SECTION IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Chapter 44

Wood and articles of wood; wood charcoal

NOTES—

1. This Chapter does not cover:
   (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
   (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
   (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
   (d) Activated charcoal (heading 38.02);
   (e) Articles of heading 42.02;
   (f) Goods of Chapter 46;
   (g) Footwear or parts thereof of Chapter 64;
   (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   (ij) Goods of heading 68.08;
   (k) Imitation jewellery of heading 71.17;
   (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
   (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
   (n) Parts of firearms (heading 93.05);
   (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
   (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
   (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
   (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTES—

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust 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 1089.6 kg	. . . *Pinus radiata*		
	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
4401.32.00	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	. . . . *Pinus radiata*		
	15K	m^3	. . . . Other		
			. . . Other:		
	17F	m^3	. . . . *Pinus radiata*		
	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 (*Pinus spp*.), of which the smallest cross-sectional dimension is 15 cm or more	Free	Free
			. . . Saw logs and veneer logs:		
	12J	m^3	. . . . *Pinus radiata*		
	16A	m^3	. . . . Other		
			. . . Other:		
	20K	m^3	. . . . Pulpwood		
	22F	m^3	. . . . Other		
4403.22.00			– – Of pine (*Pinus spp*.), other	Free	Free
			. . . Saw logs and veneer logs:		
	12C	m^3	. . . . *Pinus radiata*		
	16F	m^3	. . . . Other		
			. . . Other:		
	20D	m^3	. . . . Pulpwood		
	22L	m^3	. . . . Other		

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.—*continued*		
			– Other, coniferous—*continued*		
4403.23.00			– – Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which the smallest cross-sectional dimension is 15 cm or more	Free	Free
	12H	m^3	. . . Saw logs and veneer logs		
			. . . Other:		
	16L	m^3	. . . . Pulpwood		
	20J	m^3	. . . . Other		
4403.24.00			– – Of fir (*Abies spp.*) and spruce (*Picea spp.*), other	Free	Free
	12B	m^3	. . . Saw logs and veneer logs		
			. . . Other:		
	16E	m^3	. . . . Pulpwood		
	20C	m^3	. . . . 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		
			. . . Other:		
	16K	m^3	. . . . Pulpwood		
	20H	m^3	. . . . Other		
4403.26.00			– – Other	Free	Free
	12A	m^3	. . . Saw logs and veneer logs		
			. . . Other:		
	16D	m^3	. . . . Pulpwood		
	20B	m^3	. . . . Other		
			– Other, of tropical wood:		
4403.41.00	00B	m^3	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.42.00	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 *(Quercus spp.)*	Free	Free
4403.93.00	10G	m^3	– – Of beech (*Fagus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	Free	Free
4403.94.00	10A	m^3	– – Of beech (*Fagus spp.*), other	Free	Free
4403.95.00	10F	m^3	– – Of birch (*Betula spp.*), of which the smallest cross-sectional dimension is 15 cm or more	Free	Free
4403.96.00	10L	m^3	– – Of birch (*Betula spp.*), other	Free	Free
4403.97.00	00H	m^3	– – Of poplar and aspen (*Populus spp.*)	Free	Free
4403.98.00	00B	m^3	– – Of eucalyptus (*Eucalyptus spp.*)	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

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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
44.07			**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 (*Pinus spp*.):		
			– – – *Pinus lambertiana*, *Pinus strobus*, *Pinus monticola*:		
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	Free	Free
4407.11.13	00J	m^3	– – – – Other	Free	Free
			– – – *Pinus radiata*:		
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	Free	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	Free	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 (*Abies spp*.) and spruce (*Picea spp*.):		
4407.12.10			– – – Planed	Free	Free
	10A	m^3	. . . . Square dressed, structural		
	19E	m^3	. . . . Other		
4407.12.19			– – – – Sanded or finger-jointed	Free	Free
	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 (*Picea spp*.), pine (*Pinus spp*.) and fir (*Abies spp*.)):		
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

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued* – Coniferous—*continued*		
4407.14			– – Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp*.)):		
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:		
			– – – *Juniper virginiana* (“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	Free	Free
4407.19.13	00E	m^3	– – – – Other	Free	Free
			– – – *Sequoia sempervierens* (“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	Free	Free
4407.19.19	00C	m^3	– – – – Other	Free	Free
			– – – *Pseudotsuga douglasii* ("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	Free	Free
4407.19.25	00C	m^3	– – – – Other	Free	Free
			– – – *Thuja plicata* ("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	Free	Free
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 *(Swietenia spp.)*:		
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 3.3 1/2027 3
4407.21.95	00J	m^3	– – – Other	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued* – Of tropical wood—*continued*		
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	Free	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	Free	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 2.5 1/2027 2
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 2.5 1/2027 2
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 3.3 1/2027 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 2.5 1/2027 2
4407.28.19	00B	m^3	– – – Other	Free	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.—*continued* – Of tropical wood—*continued*		
4407.29			– – Other:		
			– – – Planed:		
4407.29.10			– – – – Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	Free	Free
			. . . . . Square dressed, structural:		
	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	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	Free	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
	12G	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 *(Quercus spp.)*:		
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	Free	Free
4407.91.19	00F	m^3	– – – Other	Free	Free
4407.92			– – Of beech *(Fagus spp.)*:		
4407.92.01			– – – Planed	Free	Free
	01B	m^3	. . . . Square dressed, structural		
	09H	m^3	. . . . Other		
4407.92.09	00E	m^3	– – – Sanded or finger-jointed	Free	Free
4407.92.19	00L	m^3	– – – Other	Free	Free
4407.93			– – Of maple *(Acer spp.)*:		
4407.93.01			– – – Planed	Free	Free
	10F	m^3	. . . . Square dressed, structural		
	19K	m^3	. . . . Other		
4407.93.09	00K	m^3	– – – Sanded or finger-jointed	Free	Free
4407.93.19	00E	m^3	– – – Other	Free	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.—*continued* – Other—*continued*		
4407.94			– – Of cherry *(Prunus spp.)*:		
4407.94.01			– – – Planed	Free	Free
	10L	m^3	. . . . Square dressed, structural		
	19D	m^3	. . . . Other		
4407.94.09	00D	m^3	– – – Sanded or finger-jointed	Free	Free
4407.94.19	00K	m^3	– – – Other	Free	Free
4407.95			– – Of Ash *(Fraxinus spp.)*:		
4407.95.01			– – – Planed	Free	Free
	10E	m^3	. . . . Square dressed, structural		
	19J	m^3	. . . . Other		
4407.95.09	00J	m^3	– – – Sanded or finger-jointed	Free	Free
4407.95.19	00D	m^3	– – – Other	Free	Free
4407.96			– – Of birch (*Betula spp.*):		
4407.96.10			– – – Planed	Free	Free
	10J	m^3	. . . . Square dressed, structural		
	19B	m^3	. . . . Other		
4407.96.15	00C	m^3	– – – Sanded or finger-jointed	Free	Free
4407.96.19	00J	m^3	– – – Other	Free	Free
4407.97			– – Of poplar and aspen (*Populus spp.*):		
4407.97.10			– – – Planed	Free	Free
	10C	m^3	. . . . Square dressed, structural		
	19G	m^3	. . . . Other		
4407.97.15	00H	m^3	– – – Sanded or finger-jointed	Free	Free
4407.97.19	00C	m^3	– – – Other	Free	Free
4407.99			– – Other:		
			– – – Hickory, *Juglans* species:		
4407.99.01			– – – – Planed	Free	Free
	10C	m^3	. . . . . Square dressed, structural		
	19G	m^3	. . . . . Other		
4407.99.09	10D	m^3	– – – – Sanded or finger-jointed	Free	Free
4407.99.19	10K	m^3	– – – – Other	Free	Free
			– – – *Eucalyptus* species:		
4407.99.21			– – – – Planed	Free	Free
	01E	m^3	. . . . . Square dressed, structural		
	09L	m^3	. . . . . Other		
4407.99.29	00H	m^3	– – – – Sanded or finger-jointed	Free	Free
4407.99.39	00C	m^3	– – – – Other	Free	Free
			– – – Other:		
4407.99.41			– – – – Planed	Free	Free
	11C	m^3	. . . . . Square dressed, structural		
	29F	m^3	. . . . . Other		
4407.99.49	11D	m^3	– – – – Sanded or finger-jointed	Free	Free
4407.99.59			– – – – Other	Free	Free
	10A	m^3	. . . . . Tawa		
	29B	m^3	. . . . . Other		

Chapter 44—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.08			**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	. . . *Pinus radiata*		
	09H	m^3	. . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	19E	m^3	. . . Other		
4408.10.09			– – Other	Free	Free
			. . . Not exceeding 1 mm in thickness:		
			. . . . Rotary:		
	01C	m^3	. . . . . *Sequoia sempervirens* (redwood)		
	09J	m^3	. . . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	11L	m^3	. . . . . *Pinus radiata*		
	19F	m^3	. . . . . *Juniperus virginiana* (“eastern red cedar”), *Pinus lambertiana, Pinus strobus, Pinus monticola*		
	21H	m^3	. . . . . *Thuja plicata* (“western red cedar”)		
	25L	m^3	. . . . . Rimu		
	29C	m^3	. . . . . Other		
			. . . . Sliced:		
	31E	m^3	. . . . . *Sequoia sempervirens* (redwood)		
	35H	m^3	. . . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	39L	m^3	. . . . . *Pinus radiata*		
	41B	m^3	. . . . . *Juniperus virginiana* (“eastern red cedar”), *Pinus lambertiana, Pinus strobus, Pinus monticola*		
	45E	m^3	. . . . . *Thuja plicata* (“western red cedar”)		
	47A	m^3	. . . . . Rimu		
	49H	m^3	. . . . . Other		
			. . . Exceeding 1 mm in thickness:		
			. . . . Rotary:		
	51K	m^3	. . . . . *Sequoia sempervirens* (redwood)		
	59E	m^3	. . . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	61G	m^3	. . . . . *Pinus radiata*		
	69B	m^3	. . . . . *Juniperus virginiana* (“eastern red cedar”), *Pinus lambertiana, Pinus strobus, Pinus monticola*		
	71D	m^3	. . . . . *Thuja plicata* (“western red cedar”)		
	75G	m^3	. . . . . Rimu		
	79K	m^3	. . . . . Other		
			. . . . Sliced:		
	81A	m^3	. . . . . *Sequoia sempervirens* (redwood)		
	85D	m^3	. . . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	89G	m^3	. . . . . *Pinus radiata*		
	91J	m^3	. . . . . *Juniperus virginiana* (“eastern red cedar”), *Pinus lambertiana*, *Pinus strobus*, *Pinus monticola*		
	95A	m^3	. . . . . *Thuja plicata* (“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		

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.—*continued*		
			– Of tropical wood—*continued*		
			– – Dark Red Meranti, Light Red Meranti and Meranti Bakau—*continued*		
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 *(Swietenia spp.)*		
	11G	m^3	. . . . Merbau (Kwila)		
	17F	m^3	. . . . Ramin		
	29K	m^3	. . . . Other		
4408.39.90			– – – Other	Free	Free
			. . . . White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique and Sapelli, Mahogany *(Swietenia spp.)*:		
			. . . . . 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		

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.—*continued*		
			– Other—*continued*		
			– – Other tropical hardwoods—*continued*		
4408.90.08			– – – Other	Free	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, *Juglans* species; oak:		
4408.90.11	00J	m^3	– – – Planed	Free	Free
4408.90.19			– – – Other	Free	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	Free	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		
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	Free	Free
4409.10.19			– – Other	Free	Free
			. . . Square dressed, structural:		
	01G	m^3	. . . . *Pinus radiata*		
	09B	m^3	. . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	19K	m^3	. . . . Other		
			. . . Other:		
	21A	m^3	. . . . *Pinus radiata*		
	29G	m^3	. . . . *Pseudotsuga douglasii* (“Douglas fir”, “Oregon pine”)		
	39D	m^3	. . . . Other		

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	Free	Free
4409.21.19			– – – Other	Free	Free
	10D	m^3	. . . . Square dressed, structural		
	19H	m^3	. . . . Other		
4409.22			– – Of tropical wood:		
4409.22.10			– – – Drawn wood	Free	Free
	10A	. .	. . . . Merbau (Kwila)		
	15B	. .	. . . . Ramin		
	19E	. .	. . . . Other		
4409.22.15			– – – Moulded wood	Free	Free
	10C	. .	. . . . Merbau (Kwila)		
	15D	. .	. . . . Ramin		
	19G	. .	. . . . Other		
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	Free	Free
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		

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 3.3 1/2027 3
	10A	m^3	. . . Unworked or not further worked than sanded		
	15B	m^3	. . . Surface-covered with melamine-impreganted 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 3.3 1/2027 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-impreganted 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 3.3 1/2027 3
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 LDC 4 RCEP 2.5 1/2027 2
4411.12.09	00D	m^3	– – – Other	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
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 LDC 4 RCEP 3.3 1/2027 3
4411.13.09	00J	m^3	– – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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 LDC 4 RCEP 2.5 1/2027 2

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.—*continued* – Medium density fibreboard (MDF)—*continued* – – Of a thickness exceeding 9 mm—*continued*		
4411.14.09	00C	m^3	– – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
			– 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 LDC 4 RCEP 2.5 1/2027 2
4411.92.09	00C	m^3	– – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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 LDC 4 RCEP 2.5 1/2027 2
4411.93.09	00H	m^3	– – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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 LDC 4 RCEP 3.3 1/2027 3
	10J	m^3	. . . . Of a density exceeding 0.35 g/cm^3		
	19B	m^3	. . . . Other		
4411.94.09			– – – Other	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
	10K	m^3	. . . . Of a density exceeding 0.35 g/cm^3		
	19C	m^3	. . . . Other		
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 RCEP 2.5 1/2027 2
4412.10.29	00D	m^3	– – Other, each ply exceeding 6 mm in thickness	5	Free *See Below CA Free RCEP 2.5 1/2027 2

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—*continued* – Of bamboo—*continued*		
4412.10.49	00E	. .	– – Other	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 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 (*Swietenia spp*.)	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	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 3.3 1/2027 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 (*Alnus spp*.), ash (*Fraxinus spp*.), beech (*Fagus spp*.), birch (*Betula spp*.), cherry (*Prunus spp*.), chestnut (*Castanea spp*.), elm (*Ulmus spp*.), eucalyptus (*Eucalyptus spp*.), hickory (*Carya spp*.), horse chestnut (*Aesculus spp*.), lime (*Tilia spp*.), maple (*Acer spp*.), oak (*Quercus spp*.), plane tree (*Platanus spp*.), poplar and aspen (*Populus spp*.), robinia (*Robinia spp*.), tulipwood (*Liriodendron spp*.) or walnut (*Juglans spp*.)	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	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 3.3 1/2027 3
	10D	m^3	. . . . Overlaid, including veneered		
	19H	m^3	. . . . Other		
4412.34.19			– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10A	m^3	. . . . Overlaid, including veneered		
	19E	m^3	. . . . Other		

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—*continued*		
			– Other plywood, consisting solely of sheets of wood, etc.—*continued*		
4412.39.10			– – Other, with both outer plies of coniferous wood	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	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 1/2027 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 3.3 1/2027 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 2.5 1/2027 2
	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 Free RCEP 3.3 1/2027 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		

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—*continued* – Laminated veneered lumber (LVL)—*continued* – – Other, with at least one outer ply of non-coniferous wood—*continued* – – – With at least one ply of tropical wood—*continued*		
4412.42.20			– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	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		
4412.42.30	00B	. .	– – – Other, containing at least one layer of particle board	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
			– – – Other:		
4412.42.40			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 5 1/2027 5
	10E	m^3	. . . . . Overlaid, including veneered		
	20B	m^3	. . . . . Other		
4412.42.50	00C	. .	– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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 1/2027 5
	10L	m^3	. . . . . With at least one ply of Merbau (Kwila)		
	20H	m^3	. . . . . With at least one ply of Ramin		
	30E	m^3	. . . . . Other		
			– – – – Other:		
4412.49.20			– – – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . . With at least one ply of Merbau (Kwila):		
	10F	m^3	. . . . . Overlaid, including veneered		
	20C	m^3	. . . . . Other		
			. . . . . With at least one ply of Ramin:		
	30L	m^3	. . . . . Overlaid, including veneered		
	40H	m^3	. . . . . Other		
			. . . . . Other:		
	50E	m^3	. . . . . Overlaid, including veneered		
	60B	m^3	. . . . . Other		
4412.49.30			– – – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	10A	m^3	. . . . . With at least one ply of Merbau (Kwila)		
	20J	m^3	. . . . . With at least one ply of Ramin		
	30F	m^3	. . . . . Other		

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—*continued* – Laminated veneered lumber (LVL)—*continued* – – Other, with both outer plies of coniferous wood—*continued*		
4412.49.40	00K	. .	– – – Other, containing at least one layer of particle board	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
			– – – Other:		
4412.49.50			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10B	m^3	. . . . . Overlaid, including veneered		
	20K	m^3	. . . . . Other		
4412.49.60			– – – – Other	5	Free *See Below CA Free CPT Free LDC 4 RCEP 3.3 1/2027 3
	10H	. .	. . . . . Overlaid, including veneered		
	20E	. .	. . . . . Other		
			– Blockboard, laminboard and battenboard:		
4412.51			– – With at least one outer ply of tropical wood:		
4412.51.10			– – – Containing at least one layer of particle board	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
	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 2.5 1/2027 2
			. . . . . With at least one ply of Merbau (Kwila)		
	10C	m^3	. . . . . Overlaid, including veneereed		
	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 2.5 1/2027 2
	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:		

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—*continued* – Blockboard, laminboard and battenboard—*continued* – – Other, with at least one outer ply of non-coniferous wood—*continued* – – – With at least one ply of tropical wood—*continued*		
4412.52.10			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . . . . With at least one ply of Merbau (Kwila)		
	10B	m^3	. . . . . Overlaid, including veneered		
	20K	m^3	. . . . . Other		
			. . . . . With at least one ply of Ramin		
	30G	m^3	. . . . . Overlaid, including veneered		
	40D	m^3	. . . . . Other		
			. . . . . Other		
	50A	m^3	. . . . . Overlaid, including veneered		
	60J	m^3	. . . . . Other		
4412.52.20			– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	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 2.5 1/2027 2
	10C	m^3	. . . . . Overlaid, including veneered		
	20L	m^3	. . . . . Other		
4412.52.40	00A	. .	– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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 2.5 1/2027 2
	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 2.5 1/2027 2
			. . . . . 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		

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—*continued* – Blockboard, laminboard and battenboard—*continued* – – Other, with both outer plies of coniferous wood—*continued* – – – With at least one ply of tropical wood—*continued* – – – – Other—*continued*		
4412.59.30			– – – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	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		
			– – – Other:		
4412.59.40			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10L	m^3	. . . . . Overlaid, including veneered		
	20H	m^3	. . . . . Other		
4412.59.50			– – – – Other	5	Free *See Below CA Free CPT Free LDC 4 RCEP 3.3 1/2027 3
	10F	. .	. . . . . Overlaid, including veneered		
	20C	. .	. . . . . Other		
			– Other:		
4412.91			– – With at least one outer ply of tropical wood:		
4412.91.10			– – – Containing at least one layer of particle board	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 5
	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		
			– – – Other:		
4412.91.20			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . . With at least one ply of Merbau (Kwila)		
	10H	m^3	. . . . . Overlaid, including veneered		
	20E	m^3	. . . . . Other		
			. . . . . With at least one ply of Ramin		
	30B	m^3	. . . . . Overlaid, including veneered		
	40K	m^3	. . . . . Other		
			. . . . . Other		
	50G	m^3	. . . . . Overlaid, including veneered		
	60D	m^3	. . . . . Other		
4412.91.30			– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	10C	m^3	. . . . . With at least one ply of Merbau (Kwila)		
	20L	m^3	. . . . . With at least one ply of Ramin		
	30H	m^3	. . . . . Other		

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—*continued*		
			– Other—*continued*		
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	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 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	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	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 3.3 1/2027 3
			– – – Other:		
4412.92.40			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 5 1/2027 5
	10C	m^3	. . . . . Overlaid, including veneered		
	20L	m^3	. . . . . Other		
4412.92.50	00A	. .	– – – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
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	5	Free *See Below CA Free LDC 4 RCEP 5 1/2027 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		

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—*continued* – Other—*continued* – – Other, with both outer plies of coniferous wood—*continued* – – – With at least one ply of tropical wood—*continued*		
			– – – – Other		
4412.99.20			– – – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . . With at least one ply of Merbau (Kwila):		
	10D	m^3	. . . . . Overlaid, including veneered		
	20A	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	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	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 3.3 1/2027 3
			– – – Other:		
4412.99.50			– – – – Each ply exceeding 6mm in thickness	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10L	m^3	. . . . . Overlaid, including veneered		
	20H	m^3	. . . . . Other		
4412.99.60			– – – – Other	5	Free *See Below CA Free CPT Free LDC 4 RCEP 3.3 1/2027 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

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	. . . . . *Pinus radiata*		
	09A	m^3	. . . . . Other		
			. . . . Sawn dressed:		
	11C	m^3	. . . . . *Pinus radiata*		
	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 2.5 1/2027 2
4415.20.90	00C	. .	– – Other	5	Free *See Below CA Free
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	. .	. Bungs		
	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 RCEP 3.3 1/2027 3
4417.00.29	00A	. .	– Boot and shoe lasts and trees	Free	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 3.3 1/2027 3
4418.19.00	00F	. .	– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Doors and their frames and thresholds:		
4418.21.00			– – Of tropical wood	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . 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 Free RCEP 2.5 1/2027 2
			. . 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	Free	Free
4418.40.00	00F	. .	– Shuttering for concrete constructional work	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4418.50.00	00K	. .	– Shingles and shakes	Free	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.—*continued*		
			– 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	Free	Free
			– – – Other, multilayer:		
4418.73.11	00B	. .	– – – – Parquet panels	Free	Free
4418.73.13	00E	. .	– – – – Other	Free	Free
			– – – Other:		
4418.73.15	00H	. .	– – – – Parquet panels	Free	Free
4418.73.19	00C	. .	– – – – Other	Free	Free
4418.74.00	00E	. .	– – Other, for mosaic floors	Free	Free
4418.75			– – Other, multilayer:		
4418.75.10	00E	. .	– – – Parquet panels	Free	Free
4418.75.19	00B	. .	– – – Other	Free	Free
4418.79			– – Other:		
4418.79.10	00C	. .	– – – Parquet panels	Free	Free
4418.79.19	00L	. .	– – – Other	Free	Free
			– Engineered structural timber products:		
4418.81.00	00E	. .	– – Glue-laminated timber (glulam)	Free	Free
4418.82.00	00K	. .	– – Cross-laminated timber (CLT or X-lam)	Free	Free
4418.83.00	00D	. .	– – I beams	Free	Free
4418.89.00	00A	. .	– – Other	Free	Free
			– 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	Free	Free
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 2.5 1/2027 2
4419.12.00	00B	. .	– – Chopsticks	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4419.19.00			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10A	. .	. . . Spoons and forks, wooden trays of all kinds and fancy bowls		
	15B	. .	. . . Capacity measures		
	19E	. .	. . . Other		
4419.20.00			– Of tropical wood	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10D	. .	. . Spoons and forks, wooden trays of all kinds and fancy bowls		
	20A	. .	. . Capacity measures		
	30J	. .	. . Chopsticks		
	40F	. .	. . Other		

Chapter 44—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tableware and kitchenware, of wood—*continued*		
4419.90.00			– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	12F	. .	. . Spoons and forks, wooden trays of all kinds and fancy bowls		
	16J	. .	. . Capacity measures		
	18E	. .	. . Chopsticks		
	20G	. .	. . 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:**		
			– 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 Free RCEP 2.5 1/2027 2
	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 Free RCEP 2.5 1/2027 2
	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 2.5 1/2027 2
4420.90.09	00C	. .	– – Other	5	Free *See Below CA Free
44.21			**Other articles of wood:**		
4421.10.00	00E	. .	– Clothes hangers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4421.20.00			– Coffins	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	10F	. .	. . Of bamboo		
	20C	. .	. . Other		

Chapter 44—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other articles of wood—*continued*		
			– 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 Free RCEP 2.5 1/2027 2
	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 Free RCEP 2.5 1/2027 2
	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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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 RCEP 3.3 1/2027 3
4504.90.11	00B	. .	– – Table mats	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4504.90.18			– – Other	Free	Free
	01E	. .	. . . Floor mats		
	09L	. .	. . . Other		

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.

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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:		
4602.11			– – Of bamboo:		
4602.11.01	00B	. .	– – – Floor coverings	Free	Free
4602.11.09			– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 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 3.3 1/2027 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 2.5 1/2027 2
	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 1/2027 5
	01F	. .	. . . Picnic sets		
	09A	. .	. . . Other		

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