
	4412.39.00	-- Other, with both outer plies of coniferous wood	m <sup>3</sup>	25%	Free
		- Other			
	4412.94.00	-- Blockboard, laminboard and battenboard	m <sup>3</sup>	25%	Free
	4412.99.00	-- Other	kg	25%	Free
<b>44.13</b>		<b>Densified wood, in blocks, plates, strips, or profile shapes</b>			
	4413.00.10	--- Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	kg	10%	Free
		--- Treated wood			
	4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	kg	5%	Free
	4413.00.29	---- Other	kg	10%	Free
	4413.00.90	--- Other	kg	10%	Free
<b>44.14</b>	4414.00.00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	kg	10%	Free
<b>44.15</b>		<b>Packing cases, boxes, crates, drums and similar packing, 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 packing; cable-drums:	u	25%	Free
		- Pallets, box pallets and other load boards; pallet collars			
	4415.20.10	--- Pallet collars	u	5%	Free
	4415.20.90	--- Other	u	10%	Free
<b>44.16</b>	4416.00.00	<b>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.</b>	kg	10%	Free
<b>44.17</b>	4417.00.00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	kg	5%	Free
<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	kg	25%	Free
	4418.20.00	- Doors and their frames and thresholds	kg	25%	Free
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	Free
	4418.50.00	- Shingles and shakes	kg	25%	Free
	4418.60.00	- Posts and beams	kg	25%	Free
		- Assembled flooring panels :			
	4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	25%	Free
	4418.74.00	-- Other, for mosaic floors	kg	25%	Free
	4418.75.00	-- Other, multilayer	kg	25%	Free
	4418.79.00	-- Other	kg	25%	Free
		- Other :			
	4418.91.00	-- Of bamboo	kg	25%	Free
	4418.99.00	-- Other	kg	25%	Free
<b>44.19</b>		<b>Tableware and kitchenware, of wood.</b>			
		- Of bamboo :			
	4419.11.00	-- Bread boards, chopping boards and similar boards	kg	25%	Free
	4419.12.00	-- Chopsticks	kg	25%	Free
	4419.19.00	-- Other	kg	25%	Free

44.20	4419.90.00	- Other <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>	kg	25%	Free
	4420.10.00	- Statuettes and other ornaments, of wood	kg	25%	Free
44.21	4420.90.00	- Other <b>Other articles of wood.</b>	kg	10%	Free
	4421.10.00	- Clothes hangers - Other:	kg	10%	Free
	4421.91.00	-- Of bamboo -- Other	kg	25%	Free
	4421.99.10	--- Match splints	kg	5%	Free
	4421.99.20	--- Sliver/spinning can	kg	1%	Free
	4421.99.90	--- Other	kg	25%	Free