

## Chapter 44

### Wood and articles of wood; wood charcoal

#### Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) Goods of heading 68.08;
- (j) Imitation jewellery of heading 71.17;
- (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (m) Parts of firearms (heading 93.05);
- (n) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

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

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

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

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

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

#### Subheading Notes.

1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of 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 25mm.

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.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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	--	Coniferous	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4401.12	--	Non-coniferous	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
		-	Wood in chips or particles :																			
	4401.21	--	Coniferous	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4401.22	--	Non-coniferous	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
		-	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :																			
	4401.31	--	Wood pellets	kg					Free	Free		5%	4.5%		15%	18%	Ex		2.5%			
	4401.32	--	Wood briquettes	kg					Free	Free		5%	4.5%		15%	18%	Ex		2.5%			
	4401.39	--	Other	kg					Free	Free		5%	4.5%		15%	18%	Ex		2.5%			
		-	Sawdust and wood waste and scrap, not agglomerated :	kg															2.5%			
	4401.41	--	Sawdust	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4401.49	--	Other	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated.																			
	4402.10	-	Of bamboo	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4402.20	-	Of shell or nut :																			
	4402.20.10	----	Coconut shell charcoal	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4402.20.90	----	Other	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
	4402.90	-	Other	kg					Free	Free		5%	4.5%	12.5%	15%	18%	Ex		2.5%			
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	--	Coniferous	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			
	4403.12	--	Non-coniferous	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			
		-	Other, coniferous :																			
	4403.21	--	Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			
	4403.22	--	Of pine ( <i>Pinus spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			
	4403.23	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			
	4403.24	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other	m <sup>3</sup>					Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	4403.25	--	Other, of which the smallest cross-sectional dimension is 15 cm or more	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.26	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
		-	Other, of tropical wood :																			
	4403.41	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.42	--	Teak	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.49	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
		-	Other :																			
	4403.91	--	Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.93	--	Of beech ( <i>Fagus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.94	--	Of beech ( <i>Fagus spp.</i> ), other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.95	--	Of birch ( <i>Betula spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.96	--	Of birch ( <i>Betula spp.</i> ), other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.97	--	Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.98	--	Of eucalyptus ( <i>Eucalyptus spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		
	4403.99	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	7.5%		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	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	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4404.20	-	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
44.05	4405.00		Wood wool; wood flour.	kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
44.06			Railway or tramway sleepers (cross-ties) of wood.																			
		-	Not impregnated :																			
	4406.11	--	Coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4406.12	--	Non-coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
		-	Other :																			
	4406.91	--	Coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4406.92	--	Non-coniferous	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
44.07			Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.																			
		-	Coniferous :																			
	4407.11	--	Of pine ( <i>Pinus spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
	4407.12	--	Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.13	--	Of S-P-F (spruce ( <i>Picea spp.</i> ), pine ( <i>Pinus spp.</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.14	--	Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.19	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
		-	Of tropical wood :																			
	4407.21	--	Mahogany ( <i>Swietenia spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.22	--	Virola, Imbuia and Balsa	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.23	--	Teak	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.25	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.26	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.27	--	Sapelli	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4407.28	--	Iroko	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.29	--	Other	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
		-	Other :																		
	4407.91	--	Of oak ( <i>Quercus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
	4407.92	--	Of beech ( <i>Fagus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
	4407.93	--	Of maple ( <i>Acer spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.94	--	Of cherry ( <i>Prunus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.95	--	Of ash ( <i>Fraxinus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.96	--	Of birch ( <i>Betula spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.97	--	Of poplar and aspen ( <i>Populus spp.</i> )	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.99	--	Other :																		
	4407.99.10	---	Of rubber	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.99.20	---	Of coconut	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.99.30	---	Of ebony	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4407.99.90	---	Other	m <sup>3</sup>		Free				Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
<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	Free	18%	10%		2.5%	
		--	Of tropical wood :																		
	4408.31	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg						Free	Free		Free	Free	Free	Free	18%	Ex		2.5%	
	4408.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
	4408.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
<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	Free	18%	Ex		2.5%	
		--	Non-coniferous :																		
	4409.21	--	Of bamboo	kg						Free	Free		Free	Free	Free	Rs.50 per Kg	18%	10%		2.5%	
	4409.22	--	Of tropical wood	kg						Free	Free		Free	Free	Free	Free	18%	10%		2.5%	
	4409.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%		2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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	--	Particle board :																			
	4410.11.10	---	Raw particle board, not covered or coated	kg					Free	Free		Free	Free		Free	18%	10%	10%		2.5%		
	4410.11.90	---	Other	kg					Free	Free		4%	1.50%		Free	18%	10%	8%		2.5%		
	4410.12	--	Oriented strand board (OSB)	kg					Free	Free		4%	1.50%		Free	18%	Ex	10%		2.5%		
	4410.19	--	Other	kg					Free	Free		4%	1.50%		Free	18%	Ex	10%		2.5%		
	4410.90	-	Other	kg		Free		Free	Free	Free		4%	1.50%		Free	18%	10%	10%		2.5%		
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 :																			
	4411.12.10	---	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	18%	10%		2.5%		
	4411.12.90	---	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%			2.5%		
	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	Free	18%	10%		2.5%		
	4411.13.90	---	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%			2.5%		
	4411.14	--	Of a thickness exceeding 9 mm :						Free	Free												
	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	18%	10%		2.5%		
	4411.14.90	---	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%			2.5%		
		-	Other :																			
	4411.92	--	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	18%	10%		2.5%		
	4411.92.90	---	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%			2.5%		
	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	Free	18%	10%			2.5%		
	4411.94	--	Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg					Free	Free		Free	Free	Free	Free	18%	10%			2.5%		
44.12			Plywood, veneered panels and similar laminated wood.																			
	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	Free	18%	Ex			2.5%		
	4412.10.90	---	Other	m <sup>3</sup>					Free	Free		5%	4.5%		15%	18%	Ex			2.5%		

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						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	--	With at least one outer ply of tropical wood :																			
	4412.31.10	----	Of a thickness exceeding 3mm	m³						Free	Free		5%	4.5%		20%	18%	10%	10% or Rs.20/= per kg	2.5%		
	4412.31.90	----	Other	m³						Free	Free		5%	4.5%		20%	18%	10%		2.5%		
	4412.33	--	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	m³						Free	Free		5%	4.5%		20%	18%	10%	10% or Rs.20/= per kg	2.5%		
	4412.33.90	----	Other	m³						Free	Free		5%	4.5%		20%	18%	10%		2.5%		
	4412.34	--	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	m³						Free	Free		5%	4.5%		20%	18%	10%	10% or Rs.20/= per kg	2.5%		
	4412.34.90	----	Other	m³						Free	Free		5%	4.5%		20%	18%	10%		2.5%		
	4412.39	--	Other , with both outer plies of coniferous wood :																			
	4412.39.10	----	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	m³						Free	Free		Free	Free	Free	Free	18%	Ex		2.5%		
		----	Other :																			
	4412.39.91	-----	Of a thickness exceeding 3mm	m³						Free	Free		5%	4.5%		20%	18%	10%	10% or Rs.20/= per kg	2.5%		
	4412.39.99	-----	Other	m³						Free	Free		5%	4.5%		20%	18%	10%		2.5%		
		-	Laminated veneered lumber (LVL) :																			
	4412.41	--	With at least one outer ply of tropical wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
	4412.42	--	Other, with at least one outer ply of non-coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
	4412.49	--	Other, with both outer plies of coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
		-	Blockboard, laminboard and battenboard :													18%						
	4412.51	--	With at least one outer ply of tropical wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
	4412.52	--	Other, with at least one outer ply of non-coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	4412.59	--	Other, with both outer plies of coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
		-	Other :																			
	4412.91	--	With at least one outer ply of tropical wood	m³						Free	Free		5%	4.5%		20%	18%	Ex				
	4412.92	--	Other, with at least one outer ply of non-coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	Ex				
	4412.99	--	Other, with both outer plies of coniferous wood	m³						Free	Free		5%	4.5%		20%	18%	10%				
44.13	4413.00		Densified wood, in blocks, plates, strips or profile shapes.																			
	4413.00.10	---	Of rubber wood	kg						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
	4413.00.90	---	Other	kg						Free	Free		5%	4.5%		20%	18%	10%		2.5%		
44.14			Wooden frames for paintings, photographs, mirrors or similar objects.																			
	4414.10	-	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	10%	2.5%		
	4414.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	10%	2.5%		
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	u		18.0%				Free	Free		5%	5%		20%	18%	10%	10%	2.5%		
	4415.20	-	Pallets, box pallets and other load boards; pallet collars	u		18.0%				Free	Free		5%	5%		20%	18%	10%	10%	2.5%		
44.16	4416.00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood. including staves.	kg						Free	Free		5%	5%		20%	18%	10%	10%	2.5%		
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.																			
	4417.00.10	---	Boot and shoe lasts	kg						Free	Free		5%	4.5%		20%	18%	Ex		2.5%		
	4417.00.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	10%	2.5%		
44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.																			
		-	Windows, French-windows and their frames :																			



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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	4418.11	--	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.19	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
		-	Doors and their frames and thresholds :																			
	4418.21	--	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.29	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	kg						Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.40	-	Shuttering for concrete constructional work	kg						Free	Free		5%	5%	16.7%	20%	18%	Ex	10%		2.5%	
	4418.50	-	Shingles and shakes	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
		-	Assembled flooring panels :																			
	4418.73	--	Of bamboo or with at least the top layer (wear layer) of bamboo	kg						Free	Free		5%	5%	Free	Free	18%	10%			2.5%	
	4418.74	--	Other, for mosaic floors :																			
	4418.74.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
	4418.74.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
	4418.75	--	Other, multilayer :																			
	4418.75.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
	4418.75.90	---	Other	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
	4418.79	--	Other :																			
	4418.79.10	---	Of rubber wood	kg						Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	
	4418.79.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	10%		2.5%	
		-	Engineered structural timber products :																			
	4418.81	--	Glue-laminated timber (glulam)	kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.82	--	Cross-laminated timber (CLT or X-lam)	kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.83	--	I beams	kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.89	--	Other	kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
		-	Other :																			
	4418.91	--	Of bamboo	kg						Free	Free		5%	5%		Free	18%	10%	10% or Rs.35/= per kg		2.5%	
	4418.92	--	Cellular wood panels	kg						Free	Free		5%	5%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%	
	4418.99	--	Other	kg						Free	Free		5%	5%		20%	18%	10%	20% or Rs.70/= per kg		2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
44.19			Tableware and kitchenware, of wood.																			
		-	Of bamboo :																			
	4419.11	--	Bread boards, chopping boards and similar boards	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	15% or Rs.70/= per kg		2.5%	
	4419.12	--	Chopsticks	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	15% or Rs.70/= per kg		2.5%	
	4419.19	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	25% or Rs.70/= per kg		2.5%	
	4419.20	-	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	25% or Rs.70/= per kg		2.5%	
	4419.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	25% or Rs.70/= per kg		2.5%	
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	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.35/= per kg		2.5%	
	4420.19	--	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	20% or Rs.35/= per kg		2.5%	
	4420.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	20% or Rs.35/= per kg		2.5%	
44.21			Other articles of wood.																			
	4421.10	-	Clothes hangers	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	10%		2.5%	
	4421.20	-	Coffins	kg						Free	Free		5%	4.5%		20%	18%	Ex	10%		2.5%	
		-	Other :																			
	4421.91	--	Of bamboo :																			
	4421.91.10	----	Match splints	kg						Free	Free		5%	4.5%	16.7%	20%	18%	Ex			2.5%	
	4421.91.20	----	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4421.91.30	----	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%			2.5%	
	4421.91.90	----	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
	4421.99	--	Other :																			
	4421.99.10	----	Match splints	kg						Free	Free		5%	4.5%	16.7%	20%	18%	Ex			2.5%	
	4421.99.20	----	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	4421.99.30	---	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%			2.5%	
		---	Handicraft :																			
	4421.99.41	----	Of coconut wood	kg						Free	Free		5%	5%		20%	18%	Ex	25% or Rs.70/= per kg		2.5%	
	4421.99.49	----	Other	kg						Free	Free		5%	5%		20%	18%	10%	25% or Rs70/= per kg		2.5%	
	4421.99.90	---	Other	kg						Free	Free		5%	5%		20%	18%	10%	25% or Rs70/= per kg		2.5%	