

## 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.

**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 subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, 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, Punah, 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	
<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	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles :
	4401.21	-- Coniferous
	4401.22	-- Non-coniferous - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :
	4401.31	-- Wood pellets
	4401.39	-- Other
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>
	4402.10	- Of bamboo
	4402.90	- Other
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>
	4403.10	- Treated with paint, stains, creosote or other preservatives
	4403.20	- Other, coniferous - Other, of tropical wood specified in Subheading Note 2 to this Chapter :
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau
	4403.49	-- Other - Other :
	4403.91	-- Of oak ( <i>Quercus spp.</i> )
	4403.92	-- Of beech ( <i>Fagus spp.</i> )
	4403.99	-- Other

Heading	H.S. Code	
<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	- Coniferous
	4404.20	- Non-coniferous
<b>44.05</b>	4405.00	<b>Wood wool; wood flour.</b>
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>
	4406.10	- Not impregnated
	4406.90	- Other
<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	- Coniferous
		- Of tropical wood specified in Subheading Note 2 to this Chapter :
	4407.21	-- Mahogany ( <i>Swietenia spp.</i> )
	4407.22	-- Virola, Imbuia and Balsa
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	4407.27	-- Sapelli
	4407.28	-- Iroko
	4407.29	-- Other
		- Other :
	4407.91	-- Of oak ( <i>Quercus spp.</i> )
	4407.92	-- Of beech ( <i>Fagus spp.</i> )
	4407.93	-- Of maple ( <i>Acer spp.</i> )
	4407.94	-- Of cherry ( <i>Prunus spp.</i> )
	4407.95	-- Of ash ( <i>Fraxinus spp.</i> )
	4407.99	-- Other
<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	- Coniferous
		- Of tropical wood specified in Subheading Note 2 to this Chapter :
	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau
	4408.39	-- Other
	4408.90	- Other

Heading	H.S. Code	
<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	- Coniferous
		- Non-coniferous :
	4409.21	-- Of bamboo
	4409.29	-- Other
<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	-- Particle board
	4410.12	-- Oriented strand board (OSB)
	4410.19	-- Other
	4410.90	- Other
<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	-- Of a thickness not exceeding 5 mm
	4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm
	4411.14	-- Of a thickness exceeding 9 mm
		- Other :
	4411.92	-- Of a density exceeding 0.8 g/cm <sup>3</sup>
	4411.93	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>
	4411.94	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>
	4412.10	- Of bamboo
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :
	4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter
	4412.32	-- Other, with at least one outer ply of non-coniferous wood
	4412.39	-- Other
		- Other :
	4412.94	-- Blockboard, laminboard and battenboard
	4412.99	-- Other

Heading	H.S. Code	
<b>44.13</b>	4413.00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>
<b>44.14</b>	4414.00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>
<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	- Cases, boxes, crates, drums and similar packings; cable-drums
	4415.20	- Pallets, box pallets and other load boards; pallet collars
<b>44.16</b>	4416.00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>
<b>44.17</b>	4417.00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>
	4418.10	- Windows, French-windows and their frames
	4418.20	- Doors and their frames and thresholds
	4418.40	- Shuttering for concrete constructional work
	4418.50	- Shingles and shakes
	4418.60	- Posts and beams
		- Assembled flooring panels :
	4418.71	-- For mosaic floors
	4418.72	-- Other, multilayer
	4418.79	-- Other
	4418.90	- Other
<b>44.19</b>	4419.00	<b>Tableware and kitchenware, of wood.</b>
<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	- Statuettes and other ornaments, of wood
	4420.90	- Other
<b>44.21</b>		<b>Other articles of wood.</b>
	4421.10	- Clothes hangers
	4421.90	- Other