

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**

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- 4401 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
- 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated
- 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
- 4404 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
- 4405 Wood wool; wood flour
- 4406 Railway or tramway sleepers (cross-ties) of wood
- 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
- 4408 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
- 4409 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
- 4410 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
- 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
- 4412 Plywood, veneered panels and similar laminated wood
- 4413 Densified wood, in blocks, plates, strips or profile shapes
- 4414 Wooden frames for paintings, photographs, mirrors or similar objects
- 4415 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
- 4416 Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves
- 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

**CUSTOMS TARIFF  
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**Section 9  
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- 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
- 4419 Tableware and kitchenware, of wood
- 4420 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
- 4421 Other articles of wood
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**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 (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 (1401);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (1404);
  - (d) Activated charcoal (3802);
  - (e) Articles of 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 6808.00.00;
  - (k) Imitation jewellery of 7117;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (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 9603; or
  - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, "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.- 4414.00.00 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.

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- 4.- Products of 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of 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.- 4417.00.00 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 4401.31.00, "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 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29, 4408.31 to 4408.39 and 4412.31.00, "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, 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 Note.**

- ★ 1.- For the purposes of 4412.10.21, 4412.10.30, 4412.94.2 and 4412.99.2, "tropical wood" means one of the types of wood listed in Subheading Note 2 to this Chapter.

★ Operative 1/1/12

