

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);
 - (i) Goods of heading 68.08;
 - (j) Imitation jewellery of heading 71.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (p) 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 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.

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Chapter 44—continued

Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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:		
4401.11.00	00E	..	-- Coniferous	Free	Free
4401.12.00	00K	..	-- Non-coniferous	Free	Free
			– Wood in chips or particles:		
4401.21.00			-- Coniferous	Free	Free
	01G	BDU of 1089.6 kg	<i>Pinus radiata</i>		
	09B	BDU of 1089.6 kg	Other		
4401.22.00			-- Non-coniferous	Free	Free
	01A	BDU of 1089.6 kg	Beech		
	09G	BDU of 1089.6 kg	Other		
			– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	00B	..	-- Wood pellets	Free	Free
4401.39.00	10F	..	-- Other	Free	Free
4401.40.00	00A	..	-- Sawdust and wood waste and scrap, not agglomerated	Free	Free
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402.10.00	00J	kg	– Of bamboo	Free	Free
4402.90.00	00H	kg	– Other	Free	Free
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			-- Coniferous	Free	Free
			. . . . Saw logs and veneer logs:		
	10J	m ³	. . . . . <i>Pinus radiata</i>		
	15K	m ³	. . . . . Other		
			. . . . Other:		
	17F	m ³	. . . . . <i>Pinus radiata</i>		
	19B	m ³	. . . . . Other		
4403.12.00			-- Non-coniferous	Free	Free
	10C	m ³	. . . . Saw logs and veneer logs		
	19G	m ³	. . . . Other		
			– Other, coniferous:		
4403.21.00			-- Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free	Free
			. . . . Saw logs and veneer logs:		
	10B	m ³	. . . . . <i>Pinus radiata</i>		
	15C	m ³	. . . . . Other		
			. . . . Other:		
	17K	m ³	. . . . . Pulpwood		
	19F	m ³	. . . . . Other		
4403.22.00			-- Of pine (<i>Pinus spp.</i>), other	Free	Free
			. . . . Saw logs and veneer logs:		
	10G	m ³	. . . . . <i>Pinus radiata</i>		
	15H	m ³	. . . . . Other		
			. . . . Other:		
	17D	m ³	. . . . . Pulpwood		
	19L	m ³	. . . . . Other		
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	Free	Free
	10A	m ³ Saw logs and veneer logs		
		 Other:		
	15B	m ³ Pulpwood		
	19E	m ³ Other		

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Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood in the rough, whether or not stripped of bark, etc.—continued					
– Other, coniferous—continued					
4403.24.00	10F	m ³	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	Free	Free
			. . . Saw logs and veneer logs		
			. . . Other:		
	15G	m ³	. . . . Pulpwood		
	19K	m ³	. . . . Other		
4403.25.00	10L	m ³	-- Other, of which any cross-sectional dimension is 15 cm or more	Free	Free
			. . . Saw logs and veneer logs		
			. . . Other:		
	15A	m ³	. . . . Pulpwood		
	19D	m ³	. . . . Other		
4403.26.00	10E	m ³	-- Other	Free	Free
			. . . Saw logs and veneer logs		
			. . . Other:		
	15F	m ³	. . . . Pulpwood		
	19J	m ³	. . . . Other		
– Other, of tropical wood:					
4403.41.00	00B	m ³	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.49.00			-- Other	Free	Free
	01G	m ³	. . . White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		
	10F	m ³	. . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	17C	m ³	. . . Okoumé, Obeche, Sapelli, Sipo, Acajou d' Afrique, Makoré and Iroko		
	25D	m ³	. . . Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	33E	m ³	. . . Merbau (Kwila)		
	41F	m ³	. . . Ramin		
	59J	m ³	. . . Other		
– Other:					
4403.91.00	00L	m ³	-- Of oak (<i>Quercus spp.</i>)	Free	Free
4403.93.00	00K	m ³	-- Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.94.00	00D	m ³	-- Of beech (<i>Fagus spp.</i>), other	Free	Free
4403.95.00	00J	m ³	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.96.00	00C	m ³	-- Of birch (<i>Betula spp.</i>), other	Free	Free
4403.97.00	00H	m ³	-- Of poplar and aspen (<i>Populus spp.</i>)	Free	Free
4403.98.00	00B	m ³	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	Free	Free
4403.99.00	10D	m ³	-- Other	Free	Free
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	00E	..	– Coniferous	Free	Free
4404.20.00		..	– Non-coniferous	Free	Free
	10F	..	. . . Merbau (Kwila)		
	15G	..	. . . Ramin		
	19K	..	. . . Other		
44.05			Wood wool; wood flour		
4405.00.00	00K	..		Free	Free
44.06			Railway or tramway sleepers (cross-ties) of wood:		
– Not impregnated:					
4406.11.00	00F	m ³	-- Coniferous	Free	Free
4406.12.00	00L	m ³	-- Non-coniferous	Free	Free
– Other:					
4406.91.00	00E	m ³	-- Coniferous	Free	Free
4406.92.00	00K	m ³	-- Non-coniferous	Free	Free

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Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			– – Of pine (<i>Pinus spp.</i>):		
			– – – <i>Pinus lambertiana, Pinus strobus, Pinus monticola</i> :		
4407.11.10			– – – – Planed	Free	Free
	10G	m ³	. . . . . Square dressed, structural		
	19L	m ³	. . . . . Other		
4407.11.11	00F	m ³	– – – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.11.13	00J	m ³	– – – – Other	Free	Free
			– – – <i>Pinus radiata</i> :		
4407.11.15			– – – – Planed	Free	Free
			. . . . . Square dressed, structural:		
	10J	m ³	. . . . . Not preservative treated		
	19B	m ³	. . . . . Preservative treated		
			. . . . . Other:		
	21D	m ³	. . . . . Not preservative treated		
	29K	m ³	. . . . . Preservative treated		
4407.11.17			– – – – Sanded or finger-jointed:	5	Free *See Below CA Free
	10A	m ³	. . . . . Not preservative treated		
	19E	m ³	. . . . . Preservative treated		
4407.11.19			– – – – Other	Free	Free
	10D	m ³	. . . . . Not preservative treated		
	19H	m ³	. . . . . Preservative treated		
			– – – Other kinds:		
4407.11.29			– – – – Planed	Free	Free
	10K	m ³	. . . . . Square dressed, structural:		
	19C	m ³	. . . . . Other		
4407.11.31			– – – – Sanded or finger-jointed	5	Free *See Below CA Free
	10D	m ³	. . . . . Not preservative treated		
	19H	m ³	. . . . . Preservative treated		
4407.11.39	00H	m ³	– – – – Other	Free	Free
4407.12			– – Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>):		
4407.12.10			– – – Planed	Free	Free
	10A	m ³	. . . . . Square dressed, structural		
	19E	m ³	. . . . . Other		
4407.12.19			– – – Sanded or finger-jointed	5	Free *See Below CA Free
	10J	m ³	. . . . . Not preservative treated		
	19B	m ³	. . . . . Preservative treated		
4407.19			– – Other:		
			– – – <i>Juniper virginiana</i> "eastern red cedar":		
4407.19.10			– – – – Planed	Free	Free
	10C	m ³	. . . . . Square dressed, structural		
	19G	m ³	. . . . . Other		
4407.19.11	00B	m ³	– – – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.19.13	00E	m ³	– – – – Other	Free	Free

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Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>					
– Coniferous— <i>continued</i>					
– – Other— <i>continued</i>					
– – – <i>Sequoia sempervirens</i> (redwood):					
4407.19.15	10E 19J	m ³ m ³	– – – – Planed Square dressed, structural Other	Free	Free
4407.19.17	00L	m ³	– – – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.19.19	00C	m ³	– – – – Other	Free	Free
– – – <i>Pseudotsuga douglasii</i> ("Douglas fir", "Oregon pine"):					
4407.19.21	10E 19J	m ³ m ³	– – – – Planed Square dressed, structural Other	Free	Free
4407.19.23	00L	m ³	– – – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.19.25	00C	m ³	– – – – Other	Free	Free
– – – <i>Thuja plicata</i> ("western red cedar"):					
4407.19.27	10C 19G	m ³ m ³	– – – – Planed Square dressed, structural Other	Free	Free
4407.19.29	00J	m ³	– – – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.19.31	00C	m ³	– – – – Other	Free	Free
4407.19.39	10A 15B 19E	m ³ m ³ m ³	– – – Other Larch Rimu Other	Free	Free
– Of tropical wood:					
– – Mahogany (<i>Swietenia spp.</i>):					
4407.21			– – – Planed	Free	Free
4407.21.12	10C 15D	m ³ m ³	. . . . Square dressed, structural Other		
4407.21.25	00L	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.21.95	00J	m ³	– – – Other	Free	Free
– – <i>Virola</i> , <i>Imbuia</i> and <i>Balsa</i> :					
4407.22.12			– – – Planed	Free	Free
4407.22.25	10H 15J	m ³ m ³	. . . . Square dressed, structural Other		
4407.22.25	00E	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.22.95	00C	m ³	– – – Other	Free	Free
– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:					
4407.25.10			– – – Planed	Free	Free
4407.25.20	01K 09E	m ³ m ³	. . . . Square dressed, structural Other		
4407.25.20	00G	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.25.90	00E	m ³	– – – Other	Free	Free
– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:					
4407.26.10			– – – Planed	Free	Free
4407.26.20	01D 09K	m ³ m ³ Square dressed, structural Other		
4407.26.20	00A	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free

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Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>					
— Of tropical wood— <i>continued</i>					
— White Lauan, White Meranti, White Seraya, etc.— <i>continued</i>					
4407.26.90	00K	m ³	--- Other	Free	Free
4407.27			-- Sapelli:		
4407.27.01			--- Planed	Free	Free
	10J	m ³	. . . . Square dressed, structural		
	19B	m ³	. . . . Other		
4407.27.09	00B	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.27.19	00H	m ³	--- Other	Free	Free
4407.28			-- Iroko:		
4407.28.01			--- Planed	Free	Free
	10C	m ³	. . . . Square dressed, structural		
	19G	m ³	. . . . Other		
4407.28.09	00G	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.28.19	00B	m ³	--- Other	Free	Free
4407.29			-- Other:		
			--- Planed:		
4407.29.10			---- Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	Free	Free
			. . . . . Square dressed, structural:		
	10G	m ³	. . . . . Merbau (Kwila)		
	15H	m ³	. . . . . Ramin		
	19L	m ³	. . . . . Other		
			. . . . . Other:		
	27A	m ³	. . . . . Merbau (Kwila)		
	29H	m ³	. . . . . Ramin		
	39E	m ³	. . . . . Other		
4407.29.25			---- Okoumé, Obeche, Sipo, Acajou d'Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	Free	Free
	10D	m ³	. . . . . Square dressed, structural		
	19H	m ³	. . . . . Other		
4407.29.30			---- Other	Free	Free
	10H	m ³	. . . . . Square dressed, structural		
	19A	m ³	. . . . . Other		
4407.29.40			--- Sanded or finger-jointed	5	Free *See Below CA Free
	10C	m ³	. . . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	15D	m ³	. . . . Okoumé, Obeche, Sipo, Acajou d'Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	19G	m ³	. . . . Merbau (Kwila)		
	27H	m ³	. . . . Ramin		
	49J	m ³	. . . . Other		
4407.29.90			-- Other	Free	Free
	10L	m ³	. . . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	15A	m ³	. . . . Okoumé, Obeche, Sipo, Acajou d'Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	19D	m ³	. . . . Merbau (Kwila)		
	27E	m ³	. . . . Ramin		
	49F	m ³	. . . . Other		
			-- Other:		
4407.91			-- Of oak (<i>Quercus spp.</i>):		
4407.91.01			--- Planed	Free	Free
	01H	m ³	. . . . Square dressed, structural		
	09C	m ³	. . . . Other		
4407.91.09	00L	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.91.19	00F	m ³	--- Other	Free	Free

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Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>					
<i>— Other—<i>continued</i></i>					
4407.92			<i>— Of beech (Fagus spp.):</i>		
4407.92.01			<i>— — — Planed</i>	Free	Free
	01B	m ³	. . . . Square dressed, structural		
	09H	m ³	. . . . Other		
4407.92.09	00E	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.92.19	00L	m ³	<i>— — — Other</i>	Free	Free
4407.93			<i>— Of maple (Acer spp.):</i>		
4407.93.01			<i>— — — Planed</i>	Free	Free
	10F	m ³	. . . . Square dressed, structural		
	19K	m ³	. . . . Other		
4407.93.09	00K	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.93.19	00E	m ³	<i>— — — Other</i>	Free	Free
4407.94			<i>— Of cherry (Prunus spp.):</i>		
4407.94.01			<i>— — — Planed</i>	Free	Free
	10L	m ³	. . . . Square dressed, structural		
	19D	m ³	. . . . Other		
4407.94.09	00D	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.94.19	00K	m ³	<i>— — — Other</i>	Free	Free
4407.95			<i>— Of Ash (Fraxinus spp.):</i>		
4407.95.01			<i>— — — Planed</i>	Free	Free
	10E	m ³	. . . . Square dressed, structural		
	19J	m ³	. . . . Other		
4407.95.09	00J	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.95.19	00D	m ³	<i>— — — Other</i>	Free	Free
4407.96			<i>— Of birch (Betula spp.):</i>		
4407.96.10			<i>— — — Planed</i>	Free	Free
	10J	m ³	. . . . Square dressed, structural		
	19B	m ³	. . . . Other		
4407.96.15	00C	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.96.19	00J	m ³	<i>— — — Other</i>	Free	Free
4407.97			<i>— Of poplar and aspen (Populus spp.):</i>		
4407.97.10			<i>— — — Planed</i>	Free	Free
	10C	m ³	. . . . Square dressed, structural		
	19G	m ³	. . . . Other		
4407.97.15	00H	m ³	<i>— — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.97.19	00C	m ³	<i>— — — Other</i>	Free	Free
4407.99			<i>— Other:</i>		
			<i>— — — Hickory, Juglans species:</i>		
4407.99.01			<i>— — — — Planed</i>	Free	Free
	10C	m ³	. . . . . Square dressed, structural		
	19G	m ³	. . . . . Other		
4407.99.09	10D	m ³	<i>— — — — Sanded or finger-jointed</i>	5	Free *See Below CA Free
4407.99.19	10K	m ³	<i>— — — — Other</i>	Free	Free

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Chapter 44—*continued*

Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>		
			— Other— <i>continued</i>		
			--- Other— <i>continued</i>		
			---- <i>Eucalyptus</i> species:		
4407.99.21	01E 09L	m ³ m ³	---- Planed Square dressed, structural Other	Free	Free
4407.99.29	00H	m ³	---- Sanded or finger-jointed	5	Free *See Below CA Free
4407.99.39	00C	m ³	---- Other	Free	Free
			--- Other:		
4407.99.41	11C 29F	m ³ m ³	---- Planed Square dressed, structural Other	Free	Free
4407.99.49	11D	m ³	---- Sanded or finger-jointed	5	Free *See Below CA Free
4407.99.59	10A 29B	m ³ m ³	---- Other Tawa Other	Free	Free
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:		
			— Coniferous:		
4408.10			— Planed		
4408.10.01	01B 09H 19E	m ³ m ³ m ³	. . . <i>Pinus radiata</i> . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) . . . Other	Free	Free
4408.10.09			— Other	5	Free *See Below CA Free
			. . . Not exceeding 1 mm in thickness:		
			. . . . Rotary:		
	01C 09J 11L 19F	m ³ m ³ m ³ m ³	. . . . . <i>Sequoia sempervirens</i> (redwood) <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) <i>Pinus radiata</i> <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	21H 25L 29C	m ³ m ³ m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”) Rimu Other		
			. . . . Sliced:		
	31E 35H 39L 41B	m ³ m ³ m ³ m ³	. . . . . <i>Sequoia sempervirens</i> (redwood) <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) <i>Pinus radiata</i> <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	45E 47A 49H	m ³ m ³ m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”) Rimu Other		
			. . . Exceeding 1 mm in thickness:		
			. . . . Rotary:		
	51K 59E 61G 69B	m ³ m ³ m ³ m ³	. . . . . <i>Sequoia sempervirens</i> (redwood) <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) <i>Pinus radiata</i> <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	71D 75G 79K	m ³ m ³ m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”) Rimu Other		
			. . . . Sliced:		
	81A 85D 89G 91J	m ³ m ³ m ³ m ³	. . . . . <i>Sequoia sempervirens</i> (redwood) <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) <i>Pinus radiata</i> <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	95A 97H 99D	m ³ m ³ m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”) Rimu Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Sheets for veneering (including those obtained by, etc.—<i>continued</i>)					
— Of tropical wood:					
4408.31			— Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.10			--- Planed	Free	Free
	01C	m ³	. . . . Meranti Bakau		
	09J	m ³	. . . . Other		
4408.31.90			--- Other	5	Free *See Below CA Free
			. . . . Meranti Bakau		
			. . . . . Not exceeding 1 mm in thickness:		
	01G	m ³	. . . . . Rotary		
	09B	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	11D	m ³	. . . . . Rotary		
	19K	m ³	. . . . . Sliced		
			. . . . Other:		
			. . . . . Not exceeding 1 mm in thickness:		
	21A	m ³	. . . . . Rotary		
	29G	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	31J	m ³	. . . . . Rotary		
	39D	m ³	. . . . . Sliced		
4408.39			--- Other:		
4408.39.10			--- Planed	Free	Free
	01K	m ³	. . . . White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d' Afrique and Sapelli, Mahogany (<i>Swietenia spp.</i>)		
	11G	m ³	. . . . Merbau (Kwila)		
	17F	m ³	. . . . Ramin		
	29K	m ³	. . . . Other		
4408.39.90			--- Other	5	Free *See Below CA Free
			. . . . White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d' Afrique and Sapelli, Mahogany (<i>Swietenia spp.</i>):		
			. . . . . Not exceeding 1mm in thickness:		
	01C	m ³	. . . . . Rotary		
	09J	m ³	. . . . . Sliced		
			. . . . . Exceeding 1mm in thickness:		
	11L	m ³	. . . . . Rotary		
	29C	m ³	. . . . . Sliced		
			. . . . Merbau (Kwila):		
			. . . . . Not exceeding 1mm in thickness:		
	33A	m ³	. . . . . Rotary		
	35H	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	37D	m ³	. . . . . Rotary		
	43J	m ³	. . . . . Sliced		
			. . . . Ramin:		
			. . . . . Not exceeding 1mm in thickness:		
	45E	m ³	. . . . . Rotary		
	47A	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	53F	m ³	. . . . . Rotary		
	55B	m ³	. . . . . Sliced		
			. . . . Other		
			. . . . . Not exceeding 1 mm in thickness:		
	65K	m ³	. . . . . Rotary		
	67F	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	71D	m ³	. . . . . Rotary		
	79K	m ³	. . . . . Sliced		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*

Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Sheets for veneering (including those obtained by, etc.—<i>continued</i>)		
4408.90			— Other:		
			— — Other tropical hardwoods:		
4408.90.02			— — — Planed	Free	Free
	01H	m ³	. . . . . Baboen, Palissandre du Brésil and Bois de Rose femelle		
	09C	m ³	. . . . . Other		
4408.90.08			— — — Other	5	Free *See Below CA Free
			. . . . . Baboen, Palissandre du Brésil and Bois de Rose femelle		
			. . . . . Not exceeding 1 mm in thickness:		
	01F	m ³	. . . . . Rotary		
	09A	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	11C	m ³	. . . . . Rotary		
	29F	m ³	. . . . . Sliced		
			. . . . . Other:		
			. . . . . Not exceeding 1 mm in thickness:		
	31H	m ³	. . . . . Rotary		
	39C	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	41E	m ³	. . . . . Rotary		
	49L	m ³	. . . . . Sliced		
			— — Ash, hickory, <i>Juglans</i> species; oak:		
4408.90.11	00J	m ³	— — — Planed	Free	Free
4408.90.19			— — — Other	5	Free *See Below CA Free
			. . . . . Not exceeding 1 mm in thickness:		
	01H	m ³	. . . . . Rotary		
	09C	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	11E	m ³	. . . . . Rotary		
	19L	m ³	. . . . . Sliced		
			— — Other:		
4408.90.21			— — — Planed	Free	Free
	01B	m ³	. . . . . Beech		
	09H	m ³	. . . . . Other		
4408.90.29			— — — Other	5	Free *See Below CA Free
			. . . . . Not exceeding 1 mm in thickness:		
	10B	m ³	. . . . . Rotary		
	13G	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	17K	m ³	. . . . . Rotary		
	29C	m ³	. . . . . Sliced		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			— Coniferous:		
4409.10.01	00B	..	-- Drawn wood	Free	Free
4409.10.09	00C	..	-- Moulded wood	5	Free *See Below CA Free LDC 4
4409.10.19			-- Other	Free	Free
			. . . Square dressed, structural:		
	01G	m ³	. . . . <i>Pinus radiata</i>		
	09B	m ³	. . . . <i>Pseudotsuga douglasii</i> ("Douglas fir", "Oregon pine")		
	19K	m ³	. . . . Other		
			. . . Other:		
	21A	m ³	. . . . <i>Pinus radiata</i>		
	29G	m ³	. . . . <i>Pseudotsuga douglasii</i> ("Douglas fir", "Oregon pine")		
	39D	m ³	. . . . Other		
			— Non-coniferous:		
4409.21			-- Of bamboo:		
4409.21.01	00L	..	--- Drawn wood	Free	Free
4409.21.09	00A	..	--- Moulded wood	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4409.21.19	10D 19H	m ³ m ³	--- Other Square dressed, structural Other	Free	Free
4409.22			-- Of tropical wood:		
4409.22.10			--- Drawn wood	Free	Free
	10A	..	. . . . Merbau (Kwila)		
	15B	..	. . . . Ramin		
	19E	..	. . . . Other		
4409.22.15			--- Moulded wood	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	10C	..	. . . . Merbau (Kwila)		
	15D	..	. . . . Ramin		
	19G	..	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*

Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Wood (including strips and friezes for parquet flooring, etc.—<i>continued</i> — Non-coniferous— <i>continued</i> — Of tropical wood— <i>continued</i>		
4409.22.19			--- Other	Free	Free
			. . . . Square dressed, structural:		
	10J	m ³	. . . . . Merbau (Kwila)		
	11G	m ³	. . . . . Ramin		
	13C	m ³	. . . . . Other		
			. . . . . Other:		
	15K	m ³	. . . . . Merbau (Kwila)		
	17F	m ³	. . . . . Ramin		
	19B	m ³	. . . . . Other		
4409.29			-- Other:		
4409.29.10	00F	..	--- Drawn wood	Free	Free
4409.29.19	00C	..	--- Moulded wood	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4409.29.29			--- Other	Free	Free
			. . . . Square dressed, structural:		
	11D	m ³	. . . . . Beech		
	15G	m ³	. . . . . Other		
			. . . . . Other:		
	19K	m ³	. . . . . Beech		
	49A	m ³	. . . . . Other		
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			-- Particle board	5	Free *See Below CA Free LDC 4
	10A	m ³	. . . Unworked or not further worked than sanded		
	15B	m ³	. . . Surface-covered with melamine-impregnated paper		
	19E	m ³	. . . Surface-covered with decorative laminates of plastics		
	29B	m ³	. . . Other		
4410.12.00			-- Oriented strand board (OSB)	5	Free *See Below CA Free LDC 4
	10F	m ³	. . . Unworked or not further worked than sanded		
	19K	m ³	. . . Other		
4410.19.00			-- Other	5	Free *See Below CA Free LDC 4
	10H	m ³	. . . Unworked or not further worked than sanded		
	15J	m ³	. . . Surface-covered with melamine-impregnated paper		
	19A	m ³	. . . Surface-covered with decorative laminates of plastics		
	29J	m ³	. . . Other		
4410.90.20	00K	m ³	— Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			-- Of a thickness not exceeding 5 mm:		
4411.12.01	00C	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.12.09	00D	m ³	--- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.13			-- Of a thickness exceeding 5 mm but not exceeding 9 mm:		
4411.13.01	00H	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.13.09	00J	m ³	--- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.14			-- Of a thickness exceeding 9 mm:		
4411.14.01	00B	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.14.09	00C	m ³	--- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Fibreboard of wood or other ligneous materials, etc.—<i>continued</i>					
– Other:					
4411.92			– – Of a density exceeding 0.8 g/cm ³ :		
4411.92.01	00B	m ³	– – – Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.92.09	00C	m ³	– – – Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.93			– – Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
4411.93.01	00G	m ³	– – – Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.93.09	00H	m ³	– – – Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.94			– – Of a density not exceeding 0.5 g/cm ³ :		
4411.94.01			– – – Not mechanically worked or surface covered	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.94.09	10J	m ³	. . . . Of a density exceeding 0.35 g/cm ³	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	19B	m ³	. . . . Other		
			– – – Other		
4411.94.09	10K	m ³	. . . . Of a density exceeding 0.35 g/cm ³	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	19C	m ³	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.12			Plywood, veneered panels and similar laminated wood:		
4412.10			– Of bamboo:		
4412.10.01	00B	m ³	-- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
4412.10.29	00D	m ³	-- Other, each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
4412.10.49	00E	. .	-- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4412.31			– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.01			-- With at least one outer ply of tropical wood:		
4412.31.01			--- With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d’Afrique, Sapelli or Mahogany (<i>Swietenia spp.</i>)	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
4412.31.09	10A 19E	m ³ m ³	. . . . Overlaid, including veneered Other		
4412.31.09			--- With at least one outer ply of other tropical wood	5	Free *See Below AAN 3 1/2020 Free CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . With at least one outer ply of Merbau (Kwila):		
	11L	m ³	. . . . Overlaid, including veneered		
	15C	m ³	. . . . Other		
			. . . . With at least one outer ply of Ramin:		
	21H	m ³	. . . . Overlaid, including veneered		
	25L	m ³	. . . . Other		
			. . . . Other:		
	31E	m ³	. . . . Overlaid, including veneered		
	49H	m ³	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*

Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other plywood, consisting solely of sheets of wood, etc.— <i>continued</i>		
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>)	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10D	m ³	. . . Overlaid, including veneered		
	19H	m ³	. . . Other		
4412.34			— Other, with at least one outer ply of non-coniferous wood not specified under Tariff item 4412.33.00:		
4412.34.10			— — Of Baboen, Palissandre du Bresil or Bois de Rose femelle	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10D	m ³	. . . . Overlaid, including veneered		
	19H	m ³	. . . . Other		
4412.34.19			— — — Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10A	m ³	. . . . Overlaid, including veneered		
	19E	m ³	. . . . Other		
4412.39.10			— Other, with both outer plies of coniferous wood	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10G	m ³	. . . Overlaid, including veneered		
	19L	m ³	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—<i>continued</i>					
– Other:					
4412.94			-- Blockboard, laminboard and battenboard:		
			--- With at least one outer ply of non-coniferous wood:		
			---- With at least one ply of tropical wood		
4412.94.01			----- Each ply exceeding 6 mm in thickness	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . With at least one ply of Merbau (Kwila):		
	11E	m ³	. . . . . Overlaid, including veneered		
	15H	m ³	. . . . . Other		
			. . . . . With at least one ply of Ramin:		
	21B	m ³	. . . . . Overlaid, including veneered		
	25E	m ³	. . . . . Other		
			. . . . . Other:		
	29H	m ³	. . . . . Overlaid, including veneered		
	39E	m ³	. . . . . Other		
4412.94.09			----- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			. . . . . With at least one ply of Merbau (Kwila)		
	11F	m ³	. . . . . Overlaid, including veneered		
	15J	m ³	. . . . . With at least one ply of Ramin		
	19A	m ³	. . . . . Other		
			----- Other:		
4412.94.25			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . Overlaid, including veneered		
	10C	m ³	. . . . . Overlaid, including veneered		
	19G	m ³	. . . . . Other		
4412.94.29	00A	..	----- Other	5	Free *See Below CA Free CPT 4 1/2019 3 1/2020 2 1/2021 1 1/2022 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—<i>continued</i>					
— Other— <i>continued</i>					
-- Blockboard, laminboard and battenboard— <i>continued</i>					
---- Other:					
----- With at least one ply of tropical wood					
4412.94.35			----- Containing at least one layer of particle board	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11G	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15K	m ³	. . . . . With at least one ply of Ramin		
	19B	m ³	. . . . . Other		
----- Other:					
4412.94.39			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	11B	m ³	. . . . . With at least one ply of Merbau (Kwila):		
	15E	m ³	. . . . . Overlaid, including veneered		
			. . . . . Other		
	21K	m ³	. . . . . With at least one ply of Ramin:		
	25B	m ³	. . . . . Overlaid, including veneered		
			. . . . . Other		
			. . . . . Other:		
	29E	m ³	. . . . . Overlaid, including veneered		
	39B	m ³	. . . . . Other		
4412.94.45			----- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11B	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15E	m ³	. . . . . With at least one ply of Ramin		
	19H	m ³	. . . . . Other		
----- Other:					
4412.94.55			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10K	m ³	. . . . . Overlaid, including veneered		
	19C	m ³	. . . . . Other		
4412.94.59			----- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	10E	..	. . . . . Overlaid, including veneered		
	19J	..	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—<i>continued</i>					
– Other— <i>continued</i>					
4412.99			-- Other:		
			--- With at least one outer ply of non-coniferous wood:		
			---- With at least one ply of tropical wood		
4412.99.01			----- Each ply exceeding 6 mm in thickness	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . With at least one ply of Merbau (Kwila):		
	11H	m ³	. . . . . Overlaid, including veneered		
	15L	m ³	. . . . . Other		
			. . . . . With at least one ply of Ramin:		
	21E	m ³	. . . . . Overlaid, including veneered		
	25H	m ³	. . . . . Other		
			. . . . . Other:		
	29L	m ³	. . . . . Overlaid, including veneered		
	39H	m ³	. . . . . Other		
4412.99.09			----- Other	5	Free *See Below CA Free CPT 4 1/2019 3 1/2020 2 1/2021 1 1/2022 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			. . . . . With at least one ply of Merbau (Kwila)		
	11J	m ³	. . . . . Overlaid, including veneered		
	15A	m ³	. . . . . With at least one ply of Ramin		
	19D	m ³	. . . . . Other		
4412.99.19	10F	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			---- Other:		
4412.99.25			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . Overlaid, including veneered		
	10F	m ³	. . . . . Overlaid, including veneered		
	19K	m ³	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other— <i>continued</i> -- Other— <i>continued</i> --- With at least one outer ply of non-coniferous wood— <i>continued</i> ---- Other— <i>continued</i>		
4412.99.29	00D	..	----- Other	5	Free *See Below CA Free CPT 4 1/2019 3 1/2020 2 1/2021 1 1/2022 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			--- Other: ---- With at least one ply of tropical wood ----- Containing at least one layer of particle board		
4412.99.35				5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11K 15B 19E	m ³ m ³ m ³	. . . . . With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other ----- Other:		
4412.99.39			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	11E 15H 21B 25E 29H 39E	m ³ m ³ m ³ m ³ m ³ m ³	. . . . . With at least one ply of Merbau (Kwila): Overlaid, including veneered Other With at least one ply of Ramin: Overlaid, including veneered Other Other: Overlaid, including veneered Other		
4412.99.45			----- Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11E 15H 19L	m ³ m ³ m ³	. . . . . With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other		
4412.99.49	10B	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

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Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other— <i>continued</i> -- Other— <i>continued</i> --- Other— <i>continued</i> ---- Other:		
4412.99.55			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10B 19F	m ³ m ³	. . . . . Overlaid, including veneered Other		
4412.99.59			----- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	10H 19A	.. ..	. . . . . Overlaid, including veneered Other		
44.13					
4413.00.00	00L	m ³	Densified wood, in blocks, plates, strips or profile shapes	Free	Free
44.14					
4414.00.00	00J	..	Wooden frames for paintings, photographs, mirrors or similar objects	5	Free *See Below CA Free LDC 4
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			— Cases, boxes, crates, drums and similar packings; cable-drums:		
4415.10.01	00G	..	-- Returned empty containers identifiable as such to the satisfaction of Customs	Free	Free
4415.10.09			-- Other . . . Timber for cases, boxes, crates, drums and similar packings, unassembled, in shooks:	Free	Free
	01F 09A	m ³ m ³	. . . . . Rough sawn: <i>Pinus radiata</i> Other		
	11C 19J 29F	m ³ m ³ ..	. . . . . Sawn dressed: <i>Pinus radiata</i> Other		
4415.20			— Pallets, box pallets and other load boards; pallet collars		
4415.20.10	00K	..	-- Pallets, box pallets and other load boards	5	Free *See Below CA Free
4415.20.90	00C	..	-- Other	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*

Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.16					
4416.00.00			Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	Free
	01C	..	. Returned empty containers		
			. Casks and barrels:		
	11L	..	. . . Unassembled, suited for packing meat products, whether or not including hoops		
	19F	..	. . . Other		
	21H	..	. Vats, tubs, buckets and other completed coopers' products		
	29C	..	. Bunges		
	31E	..	. Staves		
	39L	..	. Other		
44.17					
4417.00			Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.00.01	00K	..	– Tools and tool bodies	Free	Free
			– Tool handles:		
4417.00.11	00E	No.	– – Broom, mop, hoe, rake, and similar	5	Free *See Below CA Free LDC 4
4417.00.19	00F	No.	– – Other	Free	Free
4417.00.21	00L	..	– Brush handles, brush and broom bodies	5	Free *See Below CA Free LDC 4
4417.00.29	00A	..	– Boot and shoe lasts and trees	Free	Free
44.18					
			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:		
4418.10.00	00E	..	– Windows, French-windows and their frames	5	Free *See Below CA Free
4418.20.00			– Doors and their frames and thresholds	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . Exterior and entrance doors:		
	01G	No.	. . . . Exterior and entrance doors of a height of 1980 mm or more		
	09B	No.	. . . . Other		
			. . . Internal doors of a height of 1980 mm or more:		
	12B	No.	. . . . Louvred doors		
	14J	No.	. . . . Folding doors (for example bi-fold, tri-fold) other than louvred doors		
	19K	No.	. . . . Other		
			. . . Other doors:		
	21A	No.	. . . . Cabinet and furniture doors		
	29G	No.	. . . . Other		
	31J	No.	. . . Frames and thresholds only		
			. . . Parts of doors:		
	35A	..	. . . . Door facings, mouldings, skins		
	39D	..	. . . . Other		
4418.40.00	00F	..	– Shuttering for concrete constructional work	5	Free *See Below CA Free
4418.50.00	00K	..	– Shingles and shakes	Free	Free
4418.60.00	00C	..	– Posts and beams	5	Free *See Below CA Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Builders' joinery and carpentry of wood, etc.—<i>continued</i>					
– Assembled flooring panels:					
4418.73			– – Of bamboo or with at least the top layer (wear layer) of bamboo		
4418.73.10	00F	..	– – – For mosaic floors	5	Free *See Below CA Free
– – – Other, multilayer:					
4418.73.11	00B	..	– – – – Parquet panels	5	Free *See Below CA Free
4418.73.13	00E	..	– – – – Other	5	Free *See Below CA Free LDC 4
– – – Other:					
4418.73.15	00H	..	– – – – Parquet panels	5	Free *See Below CA Free
4418.73.19	00C	..	– – – – Other	5	Free *See Below CA Free LDC 4
4418.74.00	00E	..	– – Other, for mosaic floors	5	Free *See Below CA Free
– – Other, multilayer:					
4418.75			– – – Parquet panels		
4418.75.10	00E	..	– – – Parquet panels	5	Free *See Below CA Free
4418.75.19	00B	..	– – – Other	5	Free *See Below CA Free LDC 4
4418.79			– – Other:		
4418.79.10	00C	..	– – – Parquet panels	5	Free *See Below CA Free
4418.79.19	00L	..	– – – Other	5	Free *See Below CA Free LDC 4
– Other:					
4418.91.00	00J	..	– – Of bamboo	5	Free *See Below CA Free LDC 4
4418.99.00	00E	..	– – Other	5	Free *See Below CA Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.19			Tableware and kitchenware, of wood:		
			– Of bamboo:		
4419.11.00	00H	..	-- Bread boards, chopping boards and similar boards	5	Free *See Below CA Free
4419.12.00	00B	..	-- Chopsticks	5	Free *See Below CA Free
4419.19.00			-- Other	5	Free *See Below CA Free
	10A	..	. . . Spoons and forks, wooden trays of all kinds and fancy bowls		
	15B	..	. . . Capacity measures		
	19E	..	. . . Other		
4419.90.00			– Other	5	Free *See Below CA Free
	10K	..	. . Spoons and forks, wooden trays of all kinds and fancy bowls		
	15L	..	. . Capacity measures		
	17G	..	. . Chopsticks		
	19C	..	. . Other		
44.20			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:		
4420.10			– Statuettes and other ornaments, of wood:		
4420.10.01	00C	..	-- Beads, not mounted, set or strung	Free	Free
4420.10.09			-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01B	..	. . . Statuettes		
	09H	..	. . . Other ornaments		
4420.90			– Other:		
4420.90.01	00B	..	-- Wood marquetry and inlaid wood	5	Free *See Below CA Free LDC 4
4420.90.09	00C	..	-- Other	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.21			Other articles of wood:		
4421.10.00	00E	..	— Clothes hangers	5	Free *See Below CA Free
			— Other:		
4421.91			— Of bamboo:		
4421.91.10	00D	..	--- Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	Free
4421.91.15			--- Oars and paddles	Free	Free
	10C	No.	. . . . Racing and surf-boat		
	19G	No.	. . . . Other		
4421.91.17	00J	..	--- Fans and handscreens, non-mechanical; hand knitting needles; match splints; pegs or pins for footwear	Free	Free
4421.91.19			--- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10J	..	. . . . Beehives and frames thereof, including unassembled components for use in the assembly thereof		
	15K	..	. . . . Planar forms of wood formed lengthwise along the edge, tongued and grooved, one face having been treated by sand blasting, moulding or otherwise to produce a weathered or like decorative effect; scaffold planks of laminated wood		
	17F	..	. . . . Wood paving blocks		
	19B	..	. . . . Other		
4421.99			— Other:		
4421.99.10	00L	..	--- Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	Free
4421.99.15			--- Oars and paddles	Free	Free
	10K	No.	. . . . Racing and surf-boat		
	19C	No.	. . . . Other		
4421.99.17	00E	..	--- Fans and handscreens, non-mechanical; hand knitting needles; match splints; pegs or pins for footwear	Free	Free
4421.99.19			--- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10E	..	. . . . Beehives and frames thereof, including unassembled components for use in the assembly thereof		
	15F Planar forms of wood formed lengthwise along the edge, tongued and grooved, one face having been treated by sand blasting, moulding or otherwise to produce a weathered or like decorative effect; scaffold planks of laminated wood		
	17B Wood paving blocks		
	19J Other		

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

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).

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Chapter 45—*continued*
Cork and articles of cork—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
45.01			Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
4501.10.00	00G	kg	– Natural cork, raw or simply prepared	Free	Free
4501.90.00	00F	kg	– Other	Free	Free
45.02					
4502.00.00	00A	kg	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	Free	Free
45.03			Articles of natural cork:		
4503.10.00	00C	..	– Corks and stoppers	Free	Free
4503.90.00	00B	..	– Other	Free	Free
45.04			Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:		
4504.10.00			– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	Free
			.. Blocks, plates, sheets and strip of agglomerated cork:		
	01K	m ²	... Sheets		
	09E	..	... Other		
			... Tiles:		
	11G	..	... Floor tiles other than those merely cut into rectangles from a larger sheet		
	19B	..	... Other		
	29K	..	... Other		
4504.90			– Other:		
4504.90.01	00G	..	-- Washers, gaskets, jointings, seals and similar packings	5	Free *See Below CA Free
4504.90.11	00B	..	-- Table mats	5	Free *See Below CA Free
4504.90.18			-- Other	Free	Free
	01E	..	... Floor mats		
	09L	..	... Other		
			* * *		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

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 material (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.

* * *

Chapter 46—continued

**Manufactures of straw, of esparto or of other plaiting materials;
basketware and wickerwork—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
46.01			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):		
			– Mats, matting and screens of vegetable materials:		
4601.21.00	00A	..	-- Of bamboo	Free	Free
4601.22.00	00F	..	-- Of rattan	Free	Free
4601.29.00	00H	..	-- Other	Free	Free
			– Other:		
4601.92.00			-- Of bamboo	Free	Free
	10J	..	. . . . Plaits and similar products, whether or not assembled into strips		
	19B	..	. . . . Other		
4601.93.00			-- Of rattan	Free	Free
	10C	..	. . . . Plaits and similar products, whether or not assembled into strips		
	19G	..	. . . . Other		
4601.94.00			-- Of other vegetable materials	Free	Free
	10H	..	. . . . Plaits and similar products of plaiting materials, whether or not assembled into strips		
	19A	..	. . . . Other		
4601.99.00			-- Other	Free	Free
	11J	..	. . . . Plaits and similar products of plaiting materials, whether or not assembled into strips		
	19D	..	. . . . Other		
46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah:		
			– Of vegetable materials:		
			-- Of bamboo:		
4602.11			--- Floor coverings	Free	Free
4602.11.01	00B	..	--- Floor coverings	Free	Free
4602.11.09			--- Other	5	Free *See Below CA Free
	10L	..	. . . . . Picnic sets		
	19D	..	. . . . . Other		
4602.12			-- Of rattan:		
4602.12.01	00G	..	--- Floor coverings	Free	Free
4602.12.09			--- Other	5	Free *See Below CA Free
	10E	..	. . . . . Picnic sets		
	19J	..	. . . . . Other		
4602.19			-- Other:		
4602.19.01			--- Articles of loofah; floor coverings	Free	Free
	10F	..	. . . . . Articles of loofah		
	19K	..	. . . . . Floor coverings		
4602.19.09			--- Other	5	Free *See Below CA Free
	10G	..	. . . . . Picnic sets		
	19L	..	. . . . . Other		
4602.90			– Other:		
4602.90.01	00G	..	-- Floor coverings	Free	Free
4602.90.09			-- Other	5	Free *See Below CA Free
	01F Picnic sets		
	09A Other		

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