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;
- (I) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture , luminaires and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03;or
- (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, 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 Hdq	HS Code		Description	Unit	ICL/				Р	refere	ntial D	uty	•	•	•	Gen	VAT	PAL	Cess	Surcharge on Customs	SSCL	s c
no nug			Description		SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty				Duty	JUL	Ľ
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 :							-	-		50/	4 50/	10 50/	4 50/	100/	_			2 50/	_
	4401.21		Coniferous	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex			2.5%	—
	4401.22		Non-coniferous Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex			2.5%	
			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			1			Free	Free		5%	4.5%	12.5%	15%	18%	Ex			2.5%	1
	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 :																			\perp
	4403.11		Coniferous	m ³							Free		Free	Free	Free	Free		7.5%			2.5%	\perp
	4403.12		Non-coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	\perp
			Other, coniferous :																			
	4403.21		Of pine (<i>Pinus spp.),</i> of which the smallest cross-sectional dimension is 15 cm or more	m³						Free			Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.22		Of pine (<i>Pinus spp</i> .), other	m ³						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 ³						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 ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	

			Description	Unit	ICL/										Gen	VAT	PAL	Com	Surcharge	6661	S	
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	on Customs Duty	SSCL	L
	4403.25		Other, of which the smallest cross-sectional dimension is 15 cm or more	m³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.26		Other	m ³						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	m³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.42		Teak	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.49		Other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
		-	Other :																			1
	4403.91		Of oak <i>(Quercus spp.)</i>	m ³						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 ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	Ι
	4403.94		Of beech (Fagus spp.), other	m ³						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 ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	Ι
	4403.96		Of birch (Betula spp.), other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.97		Of poplar and aspen (<i>Populus spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	T
	4403.98		Of eucalyptus (<i>Eucalyptus spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	
	4403.99		Other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%			2.5%	

				ICL/				Ρ	refere	ntial D	outy				Gen				Surcharge		S
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C L
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	ka						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4404.20	- Non-coniferous	kg		ł – –				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 ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
	4406.12	Non-coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
		- Other :							1100	1100			1100	1100	1100	10/0	2,			213 /0	1
	4406.91	Coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4406.92	Non-coniferous	m ³						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 :	2									_	_	_	_						
	4407.11 4407.12	 Of pine (<i>Pinus spp</i>.) Of fir (Abies spp.) and spruce (<i>Picea spp</i>.) 	m ³ m ³						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
	4407.12	 Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>)) 	m ³						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	Ex Ex			2.5% 2.5%	+
	4407.14	Of Hem-fir (Western hemlock (<i>Tsuga</i> heterophylla) and fir (<i>Abies spp</i> .))	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	-
	4407.19	Other	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
		- Of tropical wood :																			\perp
	4407.21	Mahogany (<i>Swietenia spp</i> .)	m ³	<u> </u>	Free				Free	Free	<u> </u>	Free	Free	Free	Free	18%	Ex			2.5%	
	4407.22	Virola, Imbuia and Balsa	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	–
	4407.23 4407.25	Teak Dark Red Meranti, Light Red Meranti and	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	\vdash
	4407.26	Meranti Bakau White Lauan, White Meranti, White Seraya,	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	-
		Yellow Meranti and Alan	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4407.27	Sapelli	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	

HS Hdq	HS Code		Description	Unit	ICL/				Р	refere	ntial D	uty				Gen	VAT	PAL	Cess	Surcharge on Customs	SSCL	s c
no nug	no coue		Description	onic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	FAL	Cess	Duty	SSCE	Ľ
	4407.28		Iroko	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
	4407.29		Other	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%			2.5%	1
		-	Other :			1100				1100	Tree		1100	1100	1100	Tree	1070	1070		1	21370	+
	4407.91		Of oak (<i>Quercus spp</i> .)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
	4407.92		Of beech <i>(Fagus spp.)</i>	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
	4407.93		Of maple (Acer spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	T
	4407.94		Of cherry (Prunus spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	Ť
	4407.95		Of ash (<i>Fraxinus spp.</i>)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
	4407.96		Of birch (<i>Betula spp</i> .)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	1
	4407.97		Of poplar and aspen (<i>Populus spp</i> .)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
	4407.99		Other :														2070				2.070	+
	4407.99.10		Of rubber	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	Ť
	4407.99.20		Of coconut	m ³	1	Free	1	1		Free	Free		Free	Free	Free	Free	18%	Ex	1		2.5%	t
	4407.99.30		Of ebony	m ³	1	Free	1	1		Free	Free	1	Free	Free	Free	Free	18%	Ex			2.5%	\uparrow
	4407.99.90		Other	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
										1100	1100		1100	1100	1100	1100	1070	10 / 0			210 /0	+
			obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.																			
										_	_											_
	4408.10	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
	4408.31		Of tropical wood : Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	t
	4408.39		Other	ka						Free	Free		Free	Free	Free	Free	18%	10%		1	2.5%	+
	4408.90	-	Other	ka						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
	1100150			ng						iiice	mee		1100	1166	1100	Thee	10/0	10 / 0			210 /0	T
14.09			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.																			
	4400.10		0	1						F	-			F			100/	-			2 50/	+
	4409.10	-	Coniferous Non-coniferous :	kg		<u> </u>				Free	Free		Free	Free	Free	Free	18%	Ex		├	2.5%	+
	4409.21		Of bamboo	kg						Free	Free		Free	Free	Free	Rs.50	18%	10%			2.5%	\dagger
	4409.22		Of tropical wood	ka						Free	Free		Free	Free	Free	per Kg Free	18%	10%			2.5%	╉
	4409.22		Of tropical wood Other	ку kq						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	+
	1103.23			×у	+					1166	TIEE		iiee	TIEE	1166	1166	1070	1070		+ +	2.370	+

No log No log No	ис на			Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	DAL	Com	Surcharge	6601	S
Image: state in the state of the example, watch one of the example wa	нь над	HS Code		Description	Unit		AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess		SSCL	C L
4410.11 Perticle board : -	44.10			(OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding																			
4410.11 - Particle board -				Of wood .																			
4410.110		4410 11	-																				+
4410.130					ka						Free	Free		Free	Free		Free	18%	10%	10%		2 5%	+
410.12 $=$ Oriented strand board (OSB) kn $=$																					1		
4410.19 - Other kg - - Free Free 4% 1.50% Free 18% Ex 10% 2.5% 441.1 - Other kg - 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 resistor other organic substances. - Free Free Free 4% 1.50% - Free 18% 10% 10% 2.5% 441.12 - Of a dublichess not exceeding 5 mm in mechanically worked or surface covered mechanically worked or surface cove					2									-									1
4410.9 - Other kg - Free - Free - Free 4 - Free 10% 10% 10% 10% 10% 2.5% 44.11 - Fibreboard wood or other ingeous method wood or other organic substances. - <t< td=""><td></td><td></td><td></td><td></td><td>2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>					2									-									
materials, whether or not bonded with resonances or other organic substances. no			-		2		Free		Free					-									
Image: intervise, whether or ont bonded with resins or other organic substances. Image: intervise, whether or ont bonded with resins or other organic substances. Image: intervise, whether organic substances.																							Γ
4411.12	44.11			materials, whether or not bonded with																			
4411.12 - Of a thickness not exceeding 0.8 g(cm ²) not mechanically worked or surface covered kg Free <				Madium density fibroheard (MDE)																			+
441.12.10		4411 12	-																				
mechanically worked or surface coveredkgreerree																							
4411.120 Other New New Free Free Free Free Free New Ne New New		TT11.12.10			kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
4411.13 Of a thickness exceeding 0 sm but not exceeding 9 mm :		4411 12 90			ka						Free	Free		Free	Free	Free	Free	18%	10%		1	2 5%	1
4411.13.10 Of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered kg Free <				Of a thickness exceeding 5 mm but not														1070	1070			21070	
4411.13 ···· Other kg ···· ····· ······ ······· ········· ·········· ····································		4411.13.10		Of a density exceeding 0.8 g/cm ³ , not	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
4411.14 Of a thickness exceeding 9 mm : Image: second 0.8 g/cm ³ , not mechanically worked or surface covered kg Free		4411.13.90			kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
Additional state Markage of surface covered mechanically worked or surface covered kg Pree				Of a thickness exceeding 9 mm :																			
4411.14.90 Other kg kg Free		4411.14.10			kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
4411.92 Of a density exceeding 0.8 g/cm ³ : -<		4411.14.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
4411.92.10Not mechanically worked or surface coveredkgFree <th< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td></th<>			-																	_			
Additional organizationKgFree<																							
4411.93 Of a density exceeding 0.5 g/cm ³ but not exceeding 0.5 g/cm ³ but not exceeding 0.5 g/cm ³ kg		4411.92.10		Not mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free		10%			2.5%	
exceeding 0.8 g/cm ³ kg kg <t< td=""><td></td><td></td><td></td><td></td><td>kg</td><td></td><td></td><td></td><td></td><td></td><td>Free</td><td>Free</td><td></td><td>Free</td><td>Free</td><td>Free</td><td>Free</td><td>18%</td><td>10%</td><td>_</td><td></td><td>2.5%</td><td></td></t<>					kg						Free	Free		Free	Free	Free	Free	18%	10%	_		2.5%	
4411.94Of a density not exceeding 0.5 g/cm³kgFreeFreeFreeFreeFreeFreeFreeFree18%10%2.5%44.12 h <		4411.93			kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
Imminated wood.		4411.94			kg						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	F
4412.10.10 Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for m^3 m ³ Pree Free Free Free Free Free Free Free	44.12																						
4412.10.10 Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for m^3 m ³ Pree Free Free Free Free Free Free Free		4412 10	<u> </u>	Of homboo :																	<u> </u>		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $																							+
		4412.10.10		mm in dimension consisting 6 pieces per set for	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
		4412.10.90		Other	m ³					<u> </u>	F wee	F wee	<u> </u>	5%	4.5%		15%	18%	Ex		<u> </u>	2.5%	—

		Description	11	ICL/				P	refere	ntial D	uty				Gen	VAT	DAL	6	Surcharge	6661	
IS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	1
		- 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	2															10% or			
			m³						Free	Free		5%	4.5%		20%	18%	10%	Rs.20/=		2.5%	
	4412.31.90	Other	m ³					-	Free	Free	-	5%	4.5%		20%	18%	10%	per kg		2.5%	-
	4412.33	Other, with at least one outer ply of non-							Thee	TICC		570	1.570		2070	1070	1070			2.370	-
	112.55	coniferous wood of the species alder (<i>Alnus</i>																			
		spp.), ash (Fraxinus spp.), beech (Fagus spp.),																			
		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</i>																			
		<i>spp</i> .), horse chesnut (<i>Aesculus spp</i> .), lime																			
		(<i>Tilia spp</i> .), maple (<i>Acer spp</i> .), oak (<i>Quercus</i>																			
		<i>spp</i> .), plane tree (<i>Platanus spp</i> .), poplar and																			
		aspen (Populus spp.), robinia (Robinia spp.),																			
		tulipwood (Liriodendron spp.) or walnut																			
	4412.33.10	Of a thickness exceeding 3 mm																10% or			
	412.55.10	Of a thickness exceeding 5 mm	m ³						Free	Free		5%	4.5%		20%	18%	10%	Rs.20/=		2.5%	
									mee	Thee		570	1.570		2070	10 /0	1070	per kg		2.570	
	4412.33.90	Other	m ³						Free	Free		5%	4.5%		20%	18%	10%	pering		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	2															10% or			
			m ³						Free	Free		5%	4.5%		20%	18%	10%	Rs.20/=		2.5%	
	4412 24 00	Other	3						F	F		50/	4 50/		200/	1.00/	100/	per kg		2 50/	-
	4412.34.90 4412.39	Other Other , with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	10%			2.5%	-
	4412.39	:																			
	4412.39.10	Plywood panels either side not exceeding 600	_																		
		mm in dimension consisting 6 pieces per set for	m ³						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
		the assembly of tea chests																			-
	4440.00.04	Other :																100/			-
	4412.39.91	Of a thickness exceeding 3mm	з						F	F		50/	4 50/		200/	1.00/	100/	10% or		2 50/	
			m ³						Free	Free		5%	4.5%		20%	18%	10%	Rs.20/=		2.5%	
	4412.39.99	Other	m ³						Eroo	Free		5%	4.5%		20%	18%	10%	per kg		2.5%	-
	7712.39.99	- Laminated veneered lumber (LVL) :	m						TIEE	TIEE		J70	ч.J70		2070	1070	1070			2.370	-
	4412.41	With at least one outer ply of tropical wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex			2.5%	
	4412.42	Other, with at least one outer ply of non-	1	1				+			<u> </u>			1							-
	1112.12	coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex			2.5%	
	4412.49	Other, with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex			2.5%	
								1				570			23/0		-^			21370	_
	4412 51	- Blockboard, laminboard and battenboard : With at least one outer ply of tropical wood	- 3	<u> </u>		<u> </u>			F wee	F wee	<u> </u>	E0/	4 50/	1	200/	18%	F ++			2 50/	-
	4412.51		m ³					+	Free	Free		5%	4.5%		20%	18%	Ex			2.5%	_
	4412.52	Other, with at least one outer ply of non-	m ³	1	1	1	1	1	Eroo	Free	1	5%	4.5%		20%	18%	Ex	1		2.5%	

					ICL/				Ρ	refere	ntial D	uty				Gen				Surcharge		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C L
	4412.59		Other, with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex			2.5%	
		-	Other :																			
	4412.91		With at least one outer ply of tropical wood	m ³						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	kq						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 kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	10%		2.5%	+
				Ng		10.070				Tree	1100		370	570		2070	10 / 0	EA	1070		213 /0	
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			kg	1		1	1	1		Free	1	5%				18%		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																			P
		-	Windows, French-windows and their frames :																			

с ц			Description	11	ICL/				Р	refere	ntial D	uty				Gen	VAT	DAL	6	Surcharge	6660	
S Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	
	4418.11		Of tropical wood																20% or			_
	4410.11			kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				Ng		10.070				mee	TTCC		370	570		2070	1070	LA	per kg		2.570	
	4418.19		Other																20% or			-
	1110.15			kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				Ng		10.070							570	570		2070	1070	EA	per kg		213 /0	
		_	Doors and their frames and thresholds :																perkg			-
	4418.21		Of tropical wood																20% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
						20.070							0.0	0.0		2070			per kg		2.070	
	4418.29		Other																20% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				5															per kg			
	4418.30	-	Posts and beams other than products of																20% or			
			subheadings 4418.81 to 4418.89	kg						Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				5															per kg			
	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							_	-		50/	50/	-	-	100/	100/			2 50/	•
			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%	1
	4418.75		Other, multilayer :																			1
	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 :																			Ì
	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)																20% or			
				kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
																			per kg			
	4418.82		Cross-laminated timber (CLT or X-lam)																20% or			Ì
				kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				_															per kg			
	4418.83		I beams																20% or			
				kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
				_															per kg			
	4418.89		Other																20% or			
				kg		0.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
																			per kg			
		-	Other :																			
	4418.91		Of bamboo																10% or			
				kg						Free	Free		5%	5%		Free	18%	10%	Rs.35/=		2.5%	
																			per kg			
	4418.92		Cellular wood panels																20% or			
				kg						Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
																			per kg			-
	4418.99		Other																20% or			
				kg						Free	Free		5%	5%		20%	18%	10%	Rs.70/=		2.5%	
	1	1			1	1		1	1		1		1		1	1	1	1	per kg	1		

					ICL/				P	refere	ntial D	uty				Gen				Surcharge		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C L
44.19			Tableware and kitchenware, of wood.																			
																						_
		-	Of bamboo :																			-
	4419.11		Bread boards, chopping boards and similar																15% or			+
	4419.11		boards	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.70/=		2.5%	
			boards	Ng		1010 /0				mee			570	570		2070	10/0	1070	per kg		213 /0	
	4419.12		Chopsticks																15% or			1
	_			kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.70/=		2.5%	
				_															per kg			
	4419.19		Other																25% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.70/=		2.5%	
																			per kg			
	4419.20	-	Of tropical wood																25% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.70/=		2.5%	
																			per kg			
	4419.90	-	Other							_	_								25% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.70/=		2.5%	
	-																		per kg	-		_
44.20		_	Wood marquetry and inlaid wood; caskets																			_
44.20																						
			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 :											-	ł – –							
	4420.11	- 	Of tropical wood																20% or			+
	1120.11			kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.35/=		2.5%	
				Ng		10.070				mee	mee		570	570		2070	1070	LA	per kg		2.570	
	4420.19		Other																20% or			1
	1120.15			kg		18.0%				Free	Free		5%	5%		20%	18%	Ex	Rs.35/=		2.5%	
						101070							0.10	0.00		2070	2070		per kg		2.070	
	4420.90	-	Other																20% or			
				kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.35/=		2.5%	
				5															per kg			
44.54																						
44.21			Other articles of wood.																			
	4421.10	+	Clothes hangers	ka		18.0%				Free	Eroo		5%	50/-		20%	18%	10%	10%		2.5%	
	4421.10	-		kg kg		18.0%				Free	Free Free		5% 5%	5% 4.5%	<u> </u>	20%	18%	10% Ex	10%		2.5%	+
	7421.20	E	Coffins Other :	кy						inee			5%	т. <u>Э</u> %0	-	20%	10%0	EX.	10%0		2.3%	+
	4421.91		Of bamboo :		+													<u> </u>				+
	4421.91.10		Match splints	kg		1		-	<u> </u>	Free	Free	<u> </u>	5%	4.5%	16.7%	20%	18%	Ex	1		2.5%	+
	4421.91.20		Spools, cops, bobbins, sewing thread reels and		1		1	1														1
			the like, of turned wood	kg	1				1	Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	4421.91.30		Tooth picks, skewers and barbecue sticks	kg	1	1			1	Free	Free		5%	5%	1	20%	18%	10%	1		2.5%	1
	4421.91.90		Other	kg	1	1			1	Free			Free	Free	Free	Free	18%	10%	1		2.5%	1
	4421.99		Other :		1	1		1	1			1										1
	4421.99.10		Match splints	kg	1		l	1	1	Free	Free	1	5%	4.5%	16.7%	20%	18%	Ex			2.5%	1
	4421.99.20		Spools, cops, bobbins, sewing thread reels and													Free	18%	Ex				
			the like, of turned wood	kg						riee	Free		Free	Free	Free	Fiee	10%0	ĊX			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/				Ρ	refere	ntial D	uty				Gen	VAT	PAL	Cess	Surcharge on Customs	SSCL	s c
пэпау	n5 Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	Duty	SSCL	L
	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	100%	2.5%	
													_								