

## 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 1211);
  - (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 1401);
  - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
  - (d) activated charcoal (heading 3802);
  - (e) articles of heading 4202;
  - (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 6808;
  - (k) imitation jewellery of heading 7117;
  - (l) goods of Section XVI or 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 9305);
  - (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 9603; 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 4414 to 4421 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 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, 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 4417 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.

**Additional notes**

1. For the purposes of subheading 4401 30 20, the expression 'pellets' means cylindrical products which have been agglomerated either directly by compression or by the addition of a small quantity of binder, having a diameter not exceeding 25 mm and a length not exceeding 45 mm.
2. For the purposes of heading 4405, 'wood flour' means wood powder of which not more than 8 % by weight is retained by a sieve with an aperture of 0,63 mm.
3. For the purposes of subheadings 4414 00 10, 4418 10 10, 4418 20 10, 4419 00 10, 4420 10 11 and 4420 90 91, 'tropical wood' means the following tropical woods: acajou d'Afrique, alan, azobé, balsa, dark red meranti, dibétou, ilomba, imbuia, iroko, jelutong, jongkong, kapur, kempas, keruing, light red meranti, limba, mahogany (*Swietenia* spp.), makoré, mansonia, meranti bakau, merbau, obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, ramin, sapelli, sipo, teak, tiama, virola, white lauan, white meranti, white seraya and yellow meranti.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4401</b>	<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:</b>		
<b>4401 10 00</b>	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms .....	Free	—
	– Wood in chips or particles:		
<b>4401 21 00</b>	– – Coniferous .....	Free	—
<b>4401 22 00</b>	– – Non-coniferous .....	Free	—
<b>4401 30</b>	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
<b>4401 30 20</b>	– – Pellets .....	Free	—
	– – Other:		
<b>4401 30 40</b>	– – – Sawdust .....	Free	—
<b>4401 30 80</b>	– – – Other .....	Free	—
<b>4402</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</b>		
<b>4402 10 00</b>	– Of bamboo .....	Free	—
<b>4402 90 00</b>	– Other .....	Free	—
<b>4403</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>		
<b>4403 10 00</b>	– Treated with paint, stains, creosote or other preservatives .....	Free	m <sup>3</sup>

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4403 20	– <b>Other, coniferous:</b>		
	– – Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir ( <i>Abies alba</i> Mill.):		
4403 20 11	– – – Sawlogs .....	Free	m <sup>3</sup>
4403 20 19	– – – Other .....	Free	m <sup>3</sup>
	– – Pine of the species ' <i>Pinus sylvestris</i> L.':		
4403 20 31	– – – Sawlogs .....	Free	m <sup>3</sup>
4403 20 39	– – – Other .....	Free	m <sup>3</sup>
	– – Other:		
4403 20 91	– – – Sawlogs .....	Free	m <sup>3</sup>
4403 20 99	– – – Other .....	Free	m <sup>3</sup>
	– <b>Other, of tropical wood specified in subheading note 1 to this chapter:</b>		
4403 41 00	– – Dark red meranti, light red meranti and meranti bakau .....	Free	m <sup>3</sup>
4403 49	– – <b>Other:</b>		
4403 49 10	– – – Acajou d'Afrique, iroko and sapelli .....	Free	m <sup>3</sup>
4403 49 35	– – – Okoumé and sipo .....	Free	m <sup>3</sup>
4403 49 95	– – – Other .....	Free	m <sup>3</sup>
	– <b>Other:</b>		
4403 91	– – <b>Of oak (<i>Quercus</i> spp.):</b>		
4403 91 10	– – – Sawlogs .....	Free	m <sup>3</sup>
4403 91 90	– – – Other .....	Free	m <sup>3</sup>
4403 92	– – <b>Of beech (<i>Fagus</i> spp.):</b>		
4403 92 10	– – – Sawlogs .....	Free	m <sup>3</sup>
4403 92 90	– – – Other .....	Free	m <sup>3</sup>
4403 99	– – <b>Other:</b>		
4403 99 10	– – – Of poplar .....	Free	m <sup>3</sup>
4403 99 30	– – – Of eucalyptus .....	Free	m <sup>3</sup>
	– – – Of birch:		
4403 99 51	– – – – Sawlogs .....	Free	m <sup>3</sup>
4403 99 59	– – – – Other .....	Free	m <sup>3</sup>
4403 99 95	– – – Other .....	Free	m <sup>3</sup>
4404	<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like:</b>		
4404 10 00	– <b>Coniferous</b> .....	Free	—
4404 20 00	– <b>Non-coniferous</b> .....	Free	—
4405 00 00	<b>Wood wool; wood flour</b> .....	Free	—
4406	<b>Railway or tramway sleepers (cross-ties) of wood:</b>		
4406 10 00	– <b>Not impregnated</b> .....	Free	m <sup>3</sup>
4406 90 00	– <b>Other</b> .....	Free	m <sup>3</sup>

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4407</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:</b>		
<b>4407 10</b>	– <b>Coniferous:</b>		
<b>4407 10 15</b>	– – Sanded; end-jointed, whether or not planed or sanded . . . . .	Free	m <sup>3</sup>
	– – Other:		
	– – – Planed:		
<b>4407 10 31</b>	– – – – Spruce of the species 'Picea abies Karst.' or silver fir ( <i>Abies alba</i> Mill.) . . . . .	Free	m <sup>3</sup>
<b>4407 10 33</b>	– – – – Pine of the species 'Pinus sylvestris L.' . . . . .	Free	m <sup>3</sup>
<b>4407 10 38</b>	– – – – Other . . . . .	Free	m <sup>3</sup>
	– – – Other:		
<b>4407 10 91</b>	– – – – Spruce of the species 'Picea abies Karst.' or silver fir ( <i>Abies alba</i> Mill.) . . . . .	Free	m <sup>3</sup>
<b>4407 10 93</b>	– – – – Pine of the species 'Pinus sylvestris L.' . . . . .	Free	m <sup>3</sup>
<b>4407 10 98</b>	– – – – Other . . . . .	Free	m <sup>3</sup>
	– <b>Of tropical wood specified in subheading note 1 to this chapter:</b>		
<b>4407 21</b>	– – <b>Mahogany (<i>Swietenia</i> spp.):</b>		
<b>4407 21 10</b>	– – – Sanded; end-jointed, whether or not planed or sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
	– – – Other:		
<b>4407 21 91</b>	– – – – Planed . . . . .	4 <sup>(2)</sup>	m <sup>3</sup>
<b>4407 21 99</b>	– – – – Other . . . . .	Free	m <sup>3</sup>
<b>4407 22</b>	– – <b>Virola, imbuia and balsa:</b>		
<b>4407 22 10</b>	– – – Sanded; end-jointed, whether or not planed or sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
	– – – Other:		
<b>4407 22 91</b>	– – – – Planed . . . . .	4 <sup>(2)</sup>	m <sup>3</sup>
<b>4407 22 99</b>	– – – – Other . . . . .	Free	m <sup>3</sup>
<b>4407 25</b>	– – <b>Dark red meranti, light red meranti and meranti bakau:</b>		
<b>4407 25 10</b>	– – – End-jointed, whether or not planed or sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
	– – – Other:		
<b>4407 25 30</b>	– – – – Planed . . . . .	4 <sup>(2)</sup>	m <sup>3</sup>
<b>4407 25 50</b>	– – – – Sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
<b>4407 25 90</b>	– – – – Other . . . . .	Free	m <sup>3</sup>
<b>4407 26</b>	– – <b>White lauan, white meranti, white seraya, yellow meranti and alan:</b>		
<b>4407 26 10</b>	– – – End-jointed, whether or not planed or sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
	– – – Other:		
<b>4407 26 30</b>	– – – – Planed . . . . .	4 <sup>(2)</sup>	m <sup>3</sup>
<b>4407 26 50</b>	– – – – Sanded . . . . .	4,9 <sup>(1)</sup>	m <sup>3</sup>
<b>4407 26 90</b>	– – – – Other . . . . .	Free	m <sup>3</sup>

<sup>(1)</sup> Autonomous rate of duty: 2,5.<sup>(2)</sup> Autonomous rate of duty: 2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4407 27	-- Sapelli:		
4407 27 10	--- Sanded; end-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	--- Other:		
4407 27 91	---- Planed .....	4 <sup>(2)</sup>	m <sup>3</sup>
4407 27 99	---- Other .....	Free	m <sup>3</sup>
4407 28	-- Iroko:		
4407 28 10	--- Sanded; end-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	--- Other:		
4407 28 91	---- Planed .....	4 <sup>(2)</sup>	m <sup>3</sup>
4407 28 99	---- Other .....	Free	m <sup>3</sup>
4407 29	-- Other:		
4407 29 15	--- End-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	--- Other:		
	---- Acajou d'Afrique, azobé, dibétou, ilomba, jelutong, jongkong, kapur, kempas, keruing, limba, makoré, mansonia, merbau, obeche, okoumé, palissandre de Rio, palissandre de Para, palissandre de Rose, ramin, sipo, teak and tiama:		
	---- Planed:		
4407 29 20	----- Palissandre de Para, palissandre de Rio and palissandre de Rose .....	4,9 <sup>(2)</sup>	m <sup>3</sup>
4407 29 25	----- Other .....	4 <sup>(2)</sup>	m <sup>3</sup>
4407 29 45	----- Sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	----- Other:		
4407 29 61	----- Azobé .....	Free	m <sup>3</sup>
4407 29 68	----- Other .....	Free	m <sup>3</sup>
	----- Other:		
4407 29 83	----- Planed .....	4 <sup>(2)</sup>	m <sup>3</sup>
4407 29 85	----- Sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
4407 29 95	----- Other .....	Free	m <sup>3</sup>
	-- Other:		
4407 91	-- Of oak ( <i>Quercus</i> spp.):		
4407 91 15	--- Sanded; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
	---- Planed:		
4407 91 31	----- Blocks, strips and friezes for parquet or wood block flooring, not assembled ...	Free	m <sup>2</sup>
4407 91 39	----- Other .....	Free	m <sup>3</sup>
4407 91 90	----- Other .....	Free	m <sup>3</sup>
4407 92 00	-- Of beech ( <i>Fagus</i> spp.) .....	Free	m <sup>3</sup>
4407 93	-- Of maple ( <i>Acer</i> spp.):		
4407 93 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>

<sup>(1)</sup> Autonomous rate of duty: 2,5.<sup>(2)</sup> Autonomous rate of duty: 2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
4407 93 91	---- Sanded .....	2,5	m <sup>3</sup>
4407 93 99	---- Other .....	Free	m <sup>3</sup>
4407 94	-- <b>Of cherry (<i>Prunus</i> spp.):</b>		
4407 94 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
4407 94 91	---- Sanded .....	2,5	m <sup>3</sup>
4407 94 99	---- Other .....	Free	m <sup>3</sup>
4407 95	-- <b>Of ash (<i>Fraxinus</i> spp.):</b>		
4407 95 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
4407 95 91	---- Sanded .....	2,5	m <sup>3</sup>
4407 95 99	---- Other .....	Free	m <sup>3</sup>
4407 99	-- <b>Other:</b>		
4407 99 20	--- End-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
4407 99 25	---- Planed .....	Free	m <sup>3</sup>
4407 99 40	---- Sanded .....	2,5	m <sup>3</sup>
	---- Other:		
4407 99 91	----- Of poplar .....	Free	m <sup>3</sup>
4407 99 96	----- Of tropical wood .....	Free	m <sup>3</sup>
4407 99 98	----- Other .....	Free	m <sup>3</sup>
4408	<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	- <b>Coniferous:</b>		
4408 10 15	-- Planed; sanded; end-jointed, whether or not planed or sanded .....	3	m <sup>3</sup>
	-- Other:		
4408 10 91	--- Small boards for the manufacture of pencils <sup>(1)</sup> .....	Free	m <sup>3</sup>
	--- Other:		
4408 10 93	---- Of a thickness not exceeding 1 mm .....	4	m <sup>3</sup>
4408 10 99	---- Of a thickness exceeding 1 mm .....	4	m <sup>3</sup>
	- <b>Of tropical wood specified in subheading note 1 to this chapter:</b>		
4408 31	-- <b>Dark red meranti, light red meranti and meranti bakau:</b>		
4408 31 11	--- End-jointed, whether or not planed or sanded .....	4,9	m <sup>3</sup>

<sup>(1)</sup> Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	— — — Other:		
4408 31 21	— — — — Planed . . . . .	4	m <sup>3</sup>
4408 31 25	— — — — Sanded . . . . .	4,9	m <sup>3</sup>
4408 31 30	— — — — Other . . . . .	6	m <sup>3</sup>
4408 39	— — <b>Other:</b>		
	— — — Acajou d'Afrique, limba, mahogany ( <i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan:		
4408 39 15	— — — — Sanded; end-jointed, whether or not planed or sanded . . . . .	4,9	m <sup>3</sup>
	— — — — Other:		
4408 39 21	— — — — — Planed . . . . .	4	m <sup>3</sup>
	— — — — — Other:		
4408 39 31	— — — — — Of a thickness not exceeding 1 mm . . . . .	6	m <sup>3</sup>
4408 39 35	— — — — — Of a thickness exceeding 1 mm . . . . .	6	m <sup>3</sup>
	— — — Other:		
4408 39 55	— — — — Planed; sanded; end-jointed, whether or not planed or sanded . . . . .	3	m <sup>3</sup>
	— — — — Other:		
4408 39 70	— — — — — Small boards for the manufacture of pencils <sup>(1)</sup> . . . . .	Free	m <sup>3</sup>
	— — — — — Other:		
4408 39 85	— — — — — Of a thickness not exceeding 1 mm . . . . .	4	m <sup>3</sup>
4408 39 95	— — — — — Of a thickness exceeding 1 mm . . . . .	4	m <sup>3</sup>
4408 90	— <b>Other:</b>		
4408 90 15	— — Planed; sanded; end-jointed, whether or not planed or sanded . . . . .	3	m <sup>3</sup>
	— — Other:		
4408 90 35	— — — Small boards for the manufacture of pencils <sup>(1)</sup> . . . . .	Free	m <sup>3</sup>
	— — — Other:		
4408 90 85	— — — — Of a thickness not exceeding 1 mm . . . . .	4	m <sup>3</sup>
4408 90 95	— — — — Of a thickness exceeding 1 mm . . . . .	4	m <sup>3</sup>
4409	<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	— <b>Coniferous:</b>		
4409 10 11	— — Mouldings for frames for paintings, photographs, mirrors or similar objects . . . . .	Free	m
4409 10 18	— — Other . . . . .	Free	—
	— <b>Non-coniferous:</b>		
4409 21 00	— — <b>Of bamboo</b> . . . . .	Free	—

<sup>(1)</sup> Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4409 29	-- <b>Other:</b>		
4409 29 10	--- Mouldings for frames for paintings, photographs, mirrors or similar objects . . . . .	Free	m
	--- Other:		
4409 29 91	---- Blocks, strips and friezes for parquet or wood block flooring, not assembled . . . . .	Free	m <sup>2</sup>
4409 29 99	---- Other . . . . .	Free	—
4410	<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:</b>		
	– <b>Of wood:</b>		
4410 11	-- <b>Particle board:</b>		
4410 11 10	--- Unworked or not further worked than sanded . . . . .	7	m <sup>3</sup>
4410 11 30	--- Surface-covered with melamine-impregnated paper . . . . .	7	m <sup>3</sup>
4410 11 50	--- Surface-covered with decorative laminates of plastics . . . . .	7	m <sup>3</sup>
4410 11 90	--- Other . . . . .	7	m <sup>3</sup>
4410 12	-- <b>Oriented strand board (OSB):</b>		
4410 12 10	--- Unworked or not further worked than sanded . . . . .	7	m <sup>3</sup>
4410 12 90	--- Other . . . . .	7	m <sup>3</sup>
4410 19 00	-- <b>Other</b> . . . . .	7	m <sup>3</sup>
4410 90 00	-- <b>Other</b> . . . . .	7	m <sup>3</sup>
4411	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:</b>		
	– <b>Medium density fibreboard (MDF):</b>		
4411 12	-- <b>Of a thickness not exceeding 5 mm:</b>		
4411 12 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 12 90	--- Other . . . . .	7	m <sup>2</sup>
4411 13	-- <b>Of a thickness exceeding 5 mm but not exceeding 9 mm:</b>		
4411 13 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 13 90	--- Other . . . . .	7	m <sup>2</sup>
4411 14	-- <b>Of a thickness exceeding 9 mm:</b>		
4411 14 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 14 90	--- Other . . . . .	7	m <sup>2</sup>
	– <b>Other:</b>		
4411 92	-- <b>Of a density exceeding 0,8 g/cm<sup>3</sup>:</b>		
4411 92 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 92 90	--- Other . . . . .	7	m <sup>2</sup>
4411 93	-- <b>Of a density exceeding 0,5 g/cm<sup>3</sup> but not exceeding 0,8 g/cm<sup>3</sup>:</b>		
4411 93 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 93 90	--- Other . . . . .	7	m <sup>2</sup>
4411 94	-- <b>Of a density not exceeding 0,5 g/cm<sup>3</sup>:</b>		
4411 94 10	--- Not mechanically worked or surface covered . . . . .	7	m <sup>2</sup>
4411 94 90	--- Other . . . . .	7	m <sup>2</sup>



CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4412</b>	<b>Plywood, veneered panels and similar laminated wood:</b>		
<b>4412 10 00</b>	– <b>Of bamboo</b> .....	10	m <sup>3</sup>
	– <b>Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</b>		
<b>4412 31</b>	– – <b>With at least one outer ply of tropical wood specified in subheading note 1 to this chapter:</b>		
<b>4412 31 10</b>	– – – Of acajou d’Afrique, dark red meranti, light red meranti, limba, mahogany ( <i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola or white lauan .....	10	m <sup>3</sup>
<b>4412 31 90</b>	– – – Other .....	7	m <sup>3</sup>
<b>4412 32</b>	– – <b>Other, with at least one outer ply of non-coniferous wood:</b>		
★ <b>4412 32 10</b>	– – – Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar .....	7	m <sup>3</sup>
★ <b>4412 32 90</b>	– – – Other .....	7	m <sup>3</sup>
<b>4412 39 00</b>	– – <b>Other</b> .....	7 <sup>(1)</sup>	m <sup>3</sup>
	– <b>Other:</b>		
<b>4412 94</b>	– – <b>Blockboard, laminboard and battenboard:</b>		
<b>4412 94 10</b>	– – – With at least one outer ply of non-coniferous wood .....	10	m <sup>3</sup>
<b>4412 94 90</b>	– – – Other .....	6	m <sup>3</sup>
<b>4412 99</b>	– – <b>Other:</b>		
<b>4412 99 30</b>	– – – Containing at least one layer of particle board .....	6	m <sup>3</sup>
	– – – Other:		
	– – – – With at least one outer ply of non-coniferous wood:		
★ <b>4412 99 40</b>	– – – – Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar .....	10 <sup>(1)</sup>	m <sup>3</sup>
★ <b>4412 99 50</b>	– – – – Other .....	10 <sup>(1)</sup>	m <sup>3</sup>
★ <b>4412 99 85</b>	– – – – Other .....	10 <sup>(1)</sup>	m <sup>3</sup>
<b>4413 00 00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes</b> .....	Free	m <sup>3</sup>
<b>4414 00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects:</b>		
<b>4414 00 10</b>	– Of tropical wood specified in additional note 3 to this chapter .....	5,1 <sup>(2)</sup>	—
<b>4414 00 90</b>	– Of other wood .....	Free	—
<b>4415</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:</b>		
<b>4415 10</b>	– <b>Cases, boxes, crates, drums and similar packings; cable-drums:</b>		
<b>4415 10 10</b>	– – Cases, boxes, crates, drums and similar packings .....	4	—
<b>4415 10 90</b>	– – Cable-drums .....	3	—
<b>4415 20</b>	– <b>Pallets, box pallets and other load boards; pallet collars:</b>		
<b>4415 20 20</b>	– – Flat pallets; pallet collars .....	3	p/st
<b>4415 20 90</b>	– – Other .....	4	—

<sup>(1)</sup> WTO tariff quota: see Annex 7.<sup>(2)</sup> Autonomous rate of duty: 2,5.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4416 00 00	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves .....	Free	—
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .....	Free	—
4418	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:</b>		
4418 10	– Windows, French windows and their frames:		
4418 10 10	– – Of tropical wood specified in additional note 3 to this chapter .....	3	p/st <sup>(1)</sup>
4418 10 50	– – Coniferous .....	3	p/st <sup>(1)</sup>
4418 10 90	– – Of other wood .....	3	p/st <sup>(1)</sup>
4418 20	– Doors and their frames and thresholds:		
4418 20 10	– – Of tropical wood specified in additional note 3 to this chapter .....	6 <sup>(2)</sup>	p/st <sup>(3)</sup>
4418 20 50	– – Coniferous .....	Free	p/st <sup>(3)</sup>
4418 20 80	– – Of other wood .....	Free	p/st <sup>(3)</sup>
4418 40 00	– Shuttering for concrete constructional work .....	Free	—
4418 50 00	– Shingles and shakes .....	Free	—
4418 60 00	– Posts and beams .....	Free	—
	– Assembled flooring panels:		
4418 71 00	– – For mosaic floors .....	3	m <sup>2</sup>
4418 72 00	– – Other, multilayer .....	Free	m <sup>2</sup>
4418 79 00	– – Other .....	Free	m <sup>2</sup>
4418 90	– Other:		
4418 90 10	– – Glue-laminated timber .....	Free	—
4418 90 80	– – Other .....	Free	—
4419 00	<b>Tableware and kitchenware, of wood:</b>		
4419 00 10	– Of tropical wood specified in additional note 3 to this chapter .....	3 <sup>(4)</sup>	—
4419 00 90	– Of other wood .....	Free	—
4420	<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:</b>		
4420 10	– Statuettes and other ornaments, of wood:		
4420 10 11	– – Of tropical wood specified in additional note 3 to this chapter .....	6 <sup>(2)</sup>	—
4420 10 19	– – Of other wood .....	Free	—
4420 90	– Other:		
4420 90 10	– – Wood marquetry and inlaid wood .....	4	m <sup>3</sup>
	– – Other:		
4420 90 91	– – – Of tropical wood specified in additional note 3 to this chapter .....	6 <sup>(2)</sup>	—
4420 90 99	– – – Other .....	Free	—

<sup>(1)</sup> A window or French window with or without its frame is considered as one piece.

<sup>(2)</sup> Autonomous rate of duty: 3.

<sup>(3)</sup> A door with or without its frame or threshold is considered as one piece.

<sup>(4)</sup> Autonomous rate of duty: Free.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4421</b>	<b>Other articles of wood:</b>		
<b>4421 10 00</b>	– <b>Clothes hangers</b> .....	Free	p/st
<b>4421 90</b>	– <b>Other:</b>		
<b>4421 90 91</b>	– – Of fibreboard .....	4	—
<b>4421 90 98</b>	– – Other .....	Free	—