## Section IX

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

#### Chapter 44

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

#### Notes.

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

### Subheading Note.

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 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.

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

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

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

- (a) West Coast softwood units: multiply by 0.861
- (b) Other areas softwood units: multiply by 0.726
- (c) Hardwood units: multiply by 1.04

OR

- (d) Bone dry weight units: multiply by 1.09
- (e) Wet weight units: multiply by 0.45

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

Tariff Item S	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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.			
<b>4401.10.00</b> 0	0 -Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	-Wood in chips or particles:			
<b>4401.21.00</b> 0	0Coniferous	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4401.22.00</b> 0	0Non-coniferous	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4401.30.00	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
2	0 Sawdust, not agglomerated	KGM KGM KGM KGM		
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10	-Of bamboo			
4402.10.10	Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	0 <i>-Briquettes</i>	TNE TNE		
4402.10.90 0	0Other	TNE	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4402.90	-Other			
4402.90.10	<ul> <li> Charcoal of coconut shell for use in the manufacture of activated carbon; Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder</li> <li> Charcoal of coconut shell for use in the manufacture of activated</li> </ul>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	carbon	TNE		
	1 Briquettes	TNE TNE		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4402.90.90	Other	1	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Briquettes of wood charcoal			OKI. FICE
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10.00	-Treated with paint, stains, creosote or other preservatives		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Poles for telephone, telegraph or electrical power transmission lines:			
	11 Of a length not exceeding 11 metres	MTR		
	12 Of a length exceeding 11 metres	MTR		
	20Piles and fence posts (unpointed or unsplit)	-		
	90Other	MTQ		
4403.20.00	-Other, coniferous		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Poles for telephone, telegraph or electrical power transmission lines:			
	11Of a length not exceeding 11 metres			
	12 Of a length exceeding 11 metres			
	20Piles and fence posts (unpointed or unsplit)	NMB		
	Logs for pulping (pulpwood):			
	31Balsam, fir or spruce			
	39 Other	MTQ		
	Other, spruce:			
	41White or black	MTQ		
	49 Other	MTQ		
	Other, pine:			
	51 Ponderosa	MTQ		
	52Yellow	MTQ		
	53White	MTQ		
	59Other	MTQ		
	Other, hemlock and true fir:			
	61Western hemlock	MTQ		
	62Other hemlock	MTQ		
	63True fir (including balsam)	MTQ		
	Other, cedar:			
	71 Western red	MTQ		
	72Yellow (cypress)	MTQ		
	79Other	MTQ		
	80Douglas fir	MTQ		
	90Other	MTQ		
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:			
4403.41.00	00Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4403.49.00	00Other	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-Other:			
4403.91.00		Of oak (Quercus spp.)		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Red oak	MTQ		
	90	Other	MTQ		
4403.92.00	00	Of beech ( <i>Fagus spp.</i> )	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4403.99.00		Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Logs for pulping (pulpwood):			
		Poplar, aspen or cottonwood	MTQ		
		Other	MTQ		
		Poles, piles or posts	MTQ		
		Other poplar, aspen or cottonwood	MTQ		
		Yellow	MTQ		
		Other	MTQ		
		Other, maple Other:	MTQ		
	91	Cherry	MTQ		
	92	Ash	MTQ		
	93	Walnut	MTQ		
	94	Elm	MTQ		
	95	Paulownia	MTQ		
		Tulipwood (yellow poplar)	MTQ		
	99	Other	MTQ		
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 walkingsticks, umbrellas, tool handles or the like; chipwood and the like.			
4404.10.00	00	-Coniferous	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4404.20.00	00	-Non-coniferous	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4405.00.00		Wood wool; wood flour		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Wood wool	KGM		
	20	Wood flour	KGM		
44.06		Railway or tramway sleepers (cross-ties) of wood.			

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4406.10.00		-Not impregnated		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
					CRT: Free
		Standard track	NMB		
	90	Other	NMB		
4406.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Standard track	NMB		
	20	Switch ties	NMB		
	90	Other	NMB		
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00		-Coniferous		Free	CCCT, LDCT, GPT, UST,
					MT, MUST, CIAT, CT, CRT: Free
		End-jointed, treated or combination species:			
	11	End-jointed	MTQ		
	12	Other, treated with paint, stain, creosote or other preservatives	MTQ		
		Other, spruce, pine, fir (S.P.F)	MTQ		
		Other, western hemlock and amabilis fir (hem-fir)	MTQ		
		Other, larch (including tamarack), spruce, sequioa/redwood, hemlock or true fir, dressed:	WI Q		
	21	Larch (including tamarack)	MTQ		
		Spruce, sitka	MTQ		
		Spruce, except sitka	MTQ		
		Sequoia/redwood	MTQ		
		Hemlock	MTQ		
		True fir (including balsam)	MTQ		
		Other, larch (including tamarack), spruce, sequoia/redwood, hemlock or true fir, rough:			
	31	Larch (including tamarack)	MTQ		
		Spruce, sitka	MTQ		
	33	Spruce, except sitka	MTQ		
	34	Sequoia/redwood	MTQ		
	35	Hemlock	MTQ		
	36	True fir (including balsam)	MTQ		
		Other, pine, dressed:			
	41	Ponderosa	MTQ		
	42	Red	MTQ		
		White	MTQ		
		Lodgepole	MTQ		
		Yellow	MTQ		
		Long leaf, pitch, short leaf, slash and Virginia	MTQ		
		Other	MTQ		
		Other, pine, rough:	WITQ		
		•	MTO		
		Ponderosa	MTQ		
		Red	MTQ		
		White	MTQ		
		Lodgepole	MTQ		
		Yellow	MTQ		
	56	Long leaf, pitch, short leaf, slash and Virginia	MTQ		
		Other	MTQ		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	<u> </u>	Other, cedar, dressed:			
		Western red	MTQ		
	62	Yellow	MTQ		
	69	Other	MTQ		
		Other, cedar, rough:			
	71	Western red	MTQ		
	72	Yellow	MTQ		
	79	Other	MTQ		
		Other, Douglas fir:			
	81	Rough, having a minimum dimension less than 5.1 cm	MTQ		
	82	Rough, having a minimum dimension of 5.1 cm or more but less than			
		12.7 cm	MTQ		
	83	Rough, having a minimum dimension of 12.7 cm or more	MTQ		
		Other	MTQ		
		Other:			
	91	Dressed	MTQ		
	92	Rough	MTQ		
		-Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.21.0	00	Mahogany ( <i>Swietenia spp.</i> )	MTQ	Free	CCCT, LDCT, GPT, UST,
					MT, MUST, CIAT, CT, CRT: Free
4407.22.0	0	Virola, Imbuia and Balsa		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Virola	MTQ		
	20	Imbuia	MTQ		
		Balsa	MTQ		
4407.25.0	<b>0</b> 00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ	Free	CCCT, LDCT, GPT, UST,
					MT, MUST, CIAT, CT, CRT: Free
4407.26.00	<b>0</b> 00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4407.27.0	<b>0</b> 00	Sapelli	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4407.28.0	<b>0</b> 00	lroko	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4407.29.0		Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Teak	MTQ		
	90	Other	MTQ		
		-Other:			

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4407.91.00	)	Of oak (Quercus spp.)	•	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Red oak:			
	11	Rough	MTQ		
		Other	MTQ		
		Other:			
		Rough	MTQ		
	99	Other	MTQ		
4407.92.00	)	Of beech (Fagus spp.)		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Rough	MTQ		
	90	Other	MTQ		
4407.93.00	)	Of maple (Acer spp.)		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	Hard maple	MTQ		OTT. I ICC
		Other maple	MTQ		
4407.94.00	00	Of cherry ( <i>Prunus spp.</i> )	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4407.95.00	00	Of ash ( <i>Fraxinus spp.</i> )	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4407.99.00	)	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Poplar, aspen, cottonwood, walnut or basswood:			
		Poplar, aspen or cottonwood	MTQ		
	13	Walnut	MTQ		
	14	Basswood	MTQ		
		Birch or elm:			
		Birch	MTQ		
		Elm	MTQ		
		Hickory, pecan, western red alder or yellow poplar:			
		Hickory or pecan	MTQ		
		Western red alder			
		Yellow poplar (tulipwood)			
44.08		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.	MTQ		
4408.10		-Coniferous			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4408.10.10	) -	Sheets for veneering obtained by slicing laminated wood		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		Douglas fir	MTK		
		Cedar	MTK MTK		
	30 -	Outer	IVITIX		
4408.10.90	) -	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Douglas fir	MTK		
		Cedar	MTK		
	90 -	Other	MTK		
	-	Of tropical wood specified in Subheading Note 1 to this Chapter:			
4408.31	-	-Dark Red Meranti, Light Red Meranti and Meranti Bakau			
4408.31.10	00 -	Sheets for veneering obtained by slicing laminated wood	MTK	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4408.31.90	0 00 -	Other	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4408.39	-	-Other			
4408.39.10	) -	Sheets for veneering obtained by slicing laminated wood		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		Mahogany, African	MTK		S. 1. 670
		Mahogany, American	MTK		
	90 -	Other	MTK		
4408.39.90	) -	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 -	Mahogany, African	MTK		G11
		Mahogany, American	MTK		
	90 -	Other	MTK		
4408.90	-	Other			
4408.90.10	) -	Sheets for veneering obtained by slicing laminated wood		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		Cherry, oak, walnut, birch, maple or elm, not reinforced or backed:			
		Cherry Red oak	MTK MTK		
	14 -				
	13 -	Other oak	MTK		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	15 Birch	MTK		
	16 Maple	MTK		
	17 <i>Elm</i>	MTK		
	Other, not reinforced or backed:			
	21 Ash	MTK		
	29 Other	MTK		
	30Reinforced or backed	MTK		
4408.90.90			Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Cherry, oak, walnut, birch, maple or elm, not reinforced of			
	11Cherry			
	12 Red oak			
	13 Other oak			
	14Walnut			
	15 Birch			
	16 <i>Maple</i>	MTK		
	17 <i>Elm</i>	MTK		
	Other, not reinforced or backed:			
	21 Ash	MTK		
	29 Other	MTK		
	30Reinforced or backed	MTK		
4409.10.00	ends or faces, whether or not planed, sanded or end-jointe	d.	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
				CRT: Free
	10 Dowelling			
	20 Flooring	MTK		
	Mouldings:			
	31 Construction type			
	39 Other	MTR		
	40 Siding			
	90 <i>Other</i>	MTQ		
	-Non-coniferous:			
4409.21.00	Of bamboo		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Flooring	MTK		OIXI. I ICC
	90 <i>Other</i>			
4409.29	Other			
4409.29.10	00Flooring of oak (Quercus spp.)	MTK	3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4409.29.90	Other	<u> </u>	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Dowelling	MTR		OKT. TTCC
	Mouldings:			
	21 Construction type	MTR		
	29 Other	MTR		
	30Siding	MTK		
	41	MTK		
	49 Other	MTK		
	90 <i>Other</i>	MTQ		
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	<ul> <li>00Unworked or not further worked than sanded;</li> <li>Whether or not painted, edge or face worked, but not otherwise worked or surface covered</li> </ul>	MTQ	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4410.11.90	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Surface-covered with decorative laminates of plastics:			
	11With polymers of vinyl	MTQ		
	19 Other	MTQ		
	90 Other	MTQ		
4410.12.00	00Oriented strand board (OSB)	MTQ	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4410.19	Other			
4410.19.10	00Unworked or not further worked than sanded; Waferboard; Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ	2.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4410.19.90	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Surface-covered with decorative laminates of plastics:			
	11With polymers of vinyl	MTQ		
	19 Other	MTQ		
	90 Other	MTQ		
4410.90.00	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	Whether or not painted, edge or face-worked, but not otherwise worked			
		or surface covered	MTQ		
	90	Other	MTQ		
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		-Medium density fibreboard (MDF):			
4411.12.00	)	Of a thickness not exceeding 5 mm		Free	CCCT, LDCT, GPT, UST MT, MUST, CIAT, CT, CRT: Free
		Not mechanically worked or surface covered:			
	11	Doorskins	KGM		
	19	Other	KGM		
		Other:			
	91	Doorskins	KGM		
	99	Other	KGM		
4411.13.00	)	Of a thickness exceeding 5 mm but not exceeding 9 mm		Free	CCCT, LDCT, GPT, UST MT, MUST, CIAT, CT, CRT: Free
		Not mechanically worked or surface covered:			OK1. FIEC
	11	Doorskins	KGM		
		Other	KGM		
	10	Other:	ICOM		
	91	Doorskins	KGM		
		Laminate flooring	MTK		
		Other	KGM		
4411.14.00	)	Of a thickness exceeding 9 mm		Free	CCCT, LDCT, GPT, UST MT, MUST, CIAT, CT, CRT: Free
		Not mechanically worked or surface covered:			OIXI. I ICC
	11	Doorskins	KGM		
		Other	KGM		
	10	Other:	TOW		
	91	Doorskins	KGM		
		Laminate flooring	MTK		
		Other			
		-Other:			
4411.92		Of a density exceeding 0.8 g/cm³			
4411.92.10	)	Not mechanically worked or surface covered; Resin impregnated, containing 17% or more by weight of phenol- formaldehyde resin, for use in the manufacture of overlaid plywood or overlaid particle board		Free	CCCT, LDCT, GPT, UST MT, MUST, CIAT, CT, CRT: Free
		Not mechanically worked or surface covered:	1/084		
		Doorskins	KGM		
	19	Other Resin impregnated, containing 17% or more by weight of phenol- formaldehyde resin, for use in the manufacture of overlaid plywood or	KGM		
		overlaid particle board:			
	21	Doorskins	KGM		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	29	Other	KGM		•
4411.92.90		Other		6%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Doorskins	KGM		
		Laminate flooring	MTK		
	90	Other	KGM		
4411.93.00	)	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Not mechanically worked or surface covered:			
	11	Doorskins	KGM		
		Other	KGM		
		Other:			
		Doorskins	KGM		
	99	Other	KGM		
4411.94.00	00	Of a density not exceeding 0.5 g/cm³	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
44.12		Plywood, veneered panels and similar laminated wood.			
4412.10		-Of bamboo			
4412.10.10		With at least one outer ply of non-coniferous wood		5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	Whether or not painted, edge or face worked, but not otherwise worked			
		or surface covered	MTQ		
	90	Other	MTQ		
4412.10.90	)	Other		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT,
					CRT: Free GPT: 3%
		With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:			31 1. 3/0
	11	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
		Other	MTQ		
		Containing at least one layer of particle board:			
	21	Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ		
	20	Other	MTQ		
		Other:	IVI I CX		
		Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ		
	99	Other	MTQ		
		-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			

Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4412.31	•	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter			
4412.31.10	00 00	<ul> <li>Unfinished, interior grade lauan mahogany plywood panels, of a thickness not exceeding 6.35 mm and of a width of 1.1 m or more, whether or not edge trimmed, but not otherwise further manufactured than sanded, for use in the manufacture of printed or overlaid wood-grained or patterned interior wall panelling</li> </ul>	MTQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4412.31.90	)	Other		5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		<ul> <li>Whether or not painted, edge or face worked, but not otherwise worked or surface covered:</li> </ul>			
	13 19 80	Doorskins of mahogany Other, of mahogany Other Other doorskins of mahogany			
4412.32		Other, with a least one outer ply of non-coniferous wood			
4412.32.10	)	5-ply and 7-ply hardwood plywood for use as backing in the manufacture of hardwood plywood panels for flooring		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Birch	MTQ		OK1100
		Other	MTQ MTQ		
4412.32.90		OtherWhether or not painted, edge or face worked, but not otherwise worked		5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		or surface covered:			
		Birch	MTQ		
		Walnut	MTQ MTQ		
		Other			
		Other	MTQ		
4412.39		Other			
4412.39.10	00 0	With metal on one or both faces	MTQ	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4412.39.90	)	Other		9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		Not surface covered, or covered with a clear or transparent material			- × · •

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	11	With a face ply of long leaf pine, short leaf pine, southern yellow pine			
		(loblolly pine), slash pine, pitch pine or Virginia pine	MTQ		
	12	With a face ply of Parana pine	MTQ		
	13	With a face ply of European red pine	MTQ		
	14	With a face ply of other pine	MTQ		
		With a face ply of Douglas fir of a total thickness not exceeding			
		9.5 mm	MTQ		
	16	With a face ply of Douglas fir of a total thickness exceeding 9.5 mm	🛥		
	. •	but not 15.875 mm	MTQ		
	17	With a face ply of Douglas fir of a total thickness exceeding			
		15.875 mm	MTQ		
	10	With a face ply of other coniferous wood	MTQ		
		Other:	IVIIQ		
		Oiner. With a face ply of long leaf pine, short leaf pine, southern yellow pine			
	91		MTO		
	02	(loblolly pine), slash pine, pitch pine or Virginia pine	MTQ		
		With a face ply of other pine	MTQ		
	93	With a face ply of Douglas fir of a total thickness not exceeding			
		9.5 mm	MTQ		
	94	With a face ply of Douglas fir of a total thickness exceeding 9.5 mm			
		but not 15.875 mm	MTQ		
	95	With a face ply of Douglas fir of a total thickness exceeding			
		15.875 mm	MTQ		
	99	With a face ply of other coniferous wood	MTQ		
		-Other:			
4412.94		Blockboard, laminboard and battenboard			
4412.94.10	0	With outer ply of coniferous wood, containing at least one layer of particle		Free	CCCT, LDCT, GPT, UST,
		board;			MT, MUST, CIAT, CT,
		Plywood core boards or wood block core boards, mahogany-veneered, for			CRT: Free
		use in the manufacture of door jambs			
		With outer ply of coniferous wood, containing at least one layer of			
		particle board:			
	11	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
	19	Other	MTQ		
	20	Plywood core boards or wood block core boards, mahogany-veneered,			
		with at least one outer ply of non-coniferous wood, with at least one ply			
		of tropical wood specified in Subheading Note 1 to this Chapter, for use			
		in the manufacture of door jams	MTQ		
4412.04.0	0	Othor		60/	CCCT LDCT LIST MT
4412.94.90	U	Other		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT,
					CRT: Free
					GPT: 3%
		With at least one outer ply of non-coniferous wood, with at least one ply			
		of tropical wood specified in Subheading Note 1 to this Chapter:			
		Whather ar not pointed adap or food worked but not otherwise			
	11	Whether or not painted, edge or face worked, but not otherwise			
	11	worked or surface covered	MTQ		
	19	worked or surface covered	MTQ MTQ		
	19	worked or surface covered			
	19	worked or surface covered			
	19	worked or surface covered			
	19	worked or surface covered			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	-	With at least one outer ply of non-coniferous wood, other:			
	31 -	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
		Other	MTQ		
	-	With at least one ply of tropical wood specified in Subheading Note 1 to			
	<b>11</b> -	this Chapter: Whether or not painted, edge or face worked, but not otherwise			
	41-	worked or surface covered	MTQ		
	49 -	Other	MTQ		
		Other:			
	91 -	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
	99 -	Other	MTQ		
4412.99	-	-Other			
1412.99.10	-	Containing at least one layer of particle board;		Free	CCCT, LDCT, GPT, UST
		Plywood core boards or wood block core boards, mahogany-veneered, for			MT, MUST, CIAT, CT,
		use in the manufacture of door jambs			CRT: Free
		Containing at least one layer of particle board:			
	11 -	Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ		
	10 -	Other	MTQ		
		Plywood core boards or wood block core boards, mahogany-veneered,	WITQ		
	20	with at least one outer ply of non-coniferous wood, with at least one ply			
		of tropical wood specified in Subheading Note 1 to this Chapter, for use			
		in the manufacture of door jams	MTQ		
1412.99.90	_	Other		6%	CCCT, LDCT, UST, MT,
					MUST, CIAT, CT, CRT: Free GPT: 3%
	-	With at least one outer ply of non-coniferous wood, with at least one ply			
	44	of tropical wood specified in Subheading Note 1 to this Chapter:			
	11 -	Whether or not painted, edge or face worked, but not otherwise worked or surface covered	MTQ		
	10 -	Other	MTQ		
		With at least one outer ply of non-coniferous wood, with at least one	WITQ		
		layer of particle board:			
	21 -	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
	29 -	Other	MTQ		
	-	With at least one outer ply of non-coniferous wood, other:			
	31 -	Whether or not painted, edge or face worked, but not otherwise			
		worked or surface covered	MTQ		
		Other	MTQ		
	-	With at least one ply of tropical wood specified in Subheading Note 1 to			
		this Chapter:			
	41 -	Whether or not painted, edge or face worked, but not otherwise	MTO		
	40	worked or surface covered	MTQ		
		Other	MTQ		
	91-	worked or surface covered	MTQ		
	ga -	Other	MTQ		
	00 -	VIIIVI	IVI I SX		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4413.00.00	00	Densified wood, in blocks, plates, strips or profile shapes.	KGM	3.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4414.00.00	0	Wooden frames for paintings, photographs, mirrors or similar objects.		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	For photographs	NMB		
	20	For mirrors	NMB		
	90	Other	NMB		
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			
4415.10.10	00 0	Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4415.10.80	)	Other cases, boxes and crates		9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		Crates	NMB NMB		
4415.10.90	)	Other		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10	Cable-drums	NMB		
	20	Bins and hoppers	NMB		
	90	Other	NMB		
4415.20		-Pallets, box pallets and other load boards; pallet collars			
4415.20.10		Reusable containers, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4415.20.90	00 0	Other	NMB	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4416.00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00.10	00 00	<ul> <li> Oak barrels to be employed in the fermentation or aging of beverage alcohol;</li> <li>Staves, hoops and heads, for barrels or kegs</li> </ul>	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

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Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4418.50.00	-Shingles and shakes		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	Shingles:			CRT. FIEE
	11Western red cedar			
	19Other			
	20Shakes			
4418.60.00	00 -Posts and beams	-	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	-Assembled flooring panels:			
4418.71.00	For mosaic floors		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10 Parquet panels 90 Other			SIXI. FICE
4418.72.00	Other, multilayer		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Parquet panels	. MTK		
	90 Other			
4418.79.00	Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Parquet panels	. MTK		
	90 <i>Other</i>			
4418.90.00	-Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10Cellular wood panels			
	20 Arches, laminated			
	40 Other fabricated structural members			
	90 Other			
4419.00.00	Tableware and kitchenware, of wood.		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10Rolling pins			
	20Cheeseboards			
	30Spice racks			
	90 Other			
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, o wood; wooden articles of furniture not falling in Chapter 94.	f		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4420.10.00	00 -Statuettes and other ornaments, of wood	-	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4420.90.00	-Other		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
	10 Coat or hat racks	-		
	20Caskets and cases for jewellery or cutlery and similar articles	NMB		
	30 Bookends	-		
	90 Other	-		
44.21	Other articles of wood.			
4421.10.00	00 -Clothes hangers	-	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4421.90	-Other			
4421.90.10	<ul> <li> Cross arms, drilled;</li> <li>Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof;</li> <li>Felloes of hickory or oak;</li> <li>Hay stack forms;</li> <li>Mouldings (other than the goods of heading 44.09), continuously shaped,</li> </ul>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels; Saddle trees and stirrups; Spokes and last blocks not further manufactured than turned; Trellises and fencing panels			
	10Cross arms, drilled	-		
	20 Die models, to be employed as blueprint substitutes in the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment and parts thereof	-		
	30 Mouldings (other than the goods of heading 44.09), continuously shaped, and not further processed than treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or			
	enamels			
	41 Fencing panels			
4421.90.30	00Venetian blinds	-	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 6%
				NZT: 6% GPT: 3%

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4421.90.40		Other blinds; Labels; Signs, letters and numerals; Window shade or blind rollers		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free AUT: 6% NZT: 6% GPT: 3%
		Signs	-		
		Letters and numerals	-		
		Window shade or blind rollers	-		
		Blinds	-		
	50	Labels	-		
4421.90.50		Coffins and caskets; Joiners' benches and trestles		9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
	10	Coffins, caskets and casket shells	NMB		
	20	Joiners' benches and trestles	-		
4421.90.90		Other		6%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		Bobbins and spools	NMB		
		Ladders	-		
		Toothpicks	-		
	40	Skewers, tongue depressors, ice cream sticks, drink mixers and similar			
	50	small wares	-		
		Pickets, palings, posts or rails, sawn, other than those of	-		
	00	headings 44.03 or 44.04			
	70	Clothes pegs	GRO		
		Lavatory (toilet) seats and covers:	ONO		
		Of solid wood	NMB		
		Other, for example, of composition wood	NMB		
		Other:	2		
	91	Cores, for winding paper	-		
		Core plugs, paper roll	-		
	93	Pencil slats	GRO		
	94	Dowel pins	-		
	99	Other	-		