

## 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, 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 9603; or
- (r) articles of Chapter 97 (for example, works of art).
- 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.
  - 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.
  - 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.
  - 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.
  - 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

- 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.
- For the purposes of subheading 4401 32, the expression 'wood briquettes' means by-products such as cutter shavings, sawdust 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 a 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 25 mm.
- 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.
- For the purposes of subheading 4407 14, 'Hem-fir' refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

#### Additional notes

- 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.
- For the purposes of subheadings 4414 10 10, 4418 21 10, 4419 20 10, 4420 11 10 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>		
	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
4401 11 00	-- Coniferous .....	Free	—
4401 12 00	-- Non-coniferous .....	Free	—
	– Wood in chips or particles:		
4401 21 00	-- Coniferous .....	Free	—
4401 22	-- Non-coniferous:		
4401 22 10	---- Of eucalyptus ( <i>Eucalyptus</i> spp.) .....	Free	—
4401 22 90	---- Other .....	Free	—
	– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:		
4401 31 00	-- Wood pellets .....	Free	—
4401 32 00	-- Wood briquettes .....	Free	—
4401 39 00	-- Other .....	Free	—
	– Sawdust and wood waste and scrap, not agglomerated:		
4401 41 00	-- Sawdust .....	Free	—
4401 49 00	-- Other .....	Free	—
<b>4402</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</b>		
4402 10 00	– Of bamboo .....	Free	—
4402 20 00	– Of shell or nut .....	Free	—
4402 90 00	– Other .....	Free	—
<b>4403</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>		
	– Treated with paint, stains, creosote or other preservatives:		
4403 11 00	-- Coniferous .....	Free	m <sup>3</sup>
4403 12 00	-- Non-coniferous .....	Free	m <sup>3</sup>
	– Other, coniferous:		
4403 21	-- Of pine ( <i>Pinus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more:		
4403 21 10	---- Sawlogs .....	Free	m <sup>3</sup>
4403 21 90	---- Other .....	Free	m <sup>3</sup>
4403 22 00	-- Of pine ( <i>Pinus</i> spp.), other .....	Free	m <sup>3</sup>
4403 23	-- Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more:		
4403 23 10	---- Sawlogs .....	Free	m <sup>3</sup>
4403 23 90	---- Other .....	Free	m <sup>3</sup>
4403 24 00	-- Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), other .....	Free	m <sup>3</sup>
4403 25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more:		
4403 25 10	---- Sawlogs .....	Free	m <sup>3</sup>

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4403 25 90	--- Other .....	Free	m <sup>3</sup>
4403 26 00	-- <b>Other</b> .....	Free	m <sup>3</sup>
	- <b>Other, of tropical wood:</b>		
4403 41 00	-- <b>Dark red meranti, light red meranti and meranti bakau</b> .....	Free	m <sup>3</sup>
4403 42 00	-- <b>Teak</b> .....	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 85	--- Other .....	Free	m <sup>3</sup>
	- <b>Other:</b>		
4403 91 00	-- <b>Of oak (<i>Quercus</i> spp.)</b> .....	Free	m <sup>3</sup>
4403 93 00	-- <b>Of beech (<i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more</b> .....	Free	m <sup>3</sup>
4403 94 00	-- <b>Of beech (<i>Fagus</i> spp.), other</b> .....	Free	m <sup>3</sup>
4403 95	-- <b>Of birch (<i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more:</b>		
4403 95 10	--- Sawlogs .....	Free	m <sup>3</sup>
4403 95 90	--- Other .....	Free	m <sup>3</sup>
4403 96 00	-- <b>Of birch (<i>Betula</i> spp.), other</b> .....	Free	m <sup>3</sup>
4403 97 00	-- <b>Of poplar and aspen (<i>Populus</i> spp.)</b> .....	Free	m <sup>3</sup>
4403 98 00	-- <b>Of eucalyptus (<i>Eucalyptus</i> spp.)</b> .....	Free	m <sup>3</sup>
4403 99 00	-- <b>Other</b> .....	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>		
	- <b>Not impregnated:</b>		
4406 11 00	-- <b>Coniferous</b> .....	Free	m <sup>3</sup>
4406 12 00	-- <b>Non-coniferous</b> .....	Free	m <sup>3</sup>
	- <b>Other:</b>		
4406 91 00	-- <b>Coniferous</b> .....	Free	m <sup>3</sup>
4406 92 00	-- <b>Non-coniferous</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>Coniferous:</b>		
<b>4407 11</b>	– – <b>Of pine (<i>Pinus</i> spp.):</b>		
<b>4407 11 10</b>	– – – End-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
<b>4407 11 20</b>	– – – Planed .....	Free	m <sup>3</sup>
<b>4407 11 90</b>	– – – Other .....	Free	m <sup>3</sup>
<b>4407 12</b>	– – <b>Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.):</b>		
<b>4407 12 10</b>	– – – End-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
<b>4407 12 20</b>	– – – Planed .....	Free	m <sup>3</sup>
<b>4407 12 90</b>	– – – Other .....	Free	m <sup>3</sup>
<b>4407 13 00</b>	– – <b>Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.)) .....</b>	Free	m <sup>3</sup>
<b>4407 14 00</b>	– – <b>Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.)) .....</b>	Free	m <sup>3</sup>
<b>4407 19</b>	– – <b>Other:</b>		
<b>4407 19 10</b>	– – – End-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
<b>4407 19 20</b>	– – – Planed .....	Free	m <sup>3</sup>
<b>4407 19 90</b>	– – – Other .....	Free	m <sup>3</sup>
	– <b>Of tropical wood:</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 23</b>	– – <b>Teak:</b>		
<b>4407 23 10</b>	– – – Sanded; end-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
<b>4407 23 20</b>	– – – Planed .....	4 <sup>(2)</sup>	m <sup>3</sup>
<b>4407 23 90</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>

<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 25 50	---- Sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
4407 25 90	---- Other .....	Free	m <sup>3</sup>
4407 26	-- <b>White lauan, white meranti, white seraya, yellow meranti and alan:</b>		
4407 26 10	--- End-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	--- Other:		
4407 26 30	---- Planed .....	4 <sup>(2)</sup>	m <sup>3</sup>
4407 26 50	---- Sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
4407 26 90	---- Other .....	Free	m <sup>3</sup>
4407 27	-- <b>Sapelli:</b>		
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	-- <b>Iroko:</b>		
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	-- <b>Other:</b>		
	--- Abura, acajou d'Afrique, afrormosia, ako, andiroba, aningré, avodiré, azobé, balau, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, ipé, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, limba, louro, maçaranduba, makoré, mandioqueira, mansonia, mengkulang, merawan, merbau, merpau, 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, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, tiama, tola:		
4407 29 15	---- End-jointed, whether or not planed or sanded .....	4,9 <sup>(1)</sup>	m <sup>3</sup>
	---- Other:		
4407 29 20	----- Palissandre de Para, palissandre de Rio and palissandre de Rose, planed .....	4,9 <sup>(2)</sup>	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 tropical wood:		
4407 29 96	---- 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 29 97	----- Sanded .....	2,5	m <sup>3</sup>
4407 29 98	----- Other .....	Free	m <sup>3</sup>
	- <b>Other:</b>		
4407 91	-- <b>Of oak (<i>Quercus</i> spp.):</b>		
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	-- <b>Of beech (<i>Fagus</i> spp.)</b> .....	Free	m <sup>3</sup>
4407 93	-- <b>Of maple (<i>Acer</i> spp.):</b>		
4407 93 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- 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 96	-- <b>Of birch (<i>Betula</i> spp.):</b>		
4407 96 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
4407 96 91	----- Sanded .....	2,5	m <sup>3</sup>
4407 96 99	----- Other .....	Free	m <sup>3</sup>
4407 97	-- <b>Of poplar and aspen (<i>Populus</i> spp.):</b>		
4407 97 10	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
4407 97 91	---- Sanded .....	2,5	m <sup>3</sup>
4407 97 99	---- Other .....	Free	m <sup>3</sup>
4407 99	-- <b>Other:</b>		
4407 99 27	--- Planed; end-jointed, whether or not planed or sanded .....	Free	m <sup>3</sup>
	--- Other:		
4407 99 40	---- Sanded .....	2,5	m <sup>3</sup>
4407 99 90	---- 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>
4408 10 98	--- Other .....	4	m <sup>3</sup>
	- <b>Of tropical wood:</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>
	--- 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>
4408 39 30	----- Other .....	6	m <sup>3</sup>
	--- Other:		
4408 39 55	---- Planed; sanded; end-jointed, whether or not planed or sanded .....	3	m <sup>3</sup>

(<sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).



CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	----- 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	—
4409 22 00	-- <b>Of tropical wood</b> .....	Free	—
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 (raw board) .....	7	m <sup>3</sup>

<sup>(1)</sup> Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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 (raw board) .....	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 (raw board) .....	7	m <sup>3</sup>
	--- Other:		
4411 12 92	---- Of a density exceeding 0,8 g/cm <sup>3</sup> (HDF) .....	7	m <sup>3</sup>
4411 12 94	---- Of a density not exceeding 0,8 g/cm <sup>3</sup> .....	7	m <sup>3</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 (raw board) .....	7	m <sup>3</sup>
	--- Other:		
4411 13 92	---- Of a density exceeding 0,8 g/cm <sup>3</sup> (HDF) .....	7	m <sup>3</sup>
4411 13 94	---- Of a density not exceeding 0,8 g/cm <sup>3</sup> .....	7	m <sup>3</sup>
4411 14	-- <b>Of a thickness exceeding 9 mm:</b>		
4411 14 10	--- Not mechanically worked or surface covered (raw board) .....	7	m <sup>3</sup>
	--- Other:		
4411 14 92	---- Of a density exceeding 0,8 g/cm <sup>3</sup> (HDF) .....	7	m <sup>3</sup>
4411 14 95	---- Of a density exceeding 0,5 g/cm <sup>3</sup> but not exceeding 0,8 g/cm <sup>3</sup> .....	7	m <sup>3</sup>
4411 14 97	---- Of a density not exceeding 0,5 g/cm <sup>3</sup> .....	7	m <sup>3</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 (raw board) .....	7	m <sup>3</sup>
4411 92 90	--- Other .....	7	m <sup>3</sup>
4411 93 00	-- <b>Of a density exceeding 0,5 g/cm<sup>3</sup> but not exceeding 0,8 g/cm<sup>3</sup>:</b>	7	m <sup>3</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 (raw board) .....	7	m <sup>3</sup>
4411 94 90	--- Other .....	7	m <sup>3</sup>
4412	<b>Plywood, veneered panels and similar laminated wood:</b>		
4412 10 00	- <b>Of bamboo</b> .....	10	m <sup>3</sup>

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– <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:</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 33</b>	-- <b>Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.) chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.) oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.) robinia (<i>Robinia</i> spp.) tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.):</b>		
<b>4412 33 10</b>	--- With at least one outer ply of birch ( <i>Betula</i> spp.) .....	7	m <sup>3</sup>
<b>4412 33 20</b>	--- With no outer ply of birch, but with at least one outer ply of poplar or aspen ( <i>Populus</i> spp.) .....	7	m <sup>3</sup>
<b>4412 33 30</b>	--- With no outer ply of birch, poplar or aspen ( <i>Populus</i> spp.), but with at least one outer ply of eucalyptus ( <i>Eucalyptus</i> spp.) .....	7	m <sup>3</sup>
<b>4412 33 90</b>	--- Other .....	7	m <sup>3</sup>
<b>4412 34 00</b>	-- <b>Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412 33</b> .....	7	m <sup>3</sup>
<b>4412 39 00</b>	-- <b>Other, with both outer plies of coniferous wood</b> .....	7 <sup>(1)</sup>	m <sup>3</sup>
	– <b>Laminated veneered lumber (LVL):</b>		
<b>4412 41</b>	-- <b>With at least one outer ply of tropical wood:</b>		
<b>4412 41 91</b>	--- With at least one outer ply of non-coniferous wood .....	10	m <sup>3</sup>
<b>4412 41 99</b>	--- Other .....	10 <sup>(1)</sup>	m <sup>3</sup>
<b>4412 42 00</b>	-- <b>Other, with at least one outer ply of non-coniferous wood</b> .....	10	m <sup>3</sup>
<b>4412 49 00</b>	-- <b>Other, with both outer plies of coniferous wood</b> .....	10 <sup>(1)</sup>	m <sup>3</sup>
	– <b>Blockboard, laminboard and battenboard:</b>		
<b>4412 51</b>	-- <b>With at least one outer ply of tropical wood:</b>		
<b>4412 51 10</b>	--- With at least one outer ply of non-coniferous wood .....	10	m <sup>3</sup>
<b>4412 51 90</b>	--- Other .....	6	m <sup>3</sup>
<b>4412 52 00</b>	-- <b>Other, with at least one outer ply of non-coniferous wood</b> .....	10	m <sup>3</sup>
<b>4412 59 00</b>	-- <b>Other, with both outer plies of coniferous wood</b> .....	6	m <sup>3</sup>
	– <b>Other:</b>		
<b>4412 91</b>	-- <b>With at least one outer ply of tropical wood:</b>		
<b>4412 91 10</b>	--- Containing at least one layer of particle board .....	6	m <sup>3</sup>
	--- Other:		
<b>4412 91 91</b>	---- With at least one outer ply of non-coniferous wood .....	10	m <sup>3</sup>
<b>4412 91 99</b>	---- Other .....	10 <sup>(1)</sup>	m <sup>3</sup>

(1) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4412 92	-- <b>Other, with at least one outer ply of non-coniferous wood:</b>		
4412 92 10	--- Containing at least one layer of particle board .....	6	m <sup>3</sup>
4412 92 90	--- Other .....	10 <sup>(1)</sup>	m <sup>3</sup>
4412 99	-- <b>Other, with both outer plies of coniferous wood:</b>		
4412 99 10	--- Containing at least one layer of particle board .....	6	m <sup>3</sup>
4412 99 90	--- Other .....	10 <sup>(1)</sup>	m <sup>3</sup>
4413 00 00	<b>Densified wood, in blocks, plates, strips or profile shapes .....</b>	Free	m <sup>3</sup>
4414	<b>Wooden frames for paintings, photographs, mirrors or similar objects:</b>		
4414 10	- <b>Of tropical wood:</b>		
4414 10 10	-- Of tropical wood specified in additional note 2 to this chapter .....	5,1 <sup>(2)</sup>	—
4414 10 90	-- Other .....	Free	—
4414 90 00	- <b>Other .....</b>	Free	—
4415	<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>		
4415 10	- <b>Cases, boxes, crates, drums and similar packings; cable-drums:</b>		
4415 10 10	-- Cases, boxes, crates, drums and similar packings .....	4	—
4415 10 90	-- Cable-drums .....	3	—
4415 20	- <b>Pallets, box pallets and other load boards; pallet collars:</b>		
4415 20 20	-- Flat pallets; pallet collars .....	3	p/st
4415 20 90	-- Other .....	4	—
4416 00 00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves .....</b>	Free	—
4417 00 00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .....</b>	Free	—
4418	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:</b>		
	- <b>Windows, French windows and their frames:</b>		
4418 11 00	-- Of tropical wood .....	3	p/st <sup>(3)</sup>
4418 19	-- <b>Other:</b>		
4418 19 50	--- Coniferous .....	3	p/st <sup>(3)</sup>
4418 19 90	--- Other .....	3	p/st <sup>(3)</sup>
	- <b>Doors and their frames and thresholds:</b>		
4418 21	-- <b>Of tropical wood:</b>		
4418 21 10	--- Of tropical wood specified in additional note 2 to this chapter .....	6 <sup>(4)</sup>	p/st <sup>(5)</sup>
4418 21 90	--- Other .....	Free	p/st <sup>(5)</sup>

<sup>(1)</sup> WTO tariff quota.<sup>(2)</sup> Autonomous rate of duty: 2,5.<sup>(3)</sup> A window or French window with or without its frame is considered as one piece.<sup>(4)</sup> Autonomous rate of duty: 3.<sup>(5)</sup> A door with or without its frame or threshold is considered as one piece.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4418 29</b>	<b>-- Other:</b>		
<b>4418 29 50</b>	--- Coniferous .....	Free	p/st <sup>(1)</sup>
<b>4418 29 80</b>	--- Other .....	Free	p/st <sup>(1)</sup>
<b>4418 30 00</b>	- Posts and beams other than products of subheadings 4418 81 to 4418 89 .....	Free	—
<b>4418 40 00</b>	- Shuttering for concrete constructional work .....	Free	—
<b>4418 50 00</b>	- Shingles and shakes .....	Free	—
	- Assembled flooring panels:		
<b>4418 73</b>	<b>-- Of bamboo or with at least the top layer (wear layer) of bamboo:</b>		
<b>4418 73 10</b>	--- For mosaic floors .....	3	m <sup>2</sup>
<b>4418 73 90</b>	--- Other .....	Free	m <sup>2</sup>
<b>4418 74 00</b>	<b>-- Other, for mosaic floors .....</b>	3	m <sup>2</sup>
<b>4418 75 00</b>	<b>-- Other, multilayer .....</b>	Free	m <sup>2</sup>
<b>4418 79 00</b>	<b>-- Other .....</b>	Free	m <sup>2</sup>
	- Engineered structural timber products:		
<b>4418 81 00</b>	-- Glue-laminated timber (glulam) .....	Free	—
<b>4418 82 00</b>	-- Cross-laminated timber (CLT or X-lam) .....	Free	—
<b>4418 83 00</b>	-- I beams .....	Free	—
<b>4418 89 00</b>	-- Other .....	Free	—
	- Other:		
<b>4418 91 00</b>	-- Of bamboo .....	Free	—
<b>4418 92 00</b>	-- Cellular wood panels .....	Free	—
<b>4418 99 00</b>	-- Other .....	Free	—
<b>4419</b>	<b>Tableware and kitchenware, of wood:</b>		
	- Of bamboo:		
<b>4419 11 00</b>	-- Bread boards, chopping boards and similar boards .....	Free	—
<b>4419 12 00</b>	-- Chopsticks .....	Free	—
<b>4419 19 00</b>	-- Other .....	Free	—
<b>4419 20</b>	- Of tropical wood:		
<b>4419 20 10</b>	-- Of tropical wood specified in additional note 2 to this chapter .....	3 <sup>(2)</sup>	—
<b>4419 20 90</b>	-- Other .....	Free	—
<b>4419 90 00</b>	- Other .....	Free	—
<b>4420</b>	<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>		
	- Statuettes and other ornaments:		
<b>4420 11</b>	-- Of tropical wood:		

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

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4420 11 10	---- Of tropical wood specified in additional note 2 to this chapter .....	6 <sup>(1)</sup>	—
4420 11 90	---- Other .....	Free	—
4420 19 00	-- <b>Other</b> .....	Free	—
4420 90	- <b>Other:</b>		
4420 90 10	-- Wood marquetry and inlaid wood .....	4	m <sup>3</sup>
	-- Other:		
4420 90 91	---- Of tropical wood specified in additional note 2 to this chapter .....	6 <sup>(1)</sup>	—
4420 90 99	---- Other .....	Free	—
4421	<b>Other articles of wood:</b>		
4421 10 00	- <b>Clothes hangers</b> .....	Free	p/st
4421 20	- <b>Coffins:</b>		
★ 4421 20 10	-- Of fibreboard .....	4	p/st
★ 4421 20 90	-- Other .....	Free	p/st
	- <b>Other:</b>		
4421 91 00	-- <b>Of bamboo</b> .....	Free	—
4421 99	-- <b>Other:</b>		
4421 99 10	---- Of fibreboard .....	4	—
4421 99 99	---- Other .....	Free	—

<sup>(1)</sup> Autonomous rate of duty: 3.

CHAPTER 45

CORK AND ARTICLES OF CORK

Note

1. This chapter does not cover:

- (a) footwear or parts of footwear of Chapter 64;
- (b) headgear or parts of headgear of Chapter 65; or
- (c) articles of Chapter 95 (for example, toys, games, sports requisites).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4501</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:</b>		
<b>4501 10 00</b>	– Natural cork, raw or simply prepared .....	Free	—
<b>4501 90 00</b>	– Other .....	Free	—
<b>4502 00 00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) .....</b>	Free	—
<b>4503</b>	<b>Articles of natural cork:</b>		
<b>4503 10</b>	– <b>Corks and stoppers:</b>		
<b>4503 10 10</b>	-- Cylindrical .....	4,7	—
<b>4503 10 90</b>	-- Other .....	4,7	—
<b>4503 90 00</b>	– Other .....	4,7	—
<b>4504</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>		
<b>4504 10</b>	– <b>Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:</b>		
	-- Corks and stoppers:		
<b>4504 10 11</b>	--- For sparkling wine, including those with discs of natural cork .....	4,7	—
<b>4504 10 19</b>	--- Other .....	4,7	—
	-- Other:		
<b>4504 10 91</b>	--- With a binding substance .....	4,7	—
<b>4504 10 99</b>	--- Other .....	4,7	—
<b>4504 90</b>	– <b>Other:</b>		
<b>4504 90 20</b>	-- Corks and stoppers .....	4,7	—
<b>4504 90 80</b>	-- Other .....	4,7	—

## CHAPTER 46

## MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

## Notes

1. In this chapter, the expression 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This chapter does not cover:
  - (a) wallcoverings of heading 4814;
  - (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
  - (c) footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).
3. For the purposes of heading 4601, the expression 'plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands' means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4601</b>	<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):</b>		
	– <b>Mats, matting and screens of vegetable materials:</b>		
<b>4601 21</b>	– – <b>Of bamboo:</b>		
<b>4601 21 10</b>	– – – Of plaits or similar products of plaiting materials .....	3,7	—
<b>4601 21 90</b>	– – – Other .....	2,2	—
<b>4601 22</b>	– – <b>Of rattan:</b>		
<b>4601 22 10</b>	– – – Of plaits or similar products of plaiting materials .....	3,7	—
<b>4601 22 90</b>	– – – Other .....	2,2	—
<b>4601 29</b>	– – <b>Other:</b>		
<b>4601 29 10</b>	– – – Of plaits or similar products of plaiting materials .....	3,7	—
<b>4601 29 90</b>	– – – Other .....	2,2	—
	– <b>Other:</b>		
<b>4601 92</b>	– – <b>Of bamboo:</b>		
<b>4601 92 05</b>	– – – Plaits and similar products of plaiting materials, whether or not assembled into strips .....	Free	—



CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
4601 92 10	---- Of plaits or similar products of plaiting materials .....	3,7	—
4601 92 90	---- Other .....	2,2	—
4601 93	-- <b>Of rattan:</b>		
4601 93 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips .....	Free	—
	--- Other:		
4601 93 10	---- Of plaits or similar products of plaiting materials .....	3,7	—
4601 93 90	---- Other .....	2,2	—
4601 94	-- <b>Of other vegetable materials:</b>		
4601 94 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips .....	Free	—
	--- Other:		
4601 94 10	---- Of plaits or similar products of plaiting materials .....	3,7	—
4601 94 90	---- Other .....	2,2	—
4601 99	-- <b>Other:</b>		
4601 99 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips .....	1,7	—
	--- Other:		
4601 99 10	---- Of plaits or similar products of plaiting materials .....	4,7	—
4601 99 90	---- Other .....	2,7	—
4602	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah:</b>		
	- <b>Of vegetable materials:</b>		
4602 11 00	-- <b>Of bamboo</b> .....	3,7	—
4602 12 00	-- <b>Of rattan</b> .....	3,7	—
4602 19	-- <b>Other:</b>		
4602 19 10	--- Straw envelopes for bottles .....	1,7	—
4602 19 90	--- Other .....	3,7	—
4602 90 00	- <b>Other</b> .....	4,7	—