

## Chapter 44

### Wood and articles of wood; wood charcoal

#### Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) Goods of heading 68.08;
- (j) Imitation jewellery of heading 71.17;
- (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, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

#### Subheading Note.

1.- For the purposes of subheading 4401.21, the expression "wood pellets" means homogeneous particles, whether or not compressed, of the mechanical wood processing industry.

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.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<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>																		
		-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :																		
	4401.11.00	--	Coniferous	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4401.12.00	--	Non-coniferous	kg						Free	Free		5%	4.5%		15%	8%	Ex			
		-	Wood in chips or particles :																		
	4401.21.00	--	Coniferous	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4401.22.00	--	Non-coniferous	kg						Free	Free		5%	4.5%		15%	8%	Ex			
		-	Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :																		
	4401.31.00	--	Wood pellets	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4401.39.00	--	Other	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4401.40	-	Sawdust and wood waste and scrap, not agglomerated	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
<b>44.02</b>			<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>																		
	4402.10.00	-	Of bamboo	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4402.90.00	-	Other :																		
	4402.90.10	---	Coconut shell charcoal	kg						Free	Free		5%	4.5%		15%	8%	Ex			
	4402.90.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.12.00	--	Non-coniferous	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
		-	Other, coniferous :																		
	4403.21.00	--	Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.22.00	--	Of pine ( <i>Pinus spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.23.00	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.24.00	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.25.00	--	Other, of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.26.00	--	Other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
		-	Other, of tropical wood :																		
	4403.41.00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.49.00	--	Other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
		-	Other :																		
	4403.91.00	--	Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.93.00	--	Of beech ( <i>Fagus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.94.00	--	Of beech ( <i>Fagus spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.95.00	--	Of birch ( <i>Betula spp.</i> ), of which any cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.96.00	--	Of birch ( <i>Betula spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.97.00	--	Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.98.00	--	Of eucalyptus ( <i>Eucalyptus spp.</i> )	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				
	4403.99.00	--	Other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	Ex	7.5%				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
	4404.20.00	-	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	8%	Ex			
44.05	4405.00.00		Wood wool; wood flour.	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
44.06			Railway or tramway sleepers (cross-ties) of wood.																		
		-	Not impregnated :																		
	4406.11.00	--	Coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	Ex			
	4406.12.00	--	Non-coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	Ex			
		-	Other :																		
	4406.91.00	--	Coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4406.92.00	--	Non-coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
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 :																		
	4407.11.00	--	Of pine ( <i>Pinus spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.12.00	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.19.00	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Of tropical wood :																		
	4407.21.00	--	Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.22.00	--	Virola, Imbuia and Balsa	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4407.25.00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.26.00	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.27.00	--	Sapelli	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.28.00	--	Iroko	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.29.00	--	Other	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Other :																		
	4407.91.00	--	Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.92.00	--	Of beech ( <i>Fagus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.93.00	--	Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.94.00	--	Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.95.00	--	Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.96.00	--	Of birch ( <i>Betula spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.97.00	--	Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.99.00	--	Other :																		
	4407.99.10	---	Of rubber	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	Ex			
	4407.99.20	---	Of coconut	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.99.30	---	Of ebony	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	4407.99.90	---	Other	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
<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>																		
	4408.10.00	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Of tropical wood :																		
	4408.31.00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4408.39.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4408.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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.																		
	4409.10.00	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	Ex	10.0%			
		-	Non-coniferous :																		
	4409.21.00	--	Of bamboo	kg						Free	Free		Free	Free	Free	Free	Ex	10.0%			
	4409.22.00	--	Of tropical wood	kg						Free	Free		Free	Free	Free	Free	Ex	10.0%			
	4409.29.00	--	Other	kg						Free	Free		Free	Free	Free	Free	Ex	10.0%			
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 :																		
	4410.11.10	----	Raw particle board, not covered or coated	kg						Free	Free		Free	Free		Free	8%	10.0%	15%		
	4410.11.90	---	Other	kg						Free	Free		4%	1.50%		Free	8%	10.0%	7.50%		
	4410.12.00	--	Oriented strand board (OSB)	kg						Free	Free		4%	1.50%		Free	8%	10.0%	15%		
	4410.19.00	--	Other	kg						Free	Free		4%	1.50%		Free	8%	10.0%	15%		
	4410.90.00	-	Other	kg		Free		Free		Free	Free		4%	1.50%		Free	8%	10.0%	15%		
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.																		
		-	Medium density fibreboard (MDF) :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4411.12.00	--	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	Free	8%	10.0%			
	4411.12.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4411.13.00	--	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	Free	8%	10.0%			
	4411.13.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4411.14.00	--	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	Free	8%	10.0%			
	4411.14.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Other :																		
	4411.92.00	--	Of a density exceeding 0.8 g/cm <sup>3</sup> :																		
	4411.92.10	---	Not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	8%	10.0%			
	4411.92.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4411.93.00	--	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	Free	8%	10.0%			
	4411.94.00	--	Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
<b>44.12</b>			<b>Plywood, veneered panels and similar laminated wood (+).</b>																		
	4412.10.00	-	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	Free	8%	10.0%			
	4412.10.90	---	Other	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :																	
	4412.31.00	--	With at least one outer ply of tropical wood :																	
	4412.31.10	---	Of a thickness exceeding 3mm	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.15/= per kg	
	4412.31.90	---	Other	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%		
	4412.33.00	--	Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus spp.</i> ), ash ( <i>Fraxinus spp.</i> ), beech ( <i>Fagus spp.</i> ), birch ( <i>Betula spp.</i> ), cherry ( <i>Prunus spp.</i> ), chestnut ( <i>Castanea spp.</i> ), elm ( <i>Ulmus spp.</i> ), eucalyptus ( <i>Eucalyptus spp.</i> ), hickory ( <i>Carya spp.</i> ), horse chesnut ( <i>Aesculus spp.</i> ), lime ( <i>Tilia spp.</i> ), maple ( <i>Acer spp.</i> ), oak ( <i>Quercus spp.</i> ), plane tree ( <i>Platanus spp.</i> ), poplar and aspen ( <i>Populus spp.</i> ), robinia ( <i>Robinia spp.</i> ), tulipwood ( <i>Liriodendron spp.</i> ) or walnut ( <i>Juglans spp.</i> ) :																	
	4412.33.10	---	Of a thickness exceeding 3 mm	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.15/= per kg	
	4412.33.90	---	Other	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%		
	4412.34.00	--	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :																	
	4412.34.10	---	Of a thickness exceeding 3 mm	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.15/= per kg	
	4412.34.90	---	Other	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%		
	4412.39.00	--	Other , with both outer plies of coniferous wood:																	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	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	Free	8%	Ex		
		---	Other :																	
	4412.39.91	----	Of a thickness exceeding 3mm	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.15/= per kg	
	4412.39.99	----	Other	m <sup>3</sup>						Free	Free		5%	4.5%		15%	8%	10.0%		
		-	Other :																	
	4412.94.00	--	Blockboard, laminboard and battenboard	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	4412.99.00	--	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
<b>44.13</b>	4413.00.00		<b>Densified wood, in blocks, plates, strips or profile shapes.</b>																	
	4413.00.10	---	Of rubber wood	kg						Free	Free		5%	4.5%		15%	8%	Ex		
	4413.00.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
<b>44.14</b>	4414.00.00		<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	kg		27%				Free	Free		5%	5%		15%	8%	10.0%		
<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>																	
	4415.10.00	-	Cases, boxes, crates, drums and similar packings; cable-drums	u		27%				Free	Free		5%	5%		30%	8%	10.0%		
	4415.20.00	-	Pallets, box pallets and other load boards; pallet collars	u		27%				Free	Free		5%	5%		30%	8%	10.0%		
<b>44.16</b>	4416.00.00		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	kg						Free	Free		5%	5%		30%	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
44.17	4417.00.00		<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%	8%	10.0%			
	4417.00.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%			
44.18			<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>																		
	4418.10.00	-	Windows, French-windows and their frames	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
	4418.20.00	-	Doors and their frames and thresholds	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
	4418.40.00	-	Shuttering for concrete constructional work	kg						Free	Free		5%	5%		30%	8%	Ex			
	4418.50.00	-	Shingles and shakes	kg						Free	Free		5%	5%		30%	8%	Ex			
	4418.60.00	-	Posts and beams	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
		-	Assembled flooring panels :																		
	4418.73.00	--	Of bamboo or with at least the top layer (wear layer) of bamboo	kg						Free	Free		5%	5%	Free	Free	8%	10.0%			
	4418.74.00	--	Other, for mosaic floors :																		
	4418.74.10	---	Of rubber wood	kg						Free	Free		5%	5%		30%	8%	10.0%			
	4418.74.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%			
	4418.75.00	--	Other, multilayer :																		
	4418.75.10	---	Of rubber wood	kg						Free	Free		5%	5%		30%	8%	10.0%			
	4418.75.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%			
	4418.79.00	--	Other :																		
	4418.79.10	---	Of rubber wood	kg						Free	Free		5%	5%		30%	8%	10.0%			
	4418.79.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%			
		-	Other :																		
	4418.91.00	--	Of bamboo	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4418.99.00	--	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
<b>44.19</b>			<b>Tableware and kitchenware, of wood.</b>																		
		-	Of bamboo :																		
	4419.11.00	--	Bread boards, chopping boards and similar boards	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
	4419.12.00	--	Chopsticks	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
	4419.19.00	--	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
	4419.90.00	-	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
<b>44.20</b>			<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>																		
	4420.10.00	-	Statuettes and other ornaments, of wood	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
	4420.90.00	-	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.25/= per kg		
<b>44.21</b>			<b>Other articles of wood.</b>																		
	4421.10.00	-	Clothes hangers	kg		27%				Free	Free		5%	5%		30%	8%	10.0%			
		-	Other :																		
	4421.91.00	--	Of bamboo :																		
	4421.91.10	---	Match splints	kg						Free	Free		5%	4.5%		15%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4421.91.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4421.91.30	---	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		15%	8%	10.0%			
	4421.91.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4421.99.00	--	Other :																		
	4421.99.10	---	Match splints	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	4421.99.20	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	4421.99.30	---	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		15%	8%	10.0%			
		---	Handicraft :																		
	4421.99.41	----	Of coconut wood	kg						Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
	4421.99.49	----	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		
	4421.99.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	20% or Rs.50/= per kg		