

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, saw dust 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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
44.01		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.					
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	4401.11.00.00	-- Coniferous	kg	5	7.5	0	0
	4401.12.00.00	-- Non-coniferous	kg	5	7.5	0	0
		- Wood in chips or particles :					
	4401.21.00.00	-- Coniferous	kg	5	7.5	0	0
	4401.22.00.00	-- Non-coniferous	kg	5	7.5	0	0
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :					
	4401.31.00.00	-- Wood pellets	kg	5	7.5	0	0
	4401.32.00.00	-- Wood briquettes	kg	5	7.5	0	0
	4401.39.00.00	-- Other	kg	5	7.5	0	0
		- Sawdust and wood waste and scrap, not agglomerated :					
	4401.41.00.00	-- Sawdust	kg	5	7.5	0	0
	4401.49.00.00	-- Other	kg	5	7.5	0	0
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.					
	4402.10.00.00	- Of bamboo	kg	5	7.5	0	0
	4402.20.00.00	- Of shell or nut	kg	5	7.5	0	0
	4402.90.00.00	- Other	kg	5	7.5	0	0
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.					
		- Treated with paint, stains, creosote or other preservatives :					
	4403.11.00.00	-- Coniferous	m ³	5	7.5	0	0
	4403.12.00.00	-- Non-coniferous	m ³	5	7.5	0	0
		- Other, coniferous :					
	4403.21.00.00	-- Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	7.5	0	0
	4403.22.00.00	-- Of pine (<i>Pinus spp.</i>), other	m ³	5	7.5	0	0
	4403.23.00.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more".	m ³	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	4403.24.00.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	m ³	5	7.5	0	0
	4403.25.00.00	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	7.5	0	0
	4403.26.00.00	-- Other	m ³	5	7.5	0	0
		- Other, of tropical wood :					
	4403.41.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5	7.5	0	0
	4403.42.00.00	-- Teak	m ³	5	7.5	0	0
	4403.49.00.00	-- Other	m ³	5	7.5	0	0
		- Other :					
	4403.91.00.00	-- Of oak (<i>Quercus spp.</i>)	m ³	5	7.5	0	0
	4403.93.00.00	-- Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	7.5	0	0
	4403.94.00.00	-- Of beech (<i>Fagus spp.</i>), other	m ³	5	7.5	0	0
	4403.95.00.00	-- Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	7.5	0	0
	4403.96.00.00	-- Of birch (<i>Betula spp.</i>), other	m ³	5	7.5	0	0
	4403.97.00.00	-- Of poplar and aspen (<i>Populus spp.</i>)	m ³	5	7.5	0	0
	4403.98.00.00	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	m ³	5	7.5	0	0
	4403.99.00.00	-- Other	m ³	5	7.5	0	0
44.04		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.					
	4404.10.00.00	- Coniferous	kg	5	7.5	0	0
	4404.20.00.00	- Non-coniferous	kg	5	7.5	0	0
44.05	4405.00.00.00	Wood wool; wood flour.	kg	5	7.5	0	0
44.06		Railway or tramway sleepers (cross-ties) of wood.					
		- Not impregnated :					
	4406.11.00.00	-- Coniferous	m ³	10	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	4406.12.00.00	-- Non-coniferous	m ³	10	7.5	0	0
		- Other :					
	4406.91.00.00	-- Coniferous	m ³	10	7.5	0	0
	4406.92.00.00	-- Non-coniferous	m ³	10	7.5	0	0
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					
		- Coniferous :					
	4407.11.00.00	-- Of pine (<i>Pinus spp.</i>)	m ³	10	7.5	0	0
	4407.12.00.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	m ³	10	7.5	0	0
	4407.13.00.00	-- Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	m ³	10	7.5	0	0
	4407.14.00.00	-- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	m ³	10	7.5	0	0
	4407.19.00.00	-- Other	m ³	10	7.5	0	0
		- Of tropical wood :					
	4407.21.00.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	10	7.5	0	0
	4407.22.00.00	-- Virola, Imbuia and Balsa	m ³	10	7.5	0	0
	4407.23.00.00	-- Teak	m ³	10	7.5	0	0
	4407.25.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	10	7.5	0	0
	4407.26.00.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	10	7.5	0	0
	4407.27.00.00	-- Sapelli	m ³	10	7.5	0	0
	4407.28.00.00	-- Iroko	m ³	10	7.5	0	0
	4407.29.00.00	-- Other	m ³	10	7.5	0	0
		- Other :					
	4407.91.00.00	-- Of oak (<i>Quercus spp.</i>)	m ³	10	7.5	0	0
	4407.92.00.00	-- Of beech (<i>Fagus spp.</i>)	m ³	10	7.5	0	0
	4407.93.00.00	-- Of maple (<i>Acer spp.</i>)	m ³	10	7.5	0	0
	4407.94.00.00	-- Of cherry (<i>Prunus spp.</i>)	m ³	10	7.5	0	0
	4407.95.00.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	10	7.5	0	0
	4407.96.00.00	-- Of birch (<i>Betula spp.</i>)	m ³	10	7.5	0	0
	4407.97.00.00	-- Of poplar and aspen (<i>Populus spp.</i>)	m ³	10	7.5	0	0
	4407.99.00.00	-- Other	m ³	10	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
44.08		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.					
	4408.10.00.00	- Coniferous	kg	10	7.5	0	0
		- Of tropical wood :					
	4408.31.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10	7.5	0	0
	4408.39.00.00	-- Other	kg	10	7.5	0	0
	4408.90.00.00	- Other	kg	10	7.5	0	0
44.09		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.					
	4409.10.00.00	- Coniferous	kg	10	7.5	0	0
		- Non-coniferous :					
	4409.21.00.00	-- Of bamboo	kg	10	7.5	0	0
	4409.22.00.00	-- Of tropical wood	kg	10	7.5	0	0
	4409.29.00.00	-- Other	kg	10	7.5	0	0
44.10		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.					
		- Of wood :					
	4410.11.00.00	-- Particle board	kg	10	7.5	0	0
	4410.12.00.00	-- Oriented strand board (OSB)	kg	10	7.5	0	0
	4410.19.00.00	-- Other	kg	10	7.5	0	0
	4410.90.00.00	- Other	kg	10	7.5	0	0
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
		- Medium density fibreboard (MDF) :					
	4411.12.00.00	-- Of a thickness not exceeding 5 mm	kg	10	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	4411.13.00.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	10	7.5	0	0
	4411.14.00.00	-- Of a thickness exceeding 9 mm	kg	10	7.5	0	0
		- Other :					
	4411.92.00.00	-- Of a density exceeding 0.8 g/cm ³	kg	10	7.5	0	0
	4411.93.00.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg	10	7.5	0	0
	4411.94.00.00	-- Of a density not exceeding 0.5 g/cm ³	kg	10	7.5	0	0
44.12		Plywood, veneered panels and similar laminated wood.					
	4412.10.00.00	- Of bamboo	m ³	20	7.5	0	0
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :					
	4412.31.00.00	-- With at least one outer ply of tropical wood	m ³	20	7.5	0	0
	4412.33.00.00	-- 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>Linodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	m ³	20	7.5	0	0
	4412.34.00.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m ³	20	7.5	0	0
	4412.39.00.00	-- Other, with both outer piles of coniferous wood	m ³	20	7.5	0	0
		- Laminated veneered lumber (LVL) :					
	4412.41.00.00	-- With at least one outer ply of tropical wood	m ³	20	7.5	0	0
	4412.42.00.00	-- Other, with at least one outer ply of non-coniferous wood	m ³	20	7.5	0	0
	4412.49.00.00	-- Other, with both outer plies of coniferous wood	m ³	20	7.5	0	0
		- Blockboard, laminboard and battenboard :					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	4412.51.00.00	-- With at least one outer ply of tropical wood	m ³	20	7.5	0	0
	4412.52.00.00	-- Other, with at least one outer ply of non-coniferous wood	m ³	20	7.5	0	0
	4412.59.00.00	-- Other, with both outer plies of coniferous wood	m ³	20	7.5	0	0
		- Other :			7.5	0	0
	4412.91.00.00	-- With at least one outer ply of tropical wood	kg	20	7.5	0	0
	4412.92.00.00	-- Other, with at least one outer ply of non-coniferous wood	kg	20	7.5	0	0
	4412.99.00.00	-- Other, with both outer plies of coniferous wood	kg	20	7.5	0	0
44.13	4413.00.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	10	7.5	0	0
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.					
	4414.10.00.00	- Of tropical wood	kg	10	7.5	0	0
	4414.90.00.00	- Other	kg	10	7.5	0	0
44.15		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.					
	4415.10.00.00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10	7.5	0	0
	4415.20.00.00	- Pallets, box pallets and other load boards; pallet collars	u	10	7.5	0	0
44.16	4416.00.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	10	7.5	0	0
44.17	4417.00.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	20	7.5	0	0
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					
		- Windows, French-windows and their frames:					
	4418.11.00.00	-- Of tropical wood	kg	20	7.5	0	0
	4418.19.00.00	-- Other	kg	20	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		- Doors and their frames and thresholds:					
	4418.21.00.00	-- Of tropical wood	kg	20	7.5	35	0
	4418.29.00.00	-- Other	kg	20	7.5	35	0
	4418.30.00.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	20	7.5	0	0
	4418.40.00.00	- Shuttering for concrete constructional work	kg	20	7.5	0	0
	4418.50.00.00	- Shingles and shakes	kg	20	7.5	0	0
		- Assembled flooring panels :					
	4418.73.00.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	20	7.5	0	0
	4418.74.00.00	-- Other, for mosaic floors	kg	20	7.5	0	0
	4418.75.00.00	-- Other, multilayer	kg	20	7.5	0	0
	4418.79.00.00	-- Other	kg	20	7.5	0	0
		- Engineered structural timber products :					
	4418.81.00.00	-- Glue-laminated timber (glulam)	kg	20	7.5	0	0
	4418.82.00.00	-- Cross-laminated timber (CLT or X-lam)	kg	20	7.5	0	0
	4418.83.00.00	-- I beams	kg	20	7.5	0	0
	4418.89.00.00	-- Other	kg	20	7.5	0	0
		- Other :					
	4418.91.00.00	-- Of bamboo	kg	20	7.5	0	0
	4418.92.00.00	-- Cellular wood panels	kg	20	7.5	0	0
	4418.99.00.00	-- Other	kg	20	7.5	0	0
44.19		Tableware and kitchenware, of wood.					
		- Of bamboo :					
	4419.11.00.00	-- Bread boards, chopping boards and similar boards	kg	20	7.5	0	0
	4419.12.00.00	-- Chopsticks	kg	20	7.5	0	0
	4419.19.00.00	-- Other	kg	20	7.5	0	0
	4419.20.00.00	- Of tropical wood	kg	20	7.5	0	0
	4419.90.00.00	- Other	kg	20	7.5	0	0
44.2		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.					
		- Statuettes and other ornaments, of wood:					
	4420.11.00.00	-- Of tropical wood	kg	20	7.5	0	0
	4420.19.00.00	-- Other	kg	20	7.5	0	0
	4420.90.00.00	- Other	kg	20	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
44.21		Other articles of wood.					
	4421.10.00.00	- Clothes hangers	kg	20	7.5	0	0
	4421.20.00.00	- Coffins	kg	20	7.5	0	0
		- Other:					
		-- Of bamboo :					
	4421.91.10.00	--- Match splints	kg	10	7.5	0	0
	4421.91.20.00	--- Toothpicks	kg	20	7.5	0	0
	4421.91.90.00	--- Other	kg	20	7.5	0	0
		-- Other :					
	4421.99.10.00	--- Match splints	kg	10	7.5	0	0
	4421.99.20.00	--- Toothpicks	kg	20	7.5	0	0
	4421.99.90.00	--- Other	kg	20	7.5	0	0