

SECTION 09

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;

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

subdivisions

CHAPTER 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

CHAPTER 45 - CORK AND ARTICLES OF CORK

CHAPTER 46 - 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, 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 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.

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Subheading Note.

1.-For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, 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, Dibétou, Doussié, Framiré, 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, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
44.01	Fuel wood, in logs..., etc; wood chips or particles; sawdust, etc					
4401.1000.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		5	5		
4401.2100.00	Coniferous		5	5		
4401.2200.00	Nonconiferous		5	5		
4401.3100.00	Wood pellets		5	5		
4401.3900.00	Other Sawdust and wood waste and scrap, whether or not a		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
44.02	Wood charcoal (incl. agglomerated)					
4402.1000.00	Of bamboo		5	5		
4402.9000.00	Other wood charcoal		5	5		
44.03	Wood in the rough or roughly squared					
4403.1000.00	Treated with paint, stains, creosote or other preservatives	M3	5	5		
4403.2000.00	Other, coniferous	M3	5	5		
4403.4100.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3	5	5		
4403.4900.00	.440341	M3	5	5		
4403.9100.00	.)	M3	5	5		
4403.9200.00	.)	M3	5	5		
4403.9900.00	Wood in the rough, whether or not stpp Other	M3	5	5		
44.04	Hoopwood; split poles; piles, etc; wooden sticks, etc; chipwood					
4404.1000.00	Coniferous		5	5		
4404.2000.00	Nonconiferous		5	5		
44.05	Wood wool; wood flour					
4405.0000.00	.		5	5		
44.06	Railway or tramway sleepers (cross-ties) of wood					
4406.1000.00	Not impregnated	M3	10	5		
4406.9000.00	Railway or tamway sleepers (crossties) of wood : Other	M3	10	5		
44.07	Wood sawn or chipped lengthwise, sliced or peeled, >6mm thick					
4407.1000.00	Coniferous	M3	10	5		
4407.2100.00	.)	M3	10	5		
4407.2200.00	Virola, Imbuia and Balsa	M3	10	5		
4407.2500.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3	10	5		
4407.2600.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	M3	10	5		
4407.2700.00	Sapelli	M3	10	5		
4407.2800.00	Iroko	M3	10	5		
4407.2900.00	.	M3	10	5		
4407.9100.00	.)	M3	10	5		
4407.9200.00	.)	M3	10	5		
4407.9300.00	.)	M3	10	5		
4407.9400.00	.)	M3	10	5		
4407.9500.00	.)	M3	10	5		
4407.9900.00	Other: of Other	M3	10	5		
44.08	Veneer sheets and sheets for plywood, etc, =<6mm thick					
4408.1000.00	Coniferous		10	5		
4408.3100.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau		10	5		
4408.3900.00	Sheets for veneering (including those ob Other		10	5		
4408.9000.00	Veneer sheets and sheets for plywood and other wood, =<6mm thick, nes		10	5		
44.09	Wood, continuously shaped along any of its edges or faces					
4409.1000.00	Coniferous		10	5		
4409.2100.00	Of bamboo		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
44.09 4409.2900.00	Wood, continuously shaped along any of its edges or faces .		10	5		
44.10 4410.1100.00 4410.1200.00 4410.1900.00 4410.9000.00	Particle board and similar board of wood or other ligneous materials Particle board Oriented strand board (OSB) . Particle board and similar board (for ex Other		10 10 10 10	5 5 5 5		
44.11 4411.1200.00 4411.1300.00 4411.1400.00 4411.9200.00 4411.9300.00 4411.9400.00	Fibreboard of wood or other ligneous materials Of a thickness not exceeding 5 mm Of a thickness exceeding 5 mm but not exceeding 9 mm Of a thickness exceeding 9 mm .8 g/cm3 .5 g/cm3 but not exceeding 0.8 g/cm3 .5 g/cm3		10 10 10 10 10 10	5 5 5 5 5 5		
44.12 4412.1000.00 4412.3100.00 4412.3200.00 4412.3900.00 4412.9400.00 4412.9900.00	Plywood, veneered panels and similar laminated wood Of bamboo With at least one outer ply of tropical wood specified i Other, with at least one outer ply of nonconiferous wood Other plywood, consisting solely of sheets of wood (othe Blockboard, laminboard and battenboard .	M3 M3 M3 M3	20 20 20 20 20 20	5 5 5 5 5 5		
44.13 4413.0000.00	Densified wood, in blocks, plates, strips or profile shapes .		10	5		
44.14 4414.0000.00	Wooden frames for paintings, photographs, mirrors or similar objects .		10	5		
44.15 4415.1000.00 4415.2000.00	Packing cases... of wood; cable-drums of wood; pallets, etc, of wood Cases, boxes, crates, drums and similar packings; cabledrums Pallets, box pallets and other load boards; pallet collars	U U	10 10	5 5		
44.16 4416.0000.00	Casks, barrets, vats, tubs, etc, and parts thereof, of wood Casks, barrels, vats, tubs and other coopers' products and		10	5		
44.17 4417.0000.00	Tools..., broom or brush bodies... of wood; boot or shoe trees of wood Tools, tool bodies, tool handles, broom or brush bodies and		20	5		
44.18 4418.1000.00 4418.2000.00 4418.4000.00 4418.5000.00 4418.6000.00 4418.7100.00 4418.7200.00 4418.7900.00 4418.9000.00	Builders' joinery and carpentry of wood Windows, Frenchwindows and their frames Doors and their frames and thresholds Shuttering for concrete constructional work Shingles and shakes Posts and beams For mosaic floors Other, multilayer . Builders? joinery and carpentry of wood, Other		20 20 20 20 20 20 20 20 20	5 5 5 5 5 5 5 5 5		35

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
44.19 4419.0000.00	Tableware and kitchenware, of wood .		20	5		
44.20 4420.1000.00 4420.9000.00	Wood marquetry, inlaid wood; caskets of wood; ornaments of wood Statuettes and other ornaments, of wood Wood marquetry and inlaid wood; caskets Otherg		20 20	5 5		
44.21 4421.1000.00 4421.9010.00 4421.9091.00 4421.9099.00	Other articles of wood Clothes hangers Match splints Toothpicks Other Other articles of wood Not specified or included in this heading		20 10 20 20	5 5 5 5		