

Section IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES  
OF CORK; MANUFACTURES OF STRAW, OF ESPARTO  
OR OF OTHER PLAATING MATERIALS; BASKETWARE AND WICKERWORK

## Chapter 44

## WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

## Notes.

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

**Subheading Note.**

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afromosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

**Statistical Note.** (NB This note does not form part of the Customs Tariff legislation.)

1. For the purpose of classification Nos. 4401.21.00.00 and 4401.22.00.00, the unit of measure (tonne) refers to oven dry weight of wood in chips or particles.

If oven dry weight is not given, convert the number of "units" shown into oven dry metric tonnes by using the following factors:

- (a) West Coast softwood units: multiply by 0.861
  - (b) Other areas softwood units: multiply by 0.726
  - (c) Hardwood units: multiply by 1.04
- OR
- (d) Bone dry weight units: multiply by 1.09
  - (e) Wet weight units: multiply by 0.45

The "unit" is the common quantity term used in the industry and is defined as 200 cubic feet of uncompacted pulpwood chips, wet or dry

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
44.01		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>			
4401.10.00	00	<b>-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		<b>-Wood in chips or particles:</b>			
4401.21.00	00	<b>--Coniferous</b>	TNE	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4401.22.00	00	<b>--Non-coniferous</b>	TNE	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4401.30.00		<b>-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Sawdust, not agglomerated .....	KGM		
	20	----Firelogs of agglomerated sawdust .....	KGM		
	30	----Shavings .....	KGM		
	90	----Other .....	KGM		
4402.00		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>			
4402.00.10		--Charcoal of coconut shell for use in the manufacture of activated carbon; Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Charcoal of coconut shell for use in the manufacture of activated carbon .....	TNE		
		----Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder:			
	21	----Briquettes.....	TNE		
	29	----Other.....	TNE		
4402.00.90		--Other		6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Briquettes of wood charcoal.....	TNE		
	90	----Other .....	TNE		
44.03		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>			
4403.10.00		<b>-Treated with paint, stains, creosote or other preservatives</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----Poles for telephone, telegraph or electrical power transmission lines:			
	11	-----Of a length not exceeding 11 metres .....	MTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		12 - - - - -Of a length exceeding 11 metres.....	MTR		
		20 - - - - -Piles and fence posts (unpointed or unsplit).....	-		
		90 - - - - -Other .....	MTQ		
<b>4403.20.00</b>		<b>-Other, coniferous</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		- - - - -Poles for telephone, telegraph or electrical power transmission lines:			
		11 - - - - -Of a length not exceeding 11 metres.....	MTR		
		12 - - - - -Of a length exceeding 11 metres.....	MTR		
		20 - - - - -Piles and fence posts (unpointed or unsplit).....	NMB		
		- - - - -Logs for pulping (pulpwood):			
		31 - - - - -Balsam, fir or spruce .....	MTQ		
		39 - - - - -Other .....	MTQ		
		- - - - -Other, spruce:			
		41 - - - - -White or black.....	MTQ		
		49 - - - - -Other .....	MTQ		
		- - - - -Other, pine:			
		51 - - - - -Ponderosa .....	MTQ		
		52 - - - - -Yellow .....	MTQ		
		53 - - - - -White .....	MTQ		
		59 - - - - -Other .....	MTQ		
		- - - - -Other, hemlock and true fir:			
		61 - - - - -Western hemlock.....	MTQ		
		62 - - - - -Other hemlock.....	MTQ		
		63 - - - - -True fir (including balsam) .....	MTQ		
		- - - - -Other, cedar:			
		71 - - - - -Western red.....	MTQ		
		72 - - - - -Yellow (cypress) .....	MTQ		
		79 - - - - -Other .....	MTQ		
		80 - - - - -Douglas fir .....	MTQ		
		90 - - - - -Other .....	MTQ		
		<b>-Other, of tropical wood specified in Subheading Note 1 to this Chapter:</b>			
<b>4403.41.00</b>	00	<b>-Dark Red Meranti, Light Red Meranti and Meranti Bakau</b>	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4403.49.00</b>	00	<b>-Other</b>	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other:</b>			
<b>4403.91.00</b>		<b>--Of oak (<i>Quercus spp.</i>)</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 - - - - -Red oak .....	MTQ		
		90 - - - - -Other .....	MTQ		
<b>4403.92.00</b>	00	<b>-Of beech (<i>Fagus spp.</i>)</b>	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4403.99.00	-	-Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----Logs for pulping (pulpwood):			
	11	----Poplar, aspen or cottonwood .....	MTQ		
	19	----Other .....	MTQ		
	20	----Poles, piles or posts .....	MTQ		
	30	----Other poplar, aspen or cottonwood .....	MTQ		
		----Other, birch:			
	41	----Yellow .....	MTQ		
	49	----Other .....	MTQ		
	50	----Other, maple .....	MTQ		
		----Other:			
	91	----Cherry .....	MTQ		
	92	----Ash .....	MTQ		
	93	----Walnut .....	MTQ		
	94	----Elm .....	MTQ		
	95	----Paulownia .....	MTQ		
	96	----Tulipwood (yellow poplar) .....	MTQ		
	99	----Other .....	MTQ		
<b>44.04</b>		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>			
4404.10.00	00	-Coniferous	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4404.20.00	00	-Non-coniferous	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4405.00.00</b>		<b>Wood wool; wood flour</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Wood wool .....	KGM		
	20	----Wood flour .....	KGM		
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
<b>4406.10.00</b>		<b>-Not impregnated</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Standard track .....	NMB		
	90	----Other .....	NMB		
<b>4406.90.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Standard track .....	NMB		
	20	----Switch ties .....	NMB		
	90	----Other .....	NMB		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00	-Coniferous			Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----End-jointed, treated or combination species:			
11		----End-jointed .....	MTQ		
12		----Other, treated with paint, stain, creosote or other preservatives .....	MTQ		
13		----Other, spruce, pine, fir (S.P.F) .....	MTQ		
14		----Other, western hemlock and amabilis fir (hem-fir) .....	MTQ		
		----Other, larch (including tamarack), spruce, sequoia/redwood, hemlock or true fir, dressed:			
21		----Larch (including tamarack) .....	MTQ		
22		----Spruce, sitka .....	MTQ		
23		----Spruce, except sitka .....	MTQ		
24		----Sequoia/redwood .....	MTQ		
25		----Hemlock .....	MTQ		
26		----True fir (including balsam) .....	MTQ		
		----Other, larch (including tamarack), spruce, sequoia/redwood, hemlock or true fir, rough:			
31		----Larch (including tamarack) .....	MTQ		
32		----Spruce, sitka .....	MTQ		
33		----Spruce, except sitka .....	MTQ		
34		----Sequoia/redwood .....	MTQ		
35		----Hemlock .....	MTQ		
36		----True fir (including balsam) .....	MTQ		
		----Other, pine, dressed:			
41		----Ponderosa .....	MTQ		
42		----Red .....	MTQ		
43		----White .....	MTQ		
44		----Lodgepole .....	MTQ		
45		----Yellow .....	MTQ		
46		----Long leaf, pitch, short leaf, slash and Virginia .....	MTQ		
49		----Other .....	MTQ		
		----Other, pine, rough:			
51		----Ponderosa .....	MTQ		
52		----Red .....	MTQ		
53		----White .....	MTQ		
54		----Lodgepole .....	MTQ		
55		----Yellow .....	MTQ		
56		----Long leaf, pitch, short leaf, slash and Virginia .....	MTQ		
59		----Other .....	MTQ		
		----Other, cedar, dressed:			
61		----Western red .....	MTQ		
62		----Yellow .....	MTQ		
69		----Other .....	MTQ		
		----Other, cedar, rough:			
71		----Western red .....	MTQ		
72		----Yellow .....	MTQ		
79		----Other .....	MTQ		
		----Other, Douglas fir:			
81		----Rough, having a minimum dimension less than 5.1 cm .....	MTQ		
82		----Rough, having a minimum dimension of 5.1 cm or more but less than 12.7 cm .....	MTQ		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	83	-----Rough, having a minimum dimension of 12.7 cm or more.....	MTQ		
	89	-----Other.....	MTQ		
		-----Other:			
	91	-----Dressed.....	MTQ		
	92	-----Rough.....	MTQ		
<b>-Of tropical wood specified in Subheading Note 1 to this Chapter:</b>					
<b>4407.24.00</b>		<b>-Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Virola ( <i>Baboen</i> ).....	MTQ		
	20	-----Mahogany, American.....	MTQ		
	30	-----Balsa.....	MTQ		
	40	-----Imbuia.....	MTQ		
<b>4407.25.00 00</b>		<b>-Dark Red Meranti, Light Red Meranti and Meranti Bakau</b>	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4407.26.00 00</b>		<b>-White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan</b>	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4407.29.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Teak.....	MTQ		
	90	-----Other.....	MTQ		
		<b>-Other:</b>			
<b>4407.91.00</b>		<b>-Of oak (<i>Quercus spp.</i>)</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		-----Red oak:			
	11	-----Rough.....	MTQ		
	19	-----Other.....	MTQ		
		-----Other:			
	91	-----Rough.....	MTQ		
	99	-----Other.....	MTQ		
<b>4407.92.00</b>		<b>-Of beech (<i>Fagus spp.</i>)</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Rough.....	MTQ		
	90	-----Other.....	MTQ		
<b>4407.99.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		-----Ash, poplar, aspen, cottonwood, walnut or basswood:			
	11	-----Ash.....	MTQ		
	12	-----Poplar, aspen or cottonwood.....	MTQ		
	13	-----Walnut.....	MTQ		
	14	-----Basswood.....	MTQ		



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		---- <i>Birch, elm or cherry:</i>			
	21	---- <i>Birch</i> .....	MTQ		
	22	---- <i>Elm</i> .....	MTQ		
	23	---- <i>Cherry</i> .....	MTQ		
		---- <i>Hickory, pecan, western red alder or yellow poplar:</i>			
	31	---- <i>Hickory or pecan</i> .....	MTQ		
	32	---- <i>Western red alder</i> .....	MTQ		
	33	---- <i>Yellow poplar (tulipwood)</i> .....	MTQ		
		---- <i>Maple:</i>			
	41	---- <i>Hard maple</i> .....	MTQ		
	42	---- <i>Other maple</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>44.08</b>		<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>			
<b>4408.10</b>		<b>-Coniferous</b>			
4408.10.10	--	Sheets for veneering obtained by slicing laminated wood		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Douglas fir</i> .....	MTK		
	20	---- <i>Cedar</i> .....	MTK		
	90	---- <i>Other</i> .....	MTK		
4408.10.90	--	Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Douglas fir</i> .....	MTK		
	20	---- <i>Cedar</i> .....	MTK		
	90	---- <i>Other</i> .....	MTK		
		<b>-Of tropical wood specified in Subheading Note 1 to this Chapter:</b>			
<b>4408.31</b>		<b>-Dark Red Meranti, Light Red Meranti and Meranti Bakau</b>			
4408.31.10 00	--	Sheets for veneering obtained by slicing laminated wood	MTK	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4408.31.90 00	--	Other	MTK	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4408.39</b>		<b>-Other</b>			
4408.39.10	--	Sheets for veneering obtained by slicing laminated wood		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Mahogany, African</i> .....	MTK		
	20	---- <i>Mahogany, American</i> .....	MTK		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	----Other .....	MTK		
4408.39.90		---Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Mahogany, African .....	MTK		
	20	----Mahogany, American .....	MTK		
	90	----Other .....	MTK		
<b>4408.90</b>		<b>-Other</b>			
4408.90.10		--Sheets for veneering obtained by slicing laminated wood		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		----Cherry, oak, walnut, birch, maple or elm, not reinforced or backed:			
	11	----Cherry .....	MTK		
	12	----Red oak .....	MTK		
	13	----Other oak .....	MTK		
	14	----Walnut .....	MTK		
	15	----Birch .....	MTK		
	16	----Maple .....	MTK		
	17	----Elm .....	MTK		
		----Other, not reinforced or backed:			
	21	----Ash .....	MTK		
	29	----Other .....	MTK		
	30	----Reinforced or backed .....	MTK		
4408.90.90		---Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----Cherry, oak, walnut, birch, maple or elm, not reinforced or backed:			
	11	----Cherry .....	MTK		
	12	----Red oak .....	MTK		
	13	----Other oak .....	MTK		
	14	----Walnut .....	MTK		
	15	----Birch .....	MTK		
	16	----Maple .....	MTK		
	17	----Elm .....	MTK		
		----Other, not reinforced or backed:			
	21	----Ash .....	MTK		
	29	----Other .....	MTK		
	30	----Reinforced or backed .....	MTK		
<b>44.09</b>		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, champhered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b>			
<b>4409.10.00</b>		<b>-Coniferous</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Dowelling .....	-		
	20	----Flooring .....	MTK		
		----Mouldings:			
	31	----Construction type .....	MTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	39	-----Other .....	MTR		
	40	-----Siding .....	MTK		
	90	-----Other .....	MTQ		
<b>4409.20</b>		<b>-Non-coniferous</b>			
4409.20.10	00	-- Flooring of oak ( <i>Quercus spp.</i> )	MTK	3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4409.20.90		-- Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Dowelling .....	MTR		
		-----Mouldings:			
	21	-----Construction type .....	MTR		
	29	-----Other .....	MTR		
	30	-----Siding .....	MTK		
		-----Flooring (excluding of oak):			
	41	-----Maple .....	MTK		
	49	-----Other .....	MTK		
	90	-----Other .....	MTQ		
<b>44.10</b>		<b>Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>			
		<b>-Oriented strand board and waferboard, of wood:</b>			
4410.21.00	00	-- Unworked or not further worked than sanded	MTQ	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4410.29.00	00	-- Other	MTQ	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other, of wood:</b>			
4410.31.00	00	-- Unworked or not further worked than sanded	MTQ	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4410.32.00	00	-- Surface-covered with melamine-impregnated paper	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4410.33.00		-- Surface-covered with decorative laminates of plastics		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----With polymers of vinyl .....	MTQ		
	90	-----Other .....	MTQ		
<b>4410.39</b>		<b>-- Other</b>			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4410.39.10	00	-- Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4410.39.90	00	-- Other	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4410.90.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Whether or not painted, edge or face-worked, but not otherwise worked or surface covered .....	MTQ		
	90	---- Other .....	MTQ		
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>			
		<b>-Fibreboard of a density exceeding 0.8 g/cm<sup>3</sup>:</b>			
<b>4411.11.00</b>		<b>--Not mechanically worked or surface covered</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Doorskins .....	KGM		
	90	---- Other .....	KGM		
<b>4411.19</b>		<b>-- Other</b>			
4411.19.10		-- Resin impregnated, containing 17% or more by weight of phenol-formaldehyde resin, for use in the manufacture of overlaid plywood or overlaid particleboard		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Doorskins .....	KGM		
	90	---- Other .....	KGM		
4411.19.90		-- Other		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Doorskins .....	KGM		
	90	---- Other .....	KGM		
		<b>-Fibreboard of a density exceeding 0.5 g/cm<sup>3</sup> but not exceeding 0.8 g/cm<sup>3</sup>:</b>			
<b>4411.21.00</b>		<b>--Not mechanically worked or surface covered</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Doorskins .....	KGM		
	90	---- Other .....	KGM		
<b>4411.29.00</b>		<b>-- Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- Doorskins .....	KGM		
	90	---- Other .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		<b>-Fibreboard of a density exceeding 0.35 g/cm<sup>3</sup> but not exceeding 0.5 g/cm<sup>3</sup>:</b>			
4411.31.00	00	-Not mechanically worked or surface covered	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4411.39.00	00	-Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other:</b>			
4411.91.00	00	-Not mechanically worked or surface covered	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4411.99.00	00	-Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>			
		<b>-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:</b>			
<b>4412.13</b>		<b>--With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter</b>			
4412.13.10	00	-- Unfinished, interior grade lauan mahogany plywood panels, of a thickness not exceeding 6.35 mm and of a width of 1.1 m or more, whether or not edge trimmed, but not otherwise further manufactured than sanded, for use in the manufacture of printed or overlaid wood-grained or patterned interior wall panelling	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4412.13.90	--	-Other		5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		<i>-----Whether or not painted, edge- or face-worked, but not otherwise worked or surface-covered:</i>			
11	-----	-Doorskins of mahogany.....	MTQ		
12	-----	-Other, of Philippine mahogany.....	MTQ		
13	-----	-Other, of mahogany.....	MTQ		
19	-----	-Other.....	MTQ		
80	-----	-Other doorskins of mahogany.....	MTQ		
90	-----	-Other.....	MTQ		
<b>4412.14</b>		<b>--Other, with at least one outer ply of non-coniferous wood</b>			
4412.14.10	--	-5-ply and 7-ply hardwood plywood for use as backing in the manufacture of hardwood plywood panels for flooring [Effective from December 12, 2002 to December 11, 2005]		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	-----	-Birch.....	MTQ		
20	-----	-Maple.....	MTQ		
90	-----	-Other.....	MTQ		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4412.14.90		---Other [Effective from December 12, 2002 to December 11, 2005]		5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		----Whether or not painted, edged- or face-worked, but not otherwise worked or surface-covered:			
		11 -----Birch.....	MTQ		
		12 -----Walnut.....	MTQ		
		13 -----Maple.....	MTQ		
		19 -----Other.....	MTQ		
		90 -----Other.....	MTQ		
<b>4412.19</b>		<b>- -Other</b>			
4412.19.10 00		-- -With metal on one or both faces	MTQ	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4412.19.90		---Other		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		----Not surface covered, or covered with a clear or transparent material which does not obscure the grain, texture or markings of the face ply:			
		11 -----With a face ply of long leaf pine, short leaf pine, southern yellow pine (loblolly pine), slash pine, pitch pine or Virginia pine.....	MTQ		
		12 -----With a face ply of Parana pine.....	MTQ		
		13 -----With a face ply of European red pine.....	MTQ		
		14 -----With a face ply of other pine.....	MTQ		
		15 -----With a face ply of Douglas fir of a total thickness not exceeding 9.5 mm.....	MTQ		
		16 -----With a face ply of Douglas fir of a total thickness exceeding 9.5 mm but not exceeding 15.875 mm.....	MTQ		
		17 -----With a face ply of Douglas fir of a total thickness exceeding 15.875 mm.....	MTQ		
		19 -----With a face ply of other coniferous wood.....	MTQ		
		----Other:			
		91 -----With a face ply of long leaf pine, short leaf pine, southern yellow pine (loblolly pine), slash pine, pitch pine or Virginia pine.....	MTQ		
		92 -----With a face ply of other pine.....	MTQ		
		93 -----With a face ply of Douglas fir of a total thickness not exceeding 9.5 mm.....	MTQ		
		94 -----With a face ply of Douglas fir of a total thickness exceeding 9.5 mm but not exceeding 15.875 mm.....	MTQ		
		95 -----With a face ply of Douglas fir of a total thickness exceeding 15.875 mm.....	MTQ		
		99 -----With a face ply of other coniferous wood.....	MTQ		
		<b>-Other, with at least one outer ply of non-coniferous wood:</b>			
<b>4412.22</b>		<b>- -With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4412.22.10	00	-- Plywood core boards or wood block core boards, mahogany-veneered, for use in the manufacture of door jambs	MTQ	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4412.22.90	--	-Other		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Whether or not painted, edge- or face-worked, but not otherwise worked or surface-covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>4412.23.00</b>	--	<b>-Other, containing at least one layer of particle board</b>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Whether or not painted, edge- or face-worked, but not otherwise worked or surface-covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>4412.29.00</b>	--	<b>-Other</b>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Whether or not painted, edge or face-worked, but not otherwise worked or surface covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
		<b>-Other:</b>			
<b>4412.92.00</b>	--	<b>-With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter</b>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Whether or not painted, edge- or face-worked, but not otherwise worked or surface-covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>4412.93.00</b>	--	<b>-Other, containing at least one layer of particle board</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Whether or not painted, edge- or face-worked, but not otherwise worked or surface-covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>4412.99.00</b>	--	<b>-Other</b>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>Whether or not painted, edge or face-worked, but not otherwise worked or surface covered</i> .....	MTQ		
	90	---- <i>Other</i> .....	MTQ		
<b>4413.00.00</b>	00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	KGM	3.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4414.00.00		<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>-For photographs</i> .....	NMB		
	20	---- <i>-For mirrors</i> .....	NMB		
	90	---- <i>-Other</i> .....	NMB		
44.15		<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>			
4415.10		<b>-Cases, boxes, crates, drums and similar packings; cable-drums</b>			
4415.10.10	00	-- <i>-Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein</i>	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4415.10.80		-- <i>-Other cases, boxes and crates</i>		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
	10	---- <i>-Cases and boxes</i> .....	NMB		
	20	---- <i>-Crates</i> .....	NMB		
4415.10.90		-- <i>-Other</i>		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	---- <i>-Cable-drums</i> .....	NMB		
	20	---- <i>-Bins and hoppers</i> .....	NMB		
	90	---- <i>-Other</i> .....	NMB		
4415.20		<b>-Pallets, box pallets and other load boards; pallet collars</b>			
4415.20.10	00	-- <i>-Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein</i>	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4415.20.90	00	-- <i>-Other</i>	NMB	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4416.00		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>			
4416.00.10	00	-- <i>-Staves, hoops and heads, for barrels or kegs</i>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4416.00.90		-- <i>-Other</i>		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Staves for pipes, silos or tanks</i> .....	-		



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----Other:			
	91	-----Barrels and kegs, tight.....	NMB		
	99	-----Other.....	NMB		
<b>4417.00</b>		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>			
4417.00.10	00	--Handles for axes, spades, hand shovels, hand hoes, hand rakes and hand forks, not further manufactured than turned; Handles for scythes (snaths)	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4417.00.90	--	-Other		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Backs and blocks for brushes or brooms.....	-		
	20	-----Handles for brushes, brooms or mops.....	-		
	30	-----Lasts and trees, for footwear.....	-		
	40	-----Mallets and mauls.....	-		
	80	-----Other, tool handles.....	-		
	90	-----Other.....	-		
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</b>			
<b>4418.10</b>		<b>-Windows, French-windows and their frames</b>			
4418.10.10	00	--Window frames	NMB	6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4418.10.90	00	--Other	NMB	8%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4418.20.00</b>		<b>-Doors and their frames and thresholds</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		-----Doors:			
	11	-----Prehung.....	NMB		
	12	-----Flush type.....	NMB		
	13	-----Louvre.....	NMB		
	14	-----Garage.....	NMB		
	19	-----Other.....	NMB		
	20	-----Thresholds.....	NMB		
	30	-----Door frames.....	NMB		
<b>4418.30.00</b>	00	<b>-Parquet panels</b>	MTK	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>4418.40.00</b>	00	<b>-Shuttering for concrete constructional work</b>	-	6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4418.50.00		-Shingles and shakes		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----Shingles:			
	11	-----Western red cedar .....	-		
	19	-----Other .....	-		
	20	-----Shakes .....	-		
4418.90.00		-Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Cellular wood panels .....	-		
		-----Other:			
	91	-----Beams and arches, laminated .....	-		
	92	-----Prefabricated partitions and panels for buildings .....	-		
	93	-----Other fabricated structural members .....	-		
	99	-----Other .....	-		
4419.00.00		Tableware and kitchenware, of wood.		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	-----Rolling pins .....	-		
	20	-----Cheeseboards .....	-		
	30	-----Spice racks .....	-		
	90	-----Other .....	-		
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10.00	00	-Statuettes and other ornaments, of wood	-	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4420.90.00		-Other		7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	-----Coat or hat racks .....	-		
	20	-----Caskets and cases for jewellery or cutlery and similar articles .....	NMB		
	30	-----Bookends .....	-		
	90	-----Other .....	-		
44.21		Other articles of wood.			
4421.10.00	00	-Clothes hangers	-	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4421.90		-Other			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4421.90.10	--	-Cross arms, drilled; Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof; Felloes of hickory or oak; Hay stack forms; Mouldings (other than the goods of heading 44.09), continuously shaped, and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels; Saddle trees and stirrups; Spokes and last blocks not further manufactured than turned; Trellises and fencing panels		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Cross arms, drilled.....	-		
	20	-----Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof.....	-		
	30	-----Mouldings (other than the goods of heading 44.09), continuously shaped, and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.....	-		
		-----Trellises and fencing panels; saddle trees and stirrups; felloes of hickory or oak; spokes and last blocks not further manufactured than turned; hay stack forms:			
	41	-----Fencing panels.....	-		
	49	-----Other.....	-		
4421.90.30	00 --	-Venetian blinds	-	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 6% AUT: 6% GPT: 3%
4421.90.40	--	-Other blinds; Labels; Signs, letters and numerals; Window shade or blind rollers		7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free NZT: 6% AUT: 6% GPT: 3%
	10	-----Signs.....	-		
	20	-----Letters and numerals.....	-		
	30	-----Window shade or blind rollers.....	-		
	40	-----Blinds.....	-		
	50	-----Labels.....	-		
4421.90.50	--	-Coffins and caskets; Joiners' benches and trestles		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
	10	-----Coffins, caskets and casket shells.....	NMB		
	20	-----Joiners' benches and trestles.....	-		
4421.90.90	--	-Other		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
10		-Bobbins and spools.....	NMB		
20		-Ladders.....	-		
30		-Toothpicks.....	-		
40		-Skewers, tongue depressors, ice cream sticks, drink mixers and similar small wares.....	-		
50		-Shutters, screens or shades.....	-		
60		-Pickets, palings, posts or rails, sawn, other than those of headings 44.03 or 44.04.....	-		
70		-Clothes pegs.....	GRO		
		-Lavatory (toilet) seats and covers:			
81		-Of solid wood.....	NMB		
89		-Other, for example, of composition wood.....	NMB		
		-Other:			
91		-Cores, for winding paper.....	-		
92		-Core plugs, paper roll.....	-		
93		-Pencil slats.....	GRO		
94		-Dowel pins.....	-		
99		-Other.....	-		