

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, luminaires 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 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.

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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 <i>Pinus radiata</i> 1089.6 kg | | | |
| | 09B | BDU of Other 1089.6 kg | | | |
| 4401.22.00 | | | -- Non-coniferous | Free | Free |
| | 01A | BDU of Beech 1089.6 kg | | | |
| | 09G | BDU of Other 1089.6 kg | | | |
| | | | – Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: | | |
| 4401.31.00 | 00B | .. | -- Wood pellets | Free | Free |
| 4401.32.00 | 00G | .. | -- Wood briquettes | Free | Free |
| 4401.39.00 | 12B | .. | -- Other | Free | Free |
| | | | – Sawdust and wood waste and scrap, not agglomerated: | | |
| 4401.41.00 | 00F | .. | -- Sawdust | Free | Free |
| 4401.49.00 | 00B | .. | -- Other | Free | Free |
| 44.02 | | | Wood charcoal (including shell or nut charcoal), whether or not agglomerated: | | |
| 4402.10.00 | 00J | kg | – Of bamboo | Free | Free |
| 4402.20.00 | 00B | kg | – Of shell or nut | Free | Free |
| 4402.90.00 | 10E | 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 | | |
| | 17F | m ³ | Other: | | |
| | 19B | m ³ | <i>Pinus radiata</i> | | |
| | | | 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 the smallest cross-sectional dimension is 15 cm or more | Free | Free |
| | | | Saw logs and veneer logs: | | |
| | 12J | m ³ | <i>Pinus radiata</i> | | |
| | 16A | m ³ | Other | | |
| | | | Other: | | |
| | 20K | m ³ | Pulpwood | | |
| | 22F | m ³ | Other | | |
| 4403.22.00 | | | -- Of pine (<i>Pinus spp.</i>), other | Free | Free |
| | | | Saw logs and veneer logs: | | |
| | 12C | m ³ | <i>Pinus radiata</i> | | |
| | 16F | m ³ | Other | | |
| | | | Other: | | |
| | 20D | m ³ | Pulpwood | | |
| | 22L | m ³ | Other | | |

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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 in the rough, whether or not stripped of bark, etc.—<i>continued</i> | | | | | |
| – Other, coniferous— <i>continued</i> | | | | | |
| 4403.23.00 | | | -- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more | Free | Free |
| | 12H | m ³ | . . . Saw logs and veneer logs | | |
| | 16L | m ³ | . . . Other: | | |
| | 20J | m ³ | Pulpwood | | |
| | | | Other | | |
| 4403.24.00 | | | -- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other | Free | Free |
| | 12B | m ³ | . . . Saw logs and veneer logs | | |
| | 16E | m ³ | . . . Other: | | |
| | 20C | m ³ | Pulpwood | | |
| | | | Other | | |
| 4403.25.00 | | | -- Other, of which the smallest cross-sectional dimension is 15 cm or more | Free | Free |
| | 12G | m ³ | . . . Saw logs and veneer logs | | |
| | 16K | m ³ | . . . Other: | | |
| | 20H | m ³ | Pulpwood | | |
| | | | Other | | |
| 4403.26.00 | | | -- Other | Free | Free |
| | 12A | m ³ | . . . Saw logs and veneer logs | | |
| | 16D | m ³ | . . . Other: | | |
| | 20B | m ³ | Pulpwood | | |
| | | | Other | | |
| – Other, of tropical wood: | | | | | |
| 4403.41.00 | 00B | m ³ | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | Free | Free |
| 4403.42.00 | 00G | m ³ | -- Teak | Free | Free |
| 4403.49.00 | | | -- Other | Free | Free |
| | 01G | m ³ | . . . White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | | |
| | 12B | m ³ | . . . Keruing, Kapur, 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 | 10G | m ³ | -- Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more | Free | Free |
| 4403.94.00 | 10A | m ³ | -- Of beech (<i>Fagus spp.</i>), other | Free | Free |
| 4403.95.00 | 10F | m ³ | -- Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more | Free | Free |
| 4403.96.00 | 10L | 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 | | | | | |
| 4405.00.00 | 00K | .. | Wood wool; wood flour | 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 RCEP 4.5 1/2023 4 |
| 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | 10J | m ³ | Not preservative treated | | |
| | 19B | m ³ | Preservative treated | | |
| 4407.12.30 | 00E | m ³ | – – – Other | Free | Free |
| 4407.13 | | | – – Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>): | | |
| 4407.13.10 | | | – – – Planed | Free | Free |
| | 10F | m ³ | Square dressed, structural | | |
| | 19K | m ³ | Other | | |
| 4407.13.19 | | | – – – Sanded or finger jointed | Free | Free |
| | 10C | m ³ | Not preservative treated | | |
| | 19G | m ³ | Preservative treated | | |
| 4407.13.30 | 00K | 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> | | | | | |
| 4407.14 | | | – – Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>): | | |
| 4407.14.10 | | | – – – Planed | Free | Free |
| | 10L | m ³ | Square dressed, structural | | |
| | 19D | m ³ | Other | | |
| 4407.14.19 | | | – – – Sanded or finger jointed | Free | Free |
| | 10H | m ³ | Not preservative treated | | |
| | 19A | m ³ | Preservative treated | | |
| 4407.14.30 | 00D | m ³ | – – – Other | Free | Free |
| 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 RCEP 4.5 1/2023 4 |
| 4407.19.13 | 00E | m ³ | – – – – Other | Free | Free |
| | | | – – – <i>Sequoia sempervirens</i> (“redwood”): | | |
| 4407.19.15 | | | – – – – Planed | Free | Free |
| | 10E | m ³ | Square dressed, structural | | |
| | 19J | m ³ | Other | | |
| 4407.19.17 | 00L | m ³ | – – – – Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.19.19 | 00C | m ³ | – – – – Other | Free | Free |
| | | | – – – <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”): | | |
| 4407.19.21 | | | – – – – Planed | Free | Free |
| | 10E | m ³ | Square dressed, structural | | |
| | 19J | m ³ | Other | | |
| 4407.19.23 | 00L | m ³ | – – – – Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.19.25 | 00C | m ³ | – – – – Other | Free | Free |
| | | | – – – <i>Thuja plicata</i> (“western red cedar”): | | |
| 4407.19.27 | | | – – – – Planed | Free | Free |
| | 10C | m ³ | Square dressed, structural | | |
| | 19G | m ³ | Other | | |
| 4407.19.29 | 00J | m ³ | – – – – Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.19.31 | 00C | m ³ | – – – – Other | Free | Free |
| 4407.19.39 | | | – – – Other | Free | Free |
| | 10A | m ³ | Larch | | |
| | 15B | m ³ | Rimu | | |
| | 20J | m ³ | Other | | |
| | | | – Of tropical wood: | | |
| 4407.21 | | | – – Mahogany (<i>Swietenia spp.</i>): | | |
| 4407.21.12 | | | – – – Planed | Free | Free |
| | 10C | m ³ | Square dressed, structural | | |
| | 15D | m ³ | Other | | |
| 4407.21.25 | 00L | m ³ | – – – Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |

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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> | | | | | |
| — Mahogany (<i>Swietenia spp.</i>)— <i>continued</i> | | | | | |
| 4407.21.95 | 00J | m ³ | --- Other | Free | Free |
| 4407.22 | | | -- Virola, Imbuia and Balsa: | | |
| 4407.22.12 | | | --- Planed | Free | Free |
| | 10H | m ³ | Square dressed, structural | | |
| | 15J | m ³ | 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 |
| 4407.23 | | | -- Teak | | |
| 4407.23.10 | | | --- Planed | Free | Free |
| | 10K | m ³ | Square dressed, structural | | |
| | 14B | m ³ | Other | | |
| 4407.23.19 | 18B | m ³ | --- Sanded or finger-jointed | 5 | Free *See Below CA Free |
| 4407.23.30 | 22D | m ³ | --- Other | Free | Free |
| 4407.25 | | | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau: | | |
| 4407.25.10 | | | --- Planed | Free | Free |
| | 01K | m ³ | Square dressed, structural | | |
| | 09E | m ³ | Other | | |
| 4407.25.20 | 00G | m ³ | --- Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.25.90 | 00E | m ³ | --- Other | Free | Free |
| 4407.26 | | | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan: | | |
| 4407.26.10 | | | --- Planed | Free | Free |
| | 01D | m ³ | Square dressed, structural | | |
| | 09K | m ³ | Other | | |
| 4407.26.20 | 00A | m ³ | --- Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 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 RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.5 1/2023 4 |
| 4407.28.19 | 00B | m ³ | --- Other | Free | Free |
| 4407.29 | | | -- Other: | | |

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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> — Other— <i>continued</i> — — Planed: | | |
| 4407.29.10 | | | — — — Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas Square dressed, structural: | Free | Free |
| | 10G | m ³ | Merbau (Kwila) | | |
| | 15H | m ³ | Ramin | | |
| | 20D | m ³ | Other | | |
| | | | Other: | | |
| | 27A | m ³ | Merbau (Kwila) | | |
| | 29H | m ³ | Ramin | | |
| | 40J | m ³ | Other | | |
| 4407.29.25 | | | — — — Okoumé, Obeche, Sipo, Acajou d’Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé Square dressed, structural | Free | Free |
| | 10D | m ³ | Other | | |
| 4407.29.30 | | | — — — Other Square dressed, structural | Free | Free |
| | 10H | m ³ | Other | | |
| | 19A | m ³ | | | |
| 4407.29.40 | | | — — — Sanded or finger-jointed | 5 | Free *See Below CA Free |
| | 12K | m ³ | Keruing, Kapur, 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 |
| | 12B | m ³ | Keruing, Kapur, 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 Square dressed, structural | Free | Free |
| | 01H | m ³ | Other | | |
| | 09C | m ³ | | | |
| 4407.91.09 | 00L | m ³ | — — — Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.91.19 | 00F | m ³ | — — — Other | Free | Free |
| 4407.92 | | | — — Of beech (<i>Fagus spp.</i>): | | |
| 4407.92.01 | | | — — — Planed Square dressed, structural | Free | Free |
| | 01B | m ³ | Other | | |
| | 09H | m ³ | | | |
| 4407.92.09 | 00E | m ³ | — — — Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.92.19 | 00L | m ³ | — — — Other | Free | Free |
| 4407.93 | | | — — Of maple (<i>Acer spp.</i>): | | |
| 4407.93.01 | | | — — — Planed Square dressed, structural | Free | Free |
| | 10F | m ³ | Other | | |
| | 19K | m ³ | | | |
| 4407.93.09 | 00K | m ³ | — — — Sanded or finger-jointed | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.93.19 | 00E | m ³ | — — — Other | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i> | | | | | |
| <i>— Other—continued</i> | | | | | |
| 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 RCEP 4.5 1/2023 4 |
| 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 RCEP 4.5 1/2023 4 |
| 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 RCEP 4.5 1/2023 4 |
| 4407.99.19 | 10K | m ³ | <i>— — — Other</i> | Free | Free |
| | | | <i>— — Eucalyptus species:</i> | | |
| 4407.99.21 | | | <i>— — — Planed</i> | Free | Free |
| | 01E | m ³ | Square dressed, structural | | |
| | 09L | m ³ | Other | | |
| 4407.99.29 | 00H | m ³ | <i>— — — Sanded or finger-jointed</i> | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4407.99.39 | 00C | m ³ | <i>— — — Other</i> | Free | Free |
| | | | <i>— — Other:</i> | | |
| 4407.99.41 | | | <i>— — — Planed</i> | Free | Free |
| | 11C | m ³ | Square dressed, structural | | |
| | 29F | m ³ | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i> | | |
| | | | – Other— <i>continued</i> | | |
| | | | -- Other— <i>continued</i> | | |
| | | | --- Other— <i>continued</i> | | |
| 4407.99.49 | 11D | m ³ | ---- Sanded or finger-jointed | 5 | Free *See Below CA Free |
| 4407.99.59 | | | ---- Other | Free | Free |
| | 10A | m ³ | Tawa | | |
| | 29B | m ³ | Other | | |
| 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 | | | – Coniferous: | | |
| 4408.10.01 | | | -- Planed | Free | Free |
| | 01B | m ³ | . . . <i>Pinus radiata</i> | | |
| | 09H | m ³ | . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) | | |
| | 19E | m ³ | . . . Other | | |
| 4408.10.09 | | | -- Other | 5 | Free *See Below CA Free |
| | | | . . . Not exceeding 1 mm in thickness: | | |
| | | | Rotary: | | |
| | 01C | m ³ | <i>Sequoia sempervirens</i> (redwood) | | |
| | 09J | m ³ | <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) | | |
| | 11L | m ³ | <i>Pinus radiata</i> | | |
| | 19F | m ³ | <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> | | |
| | 21H | m ³ | <i>Thuja plicata</i> (“western red cedar”) | | |
| | 25L | m ³ | Rimu | | |
| | 29C | m ³ | Other | | |
| | | | Sliced: | | |
| | 31E | m ³ | <i>Sequoia sempervirens</i> (redwood) | | |
| | 35H | m ³ | <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) | | |
| | 39L | m ³ | <i>Pinus radiata</i> | | |
| | 41B | m ³ | <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> | | |
| | 45E | m ³ | <i>Thuja plicata</i> (“western red cedar”) | | |
| | 47A | m ³ | Rimu | | |
| | 49H | m ³ | Other | | |
| | | | . . . Exceeding 1 mm in thickness: | | |
| | | | Rotary: | | |
| | 51K | m ³ | <i>Sequoia sempervirens</i> (redwood) | | |
| | 59E | m ³ | <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) | | |
| | 61G | m ³ | <i>Pinus radiata</i> | | |
| | 69B | m ³ | <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> | | |
| | 71D | m ³ | <i>Thuja plicata</i> (“western red cedar”) | | |
| | 75G | m ³ | Rimu | | |
| | 79K | m ³ | Other | | |
| | | | Sliced: | | |
| | 81A | m ³ | <i>Sequoia sempervirens</i> (redwood) | | |
| | 85D | m ³ | <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”) | | |
| | 89G | m ³ | <i>Pinus radiata</i> | | |
| | 91J | m ³ | <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> | | |
| | 95A | m ³ | <i>Thuja plicata</i> (“western red cedar”) | | |
| | 97H | m ³ | Rimu | | |
| | 99D | m ³ | Other | | |
| | | | – 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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— <i>continued</i> — Dark Red Meranti, Light Red Meranti and Meranti Bakau— <i>continued</i> | | |
| 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 RCEP 4.5 1/2023 4 |
| | | | 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 | | |
| 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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>) — Other— <i>continued</i> -- Other tropical hardwoods— <i>continued</i> | | |
| 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 RCEP 4.7 1/2023 4.3 |
| | | | 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 RCEP 4.5 1/2023 4 |
| | | | 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 | | |
| 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 RCEP 4.7 1/2023 4.3 |
| 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | | | | |
| – Non-coniferous: | | | | | |
| 4409.21 | | | – – Of bamboo: | | |
| 4409.21.01 | 00L | .. | – – – Drawn wood | Free | Free |
| 4409.21.09 | 00A | .. | – – – Moulded wood | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| 4409.21.19 | 10D 19H | m ³ m ³ | – – – Other Square dressed, structural Other | Free | Free |
| 4409.22 | | | – – Of tropical wood: | | |
| 4409.22.10 | 10A 15B 19E | | – – – Drawn wood Merbau (Kwila) Ramin Other | Free | Free |
| 4409.22.15 | | | – – – Moulded wood | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| 4409.22.19 | 10C 15D 19G | | Merbau (Kwila) Ramin Other | | |
| | | | – – – Other | Free | Free |
| | 10J 11G 13C | m ³ m ³ m ³ | Square dressed, structural: Merbau (Kwila) Ramin Other | | |
| | 15K 17F 19B | m ³ m ³ m ³ | Other: Merbau (Kwila) Ramin Other | | |
| 4409.29 | | | – – Other: | | |
| 4409.29.10 | 00F | .. | – – – Drawn wood | Free | Free |
| 4409.29.19 | 00C | .. | – – – Moulded wood | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| 4409.29.29 | 11D 15G 19K 49A | m ³ m ³ m ³ m ³ | – – – Other Square dressed, structural: Beech Other Other: Beech Other | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 44.10 | | | 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | 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 LDC 4 RCEP 4.7 1/2023 4.3 |
| 44.11 | | | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances: | | |
| | | | – Medium density fibreboard (MDF): | | |
| | | | -- Of a thickness not exceeding 5 mm: | | |
| 4411.12 | | | --- Not mechanically worked or surface covered | | |
| 4411.12.01 | 00C | m ³ | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4411.12.09 | 00D | m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 5 1/2023 5 |
| | | | -- Of a thickness exceeding 5 mm but not exceeding 9 mm: | | |
| 4411.13 | | | --- Not mechanically worked or surface covered | | |
| 4411.13.01 | 00H | m ³ | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| 4411.13.09 | 00J | m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | | | -- Of a thickness exceeding 9 mm: | | |
| 4411.14 | | | --- Not mechanically worked or surface covered | | |
| 4411.14.01 | 00B | m ³ | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> | | | | | |
| — Medium density fibreboard (MDF)— <i>continued</i> | | | | | |
| — Of a thickness exceeding 9 mm— <i>continued</i> | | | | | |
| 4411.14.09 | 00C | m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| — Other: | | | | | |
| -- Of a density exceeding 0.8 g/cm ³ : | | | | | |
| 4411.92 | | | | | |
| 4411.92.01 | 00B | m ³ | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| --- Other: | | | | | |
| 4411.92.09 | 00C | m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| -- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ : | | | | | |
| 4411.93 | | | | | |
| 4411.93.01 | 00G | m ³ | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| --- Other: | | | | | |
| 4411.93.09 | 00H | m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| -- Of a density not exceeding 0.5 g/cm ³ : | | | | | |
| 4411.94 | | | | | |
| 4411.94.01 | | | --- Not mechanically worked or surface covered | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| --- Other: | | | | | |
| Of a density exceeding 0.35 g/cm ³ | | | | | |
| Other | | | | | |
| 4411.94.09 | 10J 19B | m ³ m ³ | --- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| Of a density exceeding 0.35 g/cm ³ | | | | | |
| Other | | | | | |
| 44.12 | | | Plywood, veneered panels and similar laminated wood: | | |
| — Of bamboo: | | | | | |
| 4412.10 | | | | | |
| 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 RCEP 4.5 1/2023 4 |
| -- Other, each ply exceeding 6 mm in thickness | | | | | |
| 4412.10.29 | 00D | m ³ | | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> | | | | | |
| – Of bamboo— <i>continued</i> | | | | | |
| 4412.10.49 | 00E | . . | -- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| – 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: | | |
| 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 CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| 10A m ³ Overlaid, including veneered | | | | | |
| 19E m ³ Other | | | | | |
| 4412.31.09 | | | --- With at least one outer ply of other tropical wood | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 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 | | | | | |
| 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 RCEP 4.5 1/2023 4 |
| 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 RCEP 4.7 1/2023 4.3 |
| 10D m ³ Overlaid, including veneered | | | | | |
| 19H m ³ Other | | | | | |
| 4412.34.19 | | | --- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 10A m ³ Overlaid, including veneered | | | | | |
| 19E m ³ Other | | | | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> | | |
| 4412.39.10 | | | — Other, with both outer plies of coniferous wood | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 10G | m ³ | Overlaid, including veneered | | |
| | 19L | m ³ | Other | | |
| | | | — Laminated veneered lumber (LVL): | | |
| 4412.41 | | | — With at least one outer ply of tropical wood: | | |
| 4412.41.10 | | | — — — Containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 5 1/2023 5 |
| | 10D | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20A | m ³ | With at least one ply of Ramin | | |
| | 30J | m ³ | Other | | |
| | | | — — — Other: | | |
| 4412.41.20 | | | — — — — Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | With at least one ply of Merbau (Kwila): | | |
| | 10K | m ³ | Overlaid, including veneered | | |
| | 20G | m ³ | Other | | |
| | | | With at least one ply of Ramin: | | |
| | 30D | m ³ | Overlaid, including veneered | | |
| | 40A | m ³ | Other | | |
| | | | Other: | | |
| | 50J | m ³ | Overlaid, including veneered | | |
| | 60F | m ³ | Other | | |
| 4412.41.30 | | | — — — — Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10E | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20B | m ³ | With at least one ply of Ramin | | |
| | 30K | m ³ | Other | | |
| 4412.42 | | | — Other, with at least one outer ply of non-coniferous wood: | | |
| | | | — — — With at least one ply of tropical wood: | | |
| 4412.42.10 | | | — — — — Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.7 1/2023 4.3 |
| | | | With at least one ply of Merbau (Kwila): | | |
| | 10J | m ³ | Overlaid, including veneered | | |
| | 20F | m ³ | Other | | |
| | | | With at least one ply of Ramin: | | |
| | 30C | m ³ | Overlaid, including veneered | | |
| | 40L | m ³ | Other | | |
| | | | Other: | | |
| | 50H | m ³ | Overlaid, including veneered | | |
| | 60E | m ³ | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> – Laminated veneered lumber (LVL)— <i>continued</i> -- Other, with at least one outer ply of non-coniferous wood— <i>continued</i> --- With at least one ply of tropical wood— <i>continued</i> | | |
| 4412.42.20 | | | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10D 20A 30J | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |
| 4412.42.30 | 00B | .. | --- Other, containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| | | | --- Other: ---- Each ply exceeding 6mm in thickness | | |
| 4412.42.40 | | | ---- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10E 20B | m ³ m ³ | Overlaid, including veneered Other | | |
| 4412.42.50 | 00C | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4412.49 | | | -- Other, with both outer plies of coniferous wood: --- With at least one ply of tropical wood: | | |
| 4412.49.10 | | | ---- Containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 5 1/2023 5 |
| | 10L 20H 30E | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |
| | | | ---- Other: ----- Each ply exceeding 6mm in thickness | | |
| 4412.49.20 | | | ----- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | 10F 20C | m ³ m ³ | With at least one ply of Merbau (Kwila): Overlaid, including veneered Other | | |
| | 30L 40H | m ³ m ³ | With at least one ply of Ramin: Overlaid, including veneered Other | | |
| | 50E 60B | m ³ m ³ | Other: Overlaid, including veneered Other | | |
| 4412.49.30 | | | ----- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10A 20J 30F | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> | | | | | |
| – Laminated veneered lumber (LVL)— <i>continued</i> | | | | | |
| -- Other, with both outer plies of coniferous wood— <i>continued</i> | | | | | |
| 4412.49.40 | 00K | .. | ---- Other, containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| ---- Other: | | | | | |
| 4412.49.50 | | | ---- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 10B m ³ Overlaid, including veneered | | | | | |
| 20K m ³ Other | | | | | |
| 4412.49.60 | | | ---- Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| 10H Overlaid, including veneered | | | | | |
| 20E Other | | | | | |
| – Blockboard, laminboard and battenboard: | | | | | |
| -- With at least one outer ply of tropical wood: | | | | | |
| 4412.51 | | | ---- Containing at least one layer of particle board | 5 | Free *See Below LDC 4 RCEP 4.5 1/2023 4 |
| 10H m ³ With at least one ply of Merbau (Kwila) | | | | | |
| 20E m ³ With at least one ply of Ramin | | | | | |
| 30B m ³ Other | | | | | |
| ---- Other: | | | | | |
| 4412.51.20 | | | ---- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| With at least one ply of Merbau (Kwila) | | | | | |
| 10C m ³ Overlaid, including veneered | | | | | |
| 20L m ³ Other | | | | | |
| With at least one ply of Ramin | | | | | |
| 30H m ³ Overlaid, including veneered | | | | | |
| 40E m ³ Other | | | | | |
| Other | | | | | |
| 50B m ³ Overlaid, including veneered | | | | | |
| 60K m ³ Other | | | | | |
| 4412.51.30 | | | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 10J m ³ With at least one ply of Merbau (Kwila) | | | | | |
| 20F m ³ With at least one ply of Ramin | | | | | |
| 30C m ³ Other | | | | | |
| 4412.52 | | | -- Other, with at least one outer ply of non-coniferous wood: | | |
| | | | --- With at least one ply of tropical wood: | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> — Blockboard, laminboard and battenboard— <i>continued</i> -- Other, with at least one outer ply of non-coniferous wood— <i>continued</i> --- With at least one ply of tropical wood— <i>continued</i> | | |
| 4412.52.10 | | | ---- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.07 1/2024 Free RCEP 4.5 1/2023 4 |
| | 10B | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20K | m ³ | Overlaid, including veneered | | |
| | | | Other | | |
| | 30G | m ³ | With at least one ply of Ramin | | |
| | 40D | m ³ | Overlaid, including veneered | | |
| | | | Other | | |
| | 50A | m ³ | Other | | |
| | 60J | m ³ | Overlaid, including veneered | | |
| | | | Other | | |
| 4412.52.20 | | | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10H | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20E | m ³ | With at least one ply of Ramin | | |
| | 30B | m ³ | Other | | |
| | | | --- Other: | | |
| 4412.52.30 | | | ---- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10C | m ³ | Overlaid, including veneered | | |
| | 20L | m ³ | Other | | |
| 4412.52.40 | 00A | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4412.59 | | | -- Other, with both outer plies of coniferous wood: | | |
| | | | --- With at least one ply of tropical wood: | | |
| 4412.59.10 | | | ---- Containing at least one layer of particle board | 5 | Free *See Below LDC 4 RCEP 4.5 1/2023 4 |
| | 10D | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20A | m ³ | With at least one ply of Ramin | | |
| | 30J | m ³ | Other | | |
| | | | ---- Other: | | |
| 4412.59.20 | | | ----- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | With at least one ply of Merbau (Kwila) | | |
| | 10K | m ³ | Overlaid, including veneered | | |
| | 20G | m ³ | Other | | |
| | | | With at least one ply of Ramin | | |
| | 30D | m ³ | Overlaid, including veneered | | |
| | 40A | m ³ | Other | | |
| | | | Other | | |
| | 50J | m ³ | Overlaid, including veneered | | |
| | 60F | m ³ | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> — Blockboard, laminboard and battenboard— <i>continued</i> — Other, with both outer plies of coniferous wood— <i>continued</i> — With at least one ply of tropical wood— <i>continued</i> — Other— <i>continued</i> | | |
| 4412.59.30 | | | ----- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10E 20B 30K | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |
| | | | --- Other: | | |
| 4412.59.40 | | | ----- Each ply exceeding 6mm in thickness | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10L 20H | m ³ m ³ | Overlaid, including veneered Other | | |
| 4412.59.50 | | | ----- Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| | 10F 20C | | Overlaid, including veneered Other | | |
| | | | — Other: | | |
| 4412.91 | | | -- With at least one outer ply of tropical wood: | | |
| 4412.91.10 | | | --- Containing at least one layer of particle board | | Free *See Below CA Free LDC 4 RCEP 5 1/2023 5 |
| | 10B 20K 30G | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |
| | | | --- Other: | | |
| 4412.91.20 | | | ----- Each ply exceeding 6mm in thickness | | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | With at least one ply of Merbau (Kwila) | | |
| | 10H 20E | m ³ m ³ | Overlaid, including veneered Other | | |
| | | | With at least one ply of Ramin | | |
| | 30B 40K | m ³ m ³ | Overlaid, including veneered Other | | |
| | | | Other | | |
| | 50G 60D | m ³ m ³ | Overlaid, including veneered Other | | |
| 4412.91.30 | | | ----- Other | | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10C 20L 30H | m ³ m ³ m ³ | With at least one ply of Merbau (Kwila) With at least one ply of Ramin Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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> | | | | | |
| 4412.92 | | | -- Other, with at least one outer ply of non-coniferous wood: | | |
| | | | --- With at least one ply of tropical wood: | | |
| 4412.92.10 | | | ---- Each ply exceeding 6mm in thickness | | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.7 1/2023 4.3 |
| | | | With at least one ply of Merbau (Kwila): | | |
| | 10G | m ³ | Overlaid, including veneered | | |
| | 20D | m ³ | Other | | |
| | | | With at least one ply of Ramin: | | |
| | 30A | m ³ | Overlaid, including veneered | | |
| | 40J | m ³ | Other | | |
| | | | Other: | | |
| | 50F | m ³ | Overlaid, including veneered | | |
| | 60C | m ³ | Other | | |
| 4412.92.20 | | | ---- Other | | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10B | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20K | m ³ | With at least one ply of Ramin | | |
| | 30G | m ³ | Other | | |
| 4412.92.30 | 00L | .. | --- Other, containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| | | | --- Other: | | |
| 4412.92.40 | | | ---- Each ply exceeding 6mm in thickness | | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10C | m ³ | Overlaid, including veneered | | |
| | 20L | m ³ | Other | | |
| 4412.92.50 | 00A | .. | ---- Other | | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4412.99 | | | -- Other, with both outer plies of coniferous wood: | | |
| | | | --- With at least one ply of tropical wood: | | |
| 4412.99.10 | | | ---- Containing at least one layer of particle board | | Free *See Below CA Free LDC 4 RCEP 5 1/2023 5 |
| | 10J | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20F | m ³ | With at least one ply of Ramin | | |
| | 30C | m ³ | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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, with both outer plies of coniferous wood— <i>continued</i> | | |
| | | | — With at least one ply of tropical wood— <i>continued</i> | | |
| | | | — Other | | |
| 4412.99.20 | | | — Each ply exceeding 6mm in thickness | | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | With at least one ply of Merbau (Kwila): | | |
| | 10D | m ³ | Overlaid, including veneered | | |
| | 20F | m ³ | Other | | |
| | | | With at least one ply of Ramin: | | |
| | 30J | m ³ | Overlaid, including veneered | | |
| | 40F | m ³ | Other | | |
| | | | Other: | | |
| | 50C | m ³ | Overlaid, including veneered | | |
| | 60L | m ³ | Other | | |
| 4412.99.30 | | | — Other | | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | 10K | m ³ | With at least one ply of Merbau (Kwila) | | |
| | 20G | m ³ | With at least one ply of Ramin | | |
| | 30D | m ³ | Other | | |
| 4412.99.40 | 00H | .. | — Other, containing at least one layer of particle board | 5 | Free *See Below CA Free LDC 4 RCEP 4.7 1/2023 4.3 |
| | | | — Other: | | |
| 4412.99.50 | | | — Each ply exceeding 6mm in thickness | | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10L | m ³ | Overlaid, including veneered | | |
| | 20H | m ³ | Other | | |
| 4412.99.60 | | | — Other | | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free LDC 4 RCEP 4.7 1/2023 4.3 |
| | 10F | .. | Overlaid, including veneered | | |
| | 20C | .. | Other | | |
| 44.13 | | | | | |
| 4413.00.00 | 00L | m ³ | Densified wood, in blocks, plates, strips or profile shapes | Free | Free |
| 44.14 | | | Wooden frames for paintings, photographs, mirrors or similar objects | | |
| 4414.10.00 | 00B | .. | — Of tropical wood | 5 | Free *See Below CA Free LDC 4 |
| 4414.90.00 | 00A | .. | — Other | 5 | Free *See Below CA Free LDC 4 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 44.15 | | | 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 | Free | Free |
| | | .. . | Timber for cases, boxes, crates, drums and similar packings, unassembled, in shooks: | | |
| | | | Rough sawn: | | |
| | 01F | m ³ | <i>Pinus radiata</i> | | |
| | 09A | m ³ | Other | | |
| | | | Sawn dressed: | | |
| | 11C | m ³ | <i>Pinus radiata</i> | | |
| | 19J | m ³ | Other | | |
| | 29F | .. | 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 RCEP 4.5 1/2023 4 |
| 4415.20.90 | 00C | .. | – – Other | 5 | Free *See Below CA Free |
| 44.16 | | | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves | | |
| 4416.00.00 | | | . Returned empty containers | Free | Free |
| | 01C | .. | . 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 | .. | . Bungs | | |
| | 31E | .. | . Staves | | |
| | 39L | .. | . Other | | |
| 44.17 | | | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood: | | |
| 4417.00 | | | – Tools and tool bodies | Free | Free |
| 4417.00.01 | 00K | .. | – 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 RCEP 4.7 1/2023 4.3 |
| 4417.00.29 | 00A | .. | – Boot and shoe lasts and trees | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 44.18 | | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes: | | |
| | | | – Windows, French-doors and their frames: | | |
| 4418.11.00 | 00K | .. | -- Of tropical wood | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 4418.19.00 | 00F | .. | -- Other | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | – Doors and their frames and thresholds: | | |
| 4418.21.00 | | | -- Of tropical wood | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | | | . . . Exterior and entrance doors: | | |
| | 10L | No. | Exterior and entrance doors of a height of 1980 mm or more | | |
| | 12G | No. | Other | | |
| | | | . . . Internal doors of a height of 1980 mm or more: | | |
| | 20H | No. | Louvred doors | | |
| | 22D | No. | Folding doors (for example bi-fold, tri-fold) other than louvred doors | | |
| | 24L | No. | Other | | |
| | | | . . . Other doors: | | |
| | 30E | No. | Cabinet and furniture doors | | |
| | 32A | No. | Other | | |
| | 40B | No. | . . . Frames and thresholds only | | |
| | | | . . . Parts of doors: | | |
| | 50K | .. | Door facings, mouldings, skins | | |
| | 52F | .. | Other | | |
| 4418.29.00 | | | -- Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | | | . . . Exterior and entrance doors: | | |
| | 10G | No. | Exterior and entrance doors of a height of 1980 mm or more | | |
| | 12C | No. | Other | | |
| | | | . . . Internal doors of a height of 1980 mm or more: | | |
| | 20D | No. | Louvred doors | | |
| | 22L | No. | Folding doors (for example bi-fold, tri-fold) other than louvred doors | | |
| | 24G | No. | Other | | |
| | | | . . . Other doors: | | |
| | 30A | No. | Cabinet and furniture doors | | |
| | 32H | No. | Other | | |
| | 40J | No. | . . . Frames and thresholds only | | |
| | | | . . . Parts of doors: | | |
| | 50F | .. | Door facings, mouldings, skins | | |
| | 52B | .. | Other | | |
| 4418.30.10 | 00H | .. | – Posts and beams other than products of subheadings 4418.81 to 4418.89 | 5 | Free *See Below CA Free LDC 4 |
| 4418.40.00 | 00F | .. | – Shuttering for concrete constructional work | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4418.50.00 | 00K | .. | – Shingles and shakes | Free | Free |
| | | | – Assembled flooring panels: | | |
| 4418.73 | | | -- Of bamboo or with at least the top layer (wear layer) of bamboo | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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, including, etc.—<i>continued</i> — Assembled flooring panels— <i>continued</i> — Of bamboo or with at least the top layer (wear layer), etc.— <i>continued</i> | | |
| 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 RCEP 4.5 1/2023 4 |
| 4418.73.13 | 00E | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | | | ---- Other: | | |
| 4418.73.15 | 00H | .. | ---- Parquet panels | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4418.73.19 | 00C | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4418.74.00 | 00E | .. | -- Other, for mosaic floors | 5 | Free *See Below CA Free |
| | | | -- Other, multilayer: | | |
| 4418.75.10 | 00E | .. | ---- Parquet panels | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4418.75.19 | 00B | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| 4418.79 | | | -- Other: | | |
| 4418.79.10 | 00C | .. | ---- Parquet panels | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4418.79.19 | 00L | .. | ---- Other | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 4 |
| | | | — Engineered structural timber products: | | |
| 4418.81.00 | 00E | .. | -- Glue-laminated timber (glulam) | 5 | Free *See Below CA Free LDC 4 |
| 4418.82.00 | 00K | .. | -- Cross-laminated timber (CLT or X-lam) | 5 | Free *See Below CA Free LDC 4 |
| 4418.83.00 | 00D | .. | -- I beams | 5 | Free *See Below CA Free LDC 4 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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, including, etc.—<i>continued</i> | | | | | |
| – Engineered structural timber products— <i>continued</i> | | | | | |
| 4418.89.00 | 00A | .. | -- Other | 5 | Free *See Below CA Free LDC 4 |
| – Other: | | | | | |
| 4418.91.00 | 10F | .. | -- Of bamboo | 5 | Free *See Below CA Free LDC 4 |
| 4418.92.00 | 00C | .. | -- Cellular wood panels | 5 | Free *See Below CA Free LDC 4 |
| 4418.99.00 | 10B | .. | -- Other | 5 | Free *See Below CA Free LDC 4 |
| 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 RCEP 4.5 1/2023 4 |
| 4419.12.00 | 00B | .. | -- Chopsticks | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4419.19.00 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| – Of tropical wood | | | | | |
| 4419.20.00 | 10A 15B 19E | | . . . Spoons and forks, wooden trays of all kinds and fancy bowls . . . Capacity measures . . . Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4419.20.00 | 10D 20A 30J 40F | | . . . Spoons and forks, wooden trays of all kinds and fancy bowls . . . Capacity measures . . . Chopsticks . . . Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 4419.90.00 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 12F 16J 18E 20G | | . . . Spoons and forks, wooden trays of all kinds and fancy bowls . . . Capacity measures . . . Chopsticks . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 44.20 | | | 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: | | |
| | | | – Statuettes and other ornaments: | | |
| 4420.11 | | | -- Of tropical wood: | | |
| 4420.11.10 | 00G | .. | ---- Beads, not mounted, set or strung | Free | Free |
| 4420.11.20 | | | ---- Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 10K | .. | ... Statuettes | | |
| | 90H | .. | ... Other ornaments | | |
| 4420.19 | | | -- Other: | | |
| 4420.19.10 | 00C | .. | ---- Beads, not mounted, set or strung | Free | Free |
| 4420.19.20 | | | ---- Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 10F | .. | ... Statuettes | | |
| | 90D | .. | ... Other ornaments | | |
| 4420.90 | | | – Other: | | |
| 4420.90.01 | 00B | .. | -- Wood marquetry and inlaid wood | 5 | Free *See Below CA Free LDC 4 RCEP 4.5 1/2023 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, RCEP, 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 RCEP 4.5 1/2023 4 |
| 4421.20.00 | | | – Coffins | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 10F | .. | Of bamboo | | |
| | 20C | .. | Other | | |
| | | | – 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 CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 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 | | |
| | 20F | .. | 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 CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.5 1/2023 4 |
| | 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 | | |
| | 20B | .. | Other | | |

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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).

* * *

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 RCEP 4.7 1/2023 4.3 |
| 4504.90.11 | 00B | .. | -- Table mats | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 4504.90.18 | | | -- Other | | |
| | 01E | .. | ... Floor mats | Free | Free |
| | 09L | .. | ... Other | | |
| | | | * * * | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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, luminaires 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.5 1/2023 4 |
| | 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 RCEP 5 1/2023 5 |
| | 01F | .. | Picnic sets | | |
| | 09A | .. | Other | | |

* * *

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

