Chapter 44

Wood and articles of wood; wood charcoal

Notes.

- 1.- This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (I) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture ,luminaires and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03;or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25mm.
- 3.- For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

HS Hdg	HS Code		Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	P	AL	Cess	Surcharge on Customs	SSCL	S C
no nug	ns code		Description	Oilit	SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	3301	L
44.01			Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.																				
		-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:																				
	4401.11		Coniferous	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	\vdash
	4401.12	 	Non-coniferous	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
	1101112	-	Wood in chips or particles :	- Kg						1100	1100		370	115 70	12.570	1370	1070	LX				2.570	
	4401.21		Coniferous	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
	4401.22		Non-coniferous	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
		-	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:																				
	4401.31		Wood pellets	kg					-	Free	Free		5%	4.5%		15%	18%	Ex				2.5%	<u> </u>
	4401.32		Wood briquettes	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	<u> </u>
	4401.39		Other Sawdust and wood waste and scrap, not agglomerated:	kg kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
	4401.41		Sawdust	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
	4401.49		Other	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
			04.16.							1.00			0 70		12.070	20 /0	2070					2.070	
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated.																				
	4402.10		Of hamala a	Lon						F	F		5%	4.5%	12.5%	15%	18%	F				2.50/	—
	4402.10	-	Of bamboo Of shell or nut :	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
	4402.20.10		Coconut shell charcoal	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
	4402.20.90		Other	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	-
	4402.90	-	Other	kg						Free	Free		5%	4.5%	12.5%	15%	18%	Ex				2.5%	
44.03			Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).																				
		-	Treated with paint, stains, creosote or other preservatives :																				
	4403.11		Coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.12		Non-coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
		-	Other, coniferous :																				
	4403.21		Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%				2.5%	
	4403.22		Of pine (Pinus spp.), other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	L
	4403.23		Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³						Free	Free		Free	Free	Free	Free	18%		6.0%			2.5%	
	4403.24		Of fir (Abies spp.) and spruce (Picea spp.), other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.25		Other, of which the smallest cross-sectional dimension is 15 cm or more	m ³						Free			Free	Free	Free	Free	18%	7.5%				2.5%	
	4403.26		Other	m^3						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	1

					ICL/				P	refere	ntial D	uty				Gen		P.	AL		Surcharge		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	on Customs Duty	SSCL	L
		-	Other, of tropical wood:																				
	4403.41		Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.42		Teak	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.49		Other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
		-	Other:																				
	4403.91		Of oak (Quercus spp.)	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	1
	4403.93		Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.94		Of beech (Fagus spp.), other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.95		Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.96		Of birch (Betula spp.), other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.97		Of poplar and aspen (<i>Populus spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.98		Of eucalyptus (<i>Eucalyptus spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	
	4403.99		Other	m ³						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pi	refere	ntial D	uty				Gen	VAT	P	AL	Cess	Surcharge on Customs	SSCL	S
пъпад	ns Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	SSCL	L
44.04			Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.																				
			, ,																				
	4404.10	-	Coniferous	ka						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4404.20	-	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
44.05	4405.00		Wood wool; wood flour.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
44.06			Railway or tramway sleepers (cross-ties) of wood.																				
	1100 11	-	Not impregnated :	3						_	_		_		_		100/					2 =2/	
	4406.11		Coniferous	3						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4406.12		Non-coniferous	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	4
	4400.01	-	Other:	3						F	F		F	F	F	F	100/	F				2.50/	+
	4406.91 4406.92		Coniferous Non-coniferous	m ³						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	Ex 10%	6%			2.5%	+
	7700.92		Non-connerous	m						riee	riee		riee	riee	пее	riee	1070	1070	070			2.370	+
44.07			Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.																				
		-	Coniferous :																				+
	4407.11		Of pine (<i>Pinus spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4407.12		Of fir (Abies spp.) and spruce (<i>Picea spp</i> .)	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.13		Of S-P-F (spruce (<i>Picea spp</i> .), pine (<i>Pinus spp</i> .) and fir (<i>Abies spp</i> .))	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.14		Of Hem-fir (Western hemlock (<i>Tsuga</i> heterophylla) and fir (<i>Abies spp</i> .))	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.19		Other	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			Of tropical wood :																			-	口
	4407.21		Mahogany (<i>Swietenia spp</i> .)	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.22		Virola, Imbuia and Balsa	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	\perp
	4407.23		Teak	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	\perp
	4407.25		Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4407.26		White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	$oldsymbol{ol}}}}}}}}}}}}}}}}$
	4407.27		Sapelli	m^3		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	P	AL	Cess	Surcharge on Customs	SSCL	s C
113 Hug	113 Code		Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	JJCL	L
				2		_				_	_		_	_		_	100/	_				2.50/	4
	4407.28		Iroko	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex	601			2.5%	-
	4407.29	Η-	Other :	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	+
	4407.91	-	Of oak (<i>Quercus spp</i> .)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	+
	4407.92		Of beech (Fagus spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	+
	4407.93	E	Of maple (Acer spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex	0 70			2.5%	+
	4407.94		Of cherry (Prunus spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.95		Of ash (Fraxinus spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.96		Of birch (Betula spp.)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.97		Of poplar and aspen (<i>Populus spp</i> .)	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.99		Other:	- 111		TICC				TICC	TICC		TICC	TICC	1100	1100	10 /0	LA				2.5 /0	+
	4407.99.10	 	Of rubber	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.99.20		Of coconut	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.99.30		Of ebony	m ³		Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	4407.99.90		Other	m ³		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	+
	. 107.155.50	\vdash		111		1100				1100	1100		1100	1100	1100	1100	10 /0	10 /0	0 /0			2.3 /0	+
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.																				
	4408.10	-	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1100.01	-	Of tropical wood :																				_
	4408.31		Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4408.39		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4408.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	_
44.09			Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.																				
	4409.10		Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
			Non-coniferous :															1		1			4
	4409.21		Of bamboo	kg						Free	Free		Free	Free	Free	Rs.50 per Kg	18%	10%	6%			2.5%	
	4409.22		Of tropical wood	kg		_				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4409.29	ļ	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	1
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.																				

HS Hdg	HS Code		Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	Р	AL	Cess	Surcharge on Customs	SSCL	S
113 Tlug	113 Code		Description	Oiiit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	SSCL	L
																							L
																							_
		-	Of wood:																				4
	4410.11		Particle board :																				╀
	4410.11.10		Raw particle board, not covered or coated	kg						Free	Free	ļ	Free	Free		Free	18%	10%	6%	10%		2.5%	+
	4410.11.90		Other	kg						Free	Free	ļ	4%	1.50%		Free	18%	10%	6%	8%		2.5%	+
	4410.12		Oriented strand board (OSB)	kg			-			Free	Free	1	4%	1.50%		Free	18%	Ex		10%	1	2.5%	+
	4410.19		Other	kg		_				Free	Free		4%	1.50%		Free	18%	Ex	60 /	10%		2.5%	+
	4410.90	-	Other	kg		Free		Free		Free	Free		4%	1.50%		Free	18%	10%	6%	10%		2.5%	+
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with																				
			resins or other organic substances.																				4
		 	Medium density fibreboard (MDF) :				 			-										1			+
	4411.12	 	Of a thickness not exceeding 5 mm:				1					1	 	 		 		1			+		+
	4411.12.10	- <u>-</u> -	Of a density exceeding 0.8 g/cm ³ , not				1					1	 	 		 		1			+		+
	7711.12.10		mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.12.90		Other	kg			1			Free	Free		Free	Free	Free	Free	18%	10%	6%		+	2.5%	+
	4411.13	1	Of a thickness exceeding 5 mm but not	кg						1100	1100		1100	1100	1100	1100	10 /0	10 /0	0 70		1	2.5 /0	+
	111113		exceeding 9 mm :																				
	4411.13.10		Of a density exceeding 0.8 g/cm ³ , not					_		_	_		_	_	_	_	100/	400/	601			2 50/	t
			mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.13.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	T
	4411.14		Of a thickness exceeding 9 mm:																				T
	4411.14.10		Of a density exceeding 0.8 g/cm ³ , not				_	_		_	_		_	_	_	_	100/	400/	60 /			2 =0/	T
			mechanically worked or surface covered	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.14.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	T
		-	Other:																				
	4411.92		Of a density exceeding 0.8 g/cm ³ :																				T
	4411.92.10		Not mechanically worked or surface covered				_	_		_	_		_	_	_	_	100/	400/	601			2 50/	T
			,	kg			Free	Free		Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.92.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	T
	4411.93		Of a density exceeding 0.5 g/cm ³ but not							_	-		1	-	-	-	100/	100/	60/			2.50/	T
			exceeding 0.8 g/cm ³	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	4411.94		Of a density not exceeding 0.5 g/cm ³	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	T
			or a density net exceeding one grain																				T
44.12			Plywood, veneered panels and similar laminated wood.																				
	4412.10	-	Of bamboo :				1			-										1			1
	4412.10.10	1	Plywood panels either side not exceeding 600				1			1								1			 		+
	4412.10.10		mm in dimension consisting 6 pieces per set for	m^3						Free	Eroo		Eroo	Eroo	Eroo	Eroo	18%	Ev				2.5%	
			the assembly of tea chests	III.						riee	Free		Free	Free	Free	Free	10%	Ex				2.5%	
	4412.10.90		,	3			1			F	F	1	F0/	4 50/		1 50/	100/	F			1	2.50/	╁
	4412.10.90		Other	m ³						Free	Free	1	5%	4.5%		15%	18%	Ex				2.5%	┿
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :																				
	4412.31		With at least one outer ply of tropical wood :									1									†		t
	4412.31.10		Of a thickness exceeding 3mm										1							10% or			t
				m^3						Free	Free		5%	4.5%		20%	18%	10%	6%	Rs.20/=		2.5%	
		1									ļ	ļ								per ka			1
	4412.31.90	<u> </u>	Other	m^3				<u> </u>		Free	Free		5%	4.5%		20%	18%	10%	6%			2.5%	┸

HS Hdq	HS Code		Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	P.	AL	Cess	Surcharge on Customs	SSCL	S C
пэпад	ns code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	SSCL	L
	4412.33		Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chesnut (<i>Aesculus spp.</i>), lime																				
			(<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut																			i	
	4412.33.10		Of a thickness exceeding 3 mm	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.20/= per ka		2.5%	
	4412.33.90		Other	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	DCI IKG		2.5%	
	4412.34		Other, with at least one outer ply of non- coniferous wood not specified under subheading 4412.33:																				
	4412.34.10		Of a thickness exceeding 3 mm	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.20/= per kg		2.5%	
	4412.34.90		Other	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	pci kg		2.5%	T
	4412.39		Other , with both outer plies of coniferous wood .																				
	4412.39.10		Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	m ³						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4412.39.91		Other: Of a thickness exceeding 3mm	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.20/= per kg		2.5%	
	4412.39.99		Other	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%	DCI Ku		2.5%	
		-	Laminated veneered lumber (LVL):																				
	4412.41		With at least one outer ply of tropical wood	m^3						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.42		Other, with at least one outer ply of non- coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.49		Other, with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	igsqcup
	4442.54	-	Blockboard, laminboard and battenboard :	3						-	_		F0/	4.50/		200/	18%	_				2.50/	\vdash
	4412.51 4412.52		With at least one outer ply of tropical wood Other, with at least one outer ply of non-	m ³					-	Free	Free		5%	4.5%		20%	18%	Ex	-	-		2.5%	\vdash
			coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.59		Other, with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	4412.01	+	Other:	2							_		FC:	4.507		2001	4007		-				+
	4412.91	+	With at least one outer ply of tropical wood	m ³							Free	-	5%	4.5%		20%	18%	Ex		-			\vdash
	4412.92		Other, with at least one outer ply of non- coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	Ex					
	4412.99		Other, with both outer plies of coniferous wood	m ³						Free	Free		5%	4.5%		20%	18%	10%	6%				
44.13	4413.00		Densified wood, in blocks, plates, strips or profile shapes.																				

110 114-	IIC Code		Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	P	AL	Cons	Surcharge	SSCL	s C
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	on Customs Duty	SSCL	L
	1112 00 10		05 11							_	-		F0/	4.50/		200/	400/	_				2.50/	_
	4413.00.10 4413.00.90		Of rubber wood Other	kg kg						Free Free	Free Free		5% 5%	4.5% 4.5%		20% 20%	18% 18%	Ex 10%	6%			2.5% 2.5%	+
	4413.00.90		Other	ĸy						riee	riee		370	4.370		2070	1070	1070	070		1	2.370	+
44.14			Wooden frames for paintings, photographs, mirrors or similar objects.																				
	4414.10	 	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10%	1	2.5%	+-
	4414.90	-	Other Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		10%		2.5%	1
			04.0			20.070							370	370		2070	2070			2070		2.070	1
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	u		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	-
	4415.20	-	packings; cable-drums Pallets, box pallets and other load boards; pallet	u		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	
			collars																				+
44.16	4416.00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood. including staves.	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	
44.17	4417.00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.																				
	4417.00.10		Boot and shoe lasts	kg						Free	Free		5%	4.5%		20%	18%	Ex			1	2.5%	+
	4417.00.90		Other	ka						Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	+-
	1117.00.50		outer	Kg						1100	TICC		370	370		20 70	10 /0	1070	0 70	1070		2.5 /0	1
44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.																				
		-	Windows, French-windows and their frames :																				
	4418.11		Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/=		2.5%	
	4418.19		Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		per ka 20% or Rs.70/= per ka		2.5%	
		-	Doors and their frames and thresholds :																	per inq			1
	4418.21		Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.29		Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	kg						Free	Free		5%	5%		20%	18%	Ex		20% or Rs.70/= per kg		2.5%	
	4418.40	Ŀ	Shuttering for concrete constructional work	kg						Free	Free		5%	5%	16.7%	20%	18%	Ex		10%		2.5%	

	Customs SSCL	Surcharge on Customs	Cess	AL	P	VAT	Gen				uty	ntial D	referer	Р				ICL/	Unit	Description	Description	HS Code	HS Hdg
Assembled flooring panels :	Duty		Cess	SG	Gen	VAI	Duty	SG	SD	SF	SA	PK	IN	GT	BN	AD	AP	SLSI	Onic	Description		115 code	no nag
Assembled flooring panels :																							
4418.73	2.5%		10%		Ex	18%	20%		5%	5%		Free	Free						kg			4418.50	
layer) of bamboo																		ļ		Assembled flooring panels :	- /		
4418.74 Offer, for mosaic floors :	2.5%			6%	10%	18%	Free	Free	5%	5%		Free	Free						ka			4418.73	
4418.74.10 Of rubber wood kg Free Free 5% 5% 20% 18% Ex 10%					2070	2070			370	0 70								ļ	9				
4418.74.90 Other																			<u> </u>				
Hatts: H	2.5%																	<u> </u>					
A418.75.10 Of rubber wood kg Free Free 5% 5% 20% 18% Ex 10%	2.5%		10%		Ex	18%	20%		5%	5%		Free	Free						kg				
4418.75.90 Other kq Free Free 5% 5% 20% 18% Ex 10% Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other	2.50/		100/			100/	2001		50 /	50 /			_						<u> </u>	Other, multilayer :	(
4418.79	2.5%																						
Harden H	2.5%		10%		Ex	18%	20%		5%	5%		Free	Free						kg				
4418.79.90 Other																		<u> </u>	 '				
- Engineered structural timber products : - Glue-laminated timber (glulam) - Glue-laminated timber (glulam) - Glue-laminated timber (glulam) - Glue-laminated timber (glulam) - Glue-laminated timber (CLT or X-lam) - Glue-laminated timber (Glue-laminated timber (Glue-lam	2.5%																						
4418.81 Glue-laminated timber (glulam) kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per kg	2.5%		10%	6%	10%	18%	20%		5%	5%		Free	Free						kg			4418.79.90	
kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per kg			2001																			1110.01	
A418.82 Cross-laminated timber (CLT or X-lam) kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per kg	2 =2/				_	400/	2001		- 0.	50 /		_	_						1. '	Glue-laminated timber (glulam)		4418.81	
4418.82 Cross-laminated timber (CLT or X-lam) kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per kg	2.5%				EX	18%	20%		5%	5%		Free	Free				0.0%		kg				
kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per ka			per kg															<u> </u>	<u> </u>		1		
Hard					_							_	_						1. '	Cross-laminated timber (CLT or X-lam)		4418.82	
4418.83 I beams kg 0.0% Free Free 5% 5% 20% 18% Ex 20% or Rs.70/= per kg 4418.89 Other 20% or	2.5%				Ex	18%	20%		5%	5%		Free	Free				0.0%		kg				
kg 0.0% Free Free 5% 5% 20% 18% Ex Rs.70/= per kg 4418.89 Other 20% or																		<u> </u>	<u> </u>		1		
					_							_	_						1. 1	I beams		4418.83	
4418.89 Other	2.5%				Ex	18%	20%		5%	5%		Free	Free				0.0%		kg				
																		<u> </u>	<u> </u>		1		
	2 =2/				_	400/	2001		==:	50 /		_	_						1. !	Other	(4418.89	
	2.5%		-		EX	18%	20%		5%	5%		Free	Free				0.0%		kg				
per ka			per kg																	lau l			
- Other:			100/																igwdown			1110.01	
4418.91 Of bamboo	2 50/			60/	400/	400/	_		F0/	F0/		_	_						1. '	Of bamboo		4418.91	
kg Free Free 5% 5% Free 18% 10% 6% Rs.35/=	2.5%			6%	10%	18%	Free		5%	5%		Free	Free						кд				
per kg																		\vdash	₩		 	4440.00	
4418.92 Cellular wood panels	2.50/				г	100/	200/		F0/	F0/		F	F						1	Cellular wood panels		4418.92	
kg Free Free 5% 5% 20% 18% Ex Rs.70/=	2.5%				EX	18%	20%		5%	5%		Free	Free						кд				
																		-		Oth	 	4410.00	
4418.99 Other	2 50/				100/	100/	200/		F0/	F0/		F	F						1 1	Other		4418.99	
kg Free Free 5% 5% 20% 18% 10% Rs.70/=	2.5%		-		10%	18%	20%		5%	5%		Free	Free						кд				
Der ka			per ka																	T-bl	Н.		44.40
44.19 Tableware and kitchenware, of wood.																				Tableware and Kitchenware, of Wood.			44.19
- Of bamboo :																				Of hamboo:	- 1		
4419.11 Bread boards, chopping boards and similar 15% or			15% or																			4419 11	
	2.5%			6%	10%	18%	20%		5%	5%		Free	Free				18.0%		ka			1113111	
per ka	2.570			0,0	2070	2070	2070		370	0 70							20.070		٠٠٠,	bodi do			
4419.12 Chopsticks 15% or																			† †	Chonsticks	1	4419 12	
kg 18.0% Free Free 5% 5% 20% 18% 10% 6% Rs.70/=	2.5%			6%	10%	18%	20%		5%	5%		Free	Free				18.0%		ka	oopoud.io			
per kg			ner ka																				
4419.19 Other 25% or			25% or																	Other	(4419.19	
kg 18.0% Free Free 5% 5% 20% 18% 10% Rs.70/=	2.5%				10%	18%	20%		5%	5%		Free	Free				18.0%		ka				
ng 2500 / nee 100 2500 2500 100 nee 100					,		,																
4419.20 - Of tropical wood 25% or																				Of tropical wood	- (4419.20	
kg 18.0% Free Free 5% 5% 20% 18% Ex Rs.70/=	2.5%				Ex	18%	20%		5%	5%		Free	Free				18.0%		ka				
ng 1266 // Free Free 3 // 3 // 25 // 25 // Der ka	2.5 / 5					-3.0																	
4419.90 - Other 25% or			25% or			1														Other	- 1	4419.90	
kg 18.0% Free Free 5% 5% 20% 18% 10% Rs.70/=	2.5%				10%	18%	20%		5%	5%		Free	Free				18.0%		ka				
per kg																							
			per ing													1			\vdash		t		

HS Hdg	HS Code	Description	Unit	ICL/				P	refere	ntial D	uty				Gen	VAT	P	AL	Cess	Surcharge on Customs	SSCL	S
no nug	ns code	Description	Onit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	Duty	SSCL	L
																						T
14.20		Wood marquetry and inlaid wood; casket 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.																				
				ļ																		_
		Statuettes and other ornaments :																				╀
	4420.11	Of tropical wood	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.35/= per kg		2.5%	
	4420.19	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		20% or Rs.35/= per kg		2.5%	
	4420.90	- Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		20% or Rs.35/= per kg		2.5%	
																						_
44.21		Other articles of wood.																				_
																						\bot
	4421.10	- Clothes hangers	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%		2.5%	4
	4421.20	- Coffins	kg						Free	Free		5%	4.5%		20%	18%	Ex		10%		2.5%	4
	1121 21	Other:		ļ																1		+
	4421.91	Of bamboo :	+	ļ					_	-		F0/	4.50/	46 70/	2007	100/	_			1	2.50/	+
	4421.91.10 4421.91.20	Match splints Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg kg						Free Free	Free Free		5% Free	4.5% Free	16.7% Free	20% Free	18% 18%	Ex Ex				2.5%	t
	4421.91.30	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%	6%			2.5%	+
	4421.91.90	Other	ka						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	+
	4421.99	Other :	Rg						1100	1100		1100	1100	1100	1100	1070	1070	0 70			2.570	\top
	4421.99.10	Match splints	kg						Free	Free		5%	4.5%	16.7%	20%	18%	Ex				2.5%	T
	4421.99.20	Spools, cops, bobbins, sewing thread reels and the like, of turned wood							Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	4421.99.30	Tooth picks, skewers and barbecue sticks	kg						Free	Free		5%	5%		20%	18%	10%	6%			2.5%	
		Handicraft :																				
	4421.99.41	Of coconut wood	kg						Free	Free		5%	5%		20%	18%	Ex		25% or Rs.70/= per kg		2.5%	
	4421.99.49	Other	kg						Free	Free		5%	5%		20%	18%	10%		25% or Rs70/= per kg		2.5%	
	4421.99.90	Other	kg						Free	Free		5%	5%		20%	18%	10%		25% or Rs70/= per kg		2.5%	
				1															DEI KU	†		+