## SECTION IX

# WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLATING MATERIALS; BASKETWARE AND WICKERWORK 

## Chapter 44

## Wood and articles of wood; wood charcoal

Notes :-

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 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;
(1) Goods of Section XVI or section XVII (For example, maching parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
(m) Goods of section XVII (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.

## SUB-HEADING NOTE

For the purposes of sub-headings 440341 to 440349,440724 to 4407 29, 440831 to 440839 and 441213 to 441299 the expression "tropical Wood" means one of the following types of wood :-

Abura, Acajoud, 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, Mahogony, 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 Marfim, Pulai, Punah, quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, yellow Meranti.

## Supplementary Notes:-

1. "Marine plywood' means plywood conforming to Indian Standard Specification IS : 710-1976.
2. 'Aircraft plywood' means plywood conforming to Indian Standard specification Nos.IS:709-1974 and IS:4859-1968.
3. For the purposes of heading 4412, the expression "similar laminated wood" includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.
4. Heading 4421 includes the following goods and are not to be classified in this heading of this Schedule : (a) Resin bonded bamboo mats, namely, mats which are made by compressing two or more plies of only hand-woven bamboo mats, with the said of resins; (b) Resin bonded bamboo mats having veneers in between, namely, mats which are made by compressing two or more plies of only hand-woven bamboo mats having veneers in between, with the aid of resins: (c) Resin bonded bamboo corrugated roofing sheets, namely, corrugated roofing sheets which are made by compressing two or more plies of woven bamboo mats, with or without veneers, with the aid of resins; and (d) Articles of particle board or similar board, fibreboard or laminated wood.

## CHAPTER 44





| 44039926 | ---- | binata) <br> Birch (Betula Spp.) | $\mathrm{m}^{3}$ | 5\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44039927 | -- | Sissoo (Dalbergia Sisso) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039928 | --- | White <br> Cedar <br> (Dysozylum malabaricum] | $\mathrm{m}^{3}$ | 5\% | - |
| 44039929 | - | Other | $\mathrm{m}^{3}$ | 5\% | - |
| 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 |  |  |  |
| 44041000 |  | Coniferous <br> Non-coniferous : | - | 25\% | - |
| 44042010 | --- | Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like | - | 25\% | - |
| 44042020 | --- | Drawn Wood | - | 25\% | - |
| 44042090 | --- | Other | - | 25\% | - |
| 44050000 |  | Wood wool; wood flour | - | 25\% | - |
| 4406 |  | Railway or tramway sleepers (Crossties) of wood |  |  |  |
| 44061000 |  | Not impregnated | $\mathrm{m}^{3}$ | 25\% | - |


| 44069000 | - | Other | $\mathrm{m}^{3}$ | 25\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 4407 |  | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm |  |  |  |
| 44071010 | --- | Doglas <br> (Pscudotsuga <br> Menziesie) | $\mathrm{m}^{3}$ | 25\% | - |
| 44071020 | --- | Pine (Pinus Spp.) | $\mathrm{m}^{3}$ | 25\% | - |
| 44071090 | --- | Other <br> Of tropical wood specified in Sub heading Note 1 to this chapter: | $\mathrm{m}^{3}$ | 25\% | - |
| 44072400 | -- | Virola, Mahogany <br> (Swietenia Spp.) <br> Imbuia and Balsa | $\mathrm{m}^{3}$ | 25\% | - |
| 44072500 | -- | Dark Red Meranti, Light Red Meranti and Meranti Bakau | $\mathrm{m}^{3}$ | 25\% | - |
| 44072600 | -- | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan Other: | $\mathrm{m}^{3}$ | 25\% | - |
| 44072910 | --- | Teak Wood | $\mathrm{m}^{3}$ | 25\% | - |
| 44072990 | --- | Other <br> Other : | $\mathrm{m}^{3}$ | 25\% | - |
| 44079100 | -- | Of Oak (Quercus Spp.) | $\mathrm{m}^{3}$ | 25\% | - |
| 44079200 | -- | Of beech (Fagus Spp.) | $\mathrm{m}^{3}$ | 25\% | - |
|  | -- | Other : |  |  |  |
| 44079910 44079920 | ---- | Birch (Betula Spp.) | $\mathrm{m}^{3}$ | 25\% | - |
| 44079920 44079990 | ---- | Willow | $\mathrm{m}^{3}$ $\mathrm{~m}^{3}$ | $25 \%$ $25 \%$ | - |
| 4408 |  | Sheets for veneering(including those obtained by slicing laminated wood), for plywood |  |  |  |


|  | or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 44081010 | --- Sheets for plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44081020 | --- Oak wood veneer <br> -- Other: | $\mathrm{m}^{3}$ | 30\% | - |
| 44081091 | ---- Veneer sheets, for match boxes and match splints | $\mathrm{m}^{3}$ | 30\% | - |
| 44081099 | ---- Other <br> - Of tropical wood <br>  specified in Sub <br>  heading Note 1 to this <br>  Chapter: <br> -- Dark Red Meranti, <br>  Light Red Meranti <br>  and Meranti Bakau | $\mathrm{m}^{3}$ | 30\% | - |
| 44083110 | --- Sheets for plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44083120 | - Veneer sheets of Rose Wood <br> - Others: | $\mathrm{m}^{3}$ | 30\% | - |
| 44083191 | ---- Veneer sheets, for match boxes and match splints | $\mathrm{m}^{3}$ | 30\% | - |
| 44083199 | $\qquad$ Other <br> -- Other | $\mathrm{m}^{3}$ | 30\% | - |
| 44083910 | --- Sheets for plywoods | $\mathrm{m}^{3}$ | 30\% | - |
| 44083920 | --- Veneer sheets of Rose wood <br> --- Other: | $\mathrm{m}^{3}$ | 30\% | - |
| 44083991 | ---- Veneer sheets, for match boxes and match splints | $\mathrm{m}^{3}$ | 30\% | - |
| 44083999 | ---- Other <br> - Other: | $\mathrm{m}^{3}$ | 30\% | - |
| 44089010 | --- Sheets for plywoods <br> -- Other: | $\mathrm{m}^{3}$ | 30\% | - |
| 44089091 | ---- Veneer sheets, for match boxes and match splints | $\mathrm{m}^{3}$ | 30\% | - |








| 44122950 |  | Cuttings and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 30\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44122990 |  | Other <br> Other : <br> With at least one ply of tropical wood specified in Sub heading Note. 1 to this Chapter: | $\mathrm{m}^{3}$ | 30\% | - |
| 44129210 | --- | Elastic laminated plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129220 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129230 | --- | Tea chest panels or shooks packed in sets | $\mathrm{m}^{3}$ | 30\% | - |
| 44129240 | --- | Marine and Aircraft plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129250 | --- | Cuttings and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 30\% | - |
| 44129290 |  | Other <br> Other, containing at least one layer of particle board: | $\mathrm{m}^{3}$ | 30\% | - |
| 44129310 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129320 |  | Tea chest panels or shooks packed in sets | $\mathrm{m}^{3}$ | 30\% | - |
| 44129330 | --- | Marine and Aircraft plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129340 | --- | Cuttings and <br> trimmings of plywood <br> of width not <br> exceeding 5 <br> centimeters  | $\mathrm{m}^{3}$ | 30\% | - |
| 44129390 | --- | Other Other : | $\mathrm{m}^{3}$ | 30\% | - |
| 44129910 | --- | Plastic laminated plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129920 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 30\% | - |
| 44129930 | --- | Tea chest panels or shooks packed in sets | $\mathrm{m}^{3}$ | 30\% | - |
| 44129940 | --- | Marine and Aircraft | $\mathrm{m}^{3}$ | 30\% | - |



| 44160030 |  | Other <br> Parts of cooperage products | - | 30\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44170000 |  | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood ; boot or shoe lasts and trees, of wood | - | 30\% | - |
| 4418 |  | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes |  |  |  |
| 44181000 | - | Windows, french- <br> windows and their  <br> frames  <br> Doors and  <br> frames  <br> thresholds:  | - | 30\% | - |
| 44182010 | --- | Flush Doors | - | 30\% | - |
| 44182020 | ---- | Frames and thresholds of flush doors | - | 30\% | - |
| 44182090 | --- | Other | - | 30\% | - |
| 44183000 | - | Parquet panels | $\mathrm{m}^{3}$ | 30\% | - |
| 44184000 | - | Shuttering <br> for concrete | - | 30\% | - |
| 44185000 | - | Shingles and Shakes | - | 30\% | - |
| 44189000 | - | Other | - | 30\% | - |
| 4419 |  | Tableware and <br> kitchenware, of <br> wood  |  |  |  |
| 44191010 | --- | Tableware | - | 30\% | - |
| 44199020 | --- | Kitchenware | - | 30\% | - |
| 4420 |  | Wood marequetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar |  |  |  |



