

## 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 Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood :

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

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>44.01</b>		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>																	
	4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Wood in chips or particles :																	
	4401.21	-- Coniferous		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4401.22	-- Non-coniferous		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
	4401.31	-- Wood pellets		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4401.39	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>																	
	4402.10	- Of bamboo		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4402.90	- Other :																	
	4402.90.10	--- Coconut shell charcoal		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4402.90.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).</b>																	
	4403.10	- Treated with paint, stains, creosote or other preservatives		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	4403.20	- Other, coniferous		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter :																	
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	4403.49	-- Other		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
		- Other :																	
	4403.91	-- Of oak ( <i>Quercus spp.</i> )		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	4403.92	-- Of beech ( <i>Fagus spp.</i> )		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	4403.99	-- Other		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	Ex	Ex		
<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>																	

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	4404.10	- Coniferous		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4404.20	- Non-coniferous		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>44.05</b>	4405.00	<b>Wood wool; wood flour.</b>		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood (+).</b>																		
	4406.10	- Not impregnated		m <sup>3</sup>					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4406.90	- Other		m <sup>3</sup>					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>44.07</b>		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>																		
	4407.10	- Coniferous		m <sup>3</sup>					Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Of tropical wood specified in Subheading Note 2 to this Chapter :																		
	4407.21	-- Mahogany ( <i>Swietenia spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.22	-- Virola, Imbuia and Balsa		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.27	-- Sapelli		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.28	-- Iroko		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.29	-- Other		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other :																		
	4407.91	-- Of oak ( <i>Quercus spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.92	-- Of beech ( <i>Fagus spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.93	-- Of maple ( <i>Acer spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.94	-- Of cherry ( <i>Prunus spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	4407.95	-- Of ash ( <i>Fraxinus spp.</i> )		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
	4407.99	-- Other :																	
	4407.99.10	--- Of rubber		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4407.99.20	--- Of coconut		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4407.99.30	--- Of ebony		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4407.99.90	--- Other		m <sup>3</sup>	Free				Free	Free		Free	Free	Free	Ex	7.5%	2%		
<b>44.08</b>		<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>																	
	4408.10	- Coniferous		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
		- Of tropical wood specified in Subheading Note 2 to this Chapter :																	
	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4408.39	-- Other		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4408.90	- Other		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
<b>44.09</b>		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b>																	
	4409.10	- Coniferous		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
		- Non-coniferous :																	
	4409.21	-- Of bamboo		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	4409.29	-- Other		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF							
<b>44.10</b>		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>																	
		- Of wood :																	
	4410.11	-- Particle board :																	
	4410.11.10	--- Raw particle board, not covered or coated		kg					Free	Free		Free	Free	Free	15%	7.5%	2%	15%	
	4410.11.90	--- Other		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	7.5%	
	4410.12	-- Oriented strand board (OSB)		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%	
	4410.19	-- Other		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%	
	4410.90	- Other		kg	Free		Free		Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%	
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>																	
		- Medium density fibreboard (MDF) :																	
	4411.12	-- Of a thickness not exceeding 5 mm :																	
	4411.12.10	--- Of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered		kg		Free	Free		Free	Free		Free	Free	Free	15%	7.5%	2%		
	4411.12.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm :																	
	4411.13.10	--- Of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered		kg		Free	Free		Free	Free		Free	Free	Free	15%	7.5%	2%		
	4411.13.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	4411.14	-- Of a thickness exceeding 9 mm :																	
	4411.14.10	--- Of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered		kg		Free	Free		Free	Free		Free	Free	Free	15%	7.5%	2%		
	4411.14.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Other :																	
	4411.92	-- Of a density exceeding 0.8 g/cm <sup>3</sup> :																	

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	4411.92.10	--- Not mechanically worked or surface covered		kg		Free	Free			Free	Free		Free	Free	Free	15%	7.5%	2%			
	4411.92.90	--- Other		kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	4411.93	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>		kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	4411.94	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>		kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood (+).</b>																			
	4412.10	- Of bamboo :																			
	4412.10.10	--- Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests		m <sup>3</sup>						Free	Free		Free	Free	Free	15%	7.5%	2%			
	4412.10.90	--- Other		m <sup>3</sup>						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :																			
	4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter :																			
	4412.31.10	--- Of a thickness exceeding 3mm		m <sup>3</sup>						Free	Free		5%	4.5%	15%	15%	7.5%	2%		15% or Rs. 15/= per kg	
	4412.31.90	--- Other		m <sup>3</sup>						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4412.32	--- Other, with at least one outer ply of non-coniferous wood :																			
	4412.32.10	--- Of a thickness exceeding 3mm		m <sup>3</sup>						Free	Free		5%	4.5%	15%	15%	7.5%	2%		15% or Rs. 15/= per kg	
	4412.32.90	--- Other		m <sup>3</sup>						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4412.39	-- Other :																			
	4412.39.10	--- Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests		m <sup>3</sup>						Free	Free		Free	Free	Free	15%	7.5%	2%			
		-- Other :																			

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					AP	AD	BN	GT	IN	PK	SA	SF							
	4412.39.91	---- Of a thickness exceeding 3mm		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%	15% or Rs. 15/= per kg	
	4412.39.99	---- Other		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other :																	
	4412.94	-- Blockboard, laminboard and battenboard		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4412.99	-- Other		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>44.13</b>	<b>4413.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>																	
	4413.00.10	--- Of rubber wood		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4413.00.90	--- Other		m <sup>3</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>44.14</b>	<b>4414.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>44.15</b>		<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>																	
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums		u	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
	4415.20	- Pallets, box pallets and other load boards; pallet collars		u	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>44.16</b>	<b>4416.00</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>44.17</b>	<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	--- Boot and shoe lasts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4417.00.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		



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					AP	AD	BN	GT	IN	PK	SA	SF							
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (+).</b>																	
	4418.10	- Windows, French-windows and their frames		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	15% or Rs. 25/= per kg	
	4418.20	- Doors and their frames and thresholds		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	15% or Rs. 25/= per kg	
	4418.40	- Shuttering for concrete constructional work		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.50	- Shingles and shakes		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.60	- Posts and beams		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	15% or Rs. 25/= per kg	
		- Assembled flooring panels :																	
	4418.71	-- For mosaic floors :																	
	4418.71.10	--- Of rubber wood		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.71.20	--- Of bamboo		kg					Free	Free		5%	5%	Free	15%	7.5%	2%		
	4418.71.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.72	-- Other, multilayer :																	
	4418.72.10	--- Of rubber wood		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.72.20	--- Of bamboo		kg					Free	Free		5%	5%	Free	15%	7.5%	2%		
	4418.72.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.79	-- Other :																	
	4418.79.10	--- Of rubber wood		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.79.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	4418.90	- Other:																	
	4418.90.10	--- Of bamboo		kg					Free	Free		5%	5%	Free	15%	7.5%	2%		
	4418.90.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
44.19	4419.00	<b>Tableware and kitchenware, of wood.</b>		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	20% or Rs.50/= per kg	
44.20		<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>																	
	4420.10	- Statuettes and other ornaments, of wood		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	15% or Rs.25/= per kg	
	4420.90	- Other		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	15% or Rs.25/= per kg	
44.21		<b>Other articles of wood.</b>																	
	4421.10	- Clothes hangers		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
	4421.90	- Other :																	
	4421.90.10	--- Match splints		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	4421.90.20	--- Spools, cops, bobbins, sewing thread reels and the like, of turned wood		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
		--- Handicraft :																	
	4421.90.31	---- Of coconut wood		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	20% or Rs.50/= per kg	
	4421.90.39	---- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	20% or Rs.50/= per kg	
	4421.90.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	20% or Rs.50/= per kg	