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China, Peoples Republic of

Trade Policy Monitoring

China's 2005 Import Tariffs on Wood & Wood Products

2005

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Report Highlights:

This report contains the tariffs China charges on imports of wood and articles of wood as found in Section IX, Chapter 44 of China's 2005 import tariff schedule. These tariffs are subject to change Dec 31, 2005. This report should be read together with CH5088

Includes PSD Changes: No Includes Trade Matrix: No Unscheduled Report Beijing [CH1]

Introduction

This report should be read together with CH5088, "Index & Guide to China's 2005 Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Chapter 44: Wood and Articles of Wood

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 of parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (i) Goods of heading 68.08;
 - (j) Imitation jewelry of heading 71.17;
 - (k) Goods of Section " or Section " (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
 - (I) Goods of Section .. (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (q) 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

- hereby 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 particles board or similar board, fiberboard, 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 of formed to shapes other than square of rectangular of 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 Note:

1. – For the purposes of subheading 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, 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, Macaranduba, 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, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HS#	Description	MFN %	BA %	Gen %		Draw- back%		S&C
	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:							
44011000	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0		70	17	5	kg	AB
	-Wood in chips or particles:							
44012100	Coniferous	0		8	17	5,13	kg	
4401210010	Chips or particles of coniferous wood of endangered or threatened species	0		8	17	5,13	kg	ABFE
4401210090	Other chips or particles of coniferous wood	0		8	17	5,13	kg	AB
44012200	Non-Coniferous	0		8	17	5,13	kg	
4401220010	Chips or particles of non-coniferous wood of endangered or threatened species	0		8	17	5,13	kg	ABFE
4401220090	Other chips or particles of non- coniferous wood	0		8	17	5,13	kg	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
44013000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0		8	17	5	kg	ABP
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:							
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	10.5		70	17	13	kg	
4402000010	Stick-shaped wood charcoal, diameter of circular section > 4cm, length > 10cm (circular section or semicircular section, of wood other than bamboo	10.5		70	17	13	kg	8
4402000090	Other wood charcoal (including shell or nut charcoal, whether or not agglomerated	10.5		70	17	13	kg	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:							
44031000	-Treated with paint, stains, creosote or Other preservatives	0		8	13		m3	
4403100010	Wood in the rough of endangered or threatened species, treated with paint, stains, creosote or other preservatives	0		8	13		m3	FEAB8
4403100090	Other wood in the rough, treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8
	-Other, coniferous							
44032010	Korean pine and camphor pine	0		8			m3	
4403201010	Korean pine in the rough, other than the wood treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8E
4403201090	Camphor pine in the rough, other than the wood treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8
44032020	White pine (spruce and fir)	0		8	13		m3	AB8E
44032030	Radial pine	0		8	13		m3	AB8
44032040	Larch (Larix spp.)	0		8			m3	8ABE
44032090	Other	0		8			m3	
4403209010	endangered or threatened species	0		8			m3	FEAB8
4403209090	Other coniferous wood in the rough -Other, of tropical wood specified in Subheading Note 1 to this Chapter:	0		8	13		m3	AB8
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0		8	13		m3	AB8
44024010	Other: Teak	_		25	10	-	m?	ADO
44034910		0	-	35		1	m3	AB8
44034920	Aukoumed klaineana (Okoume)	0		35			m3	AB8
44034930	Keruing (<i>Diaterocarpus spp.</i>)	0		35 35			m3	AB8E
44034940 44034950	Kapur (<i>Dryobalanops spp.</i>) Mengaris (<i>Intsia spp.</i>)	0		35			m3 m3	AB8 AB8
44034960	Mengaris (<i>Intsia spp.</i>) Mengaris, kempas (<i>Koompassia spp.</i>)	0	_	35			m3	AB8
44034970	Wood of Anisopter spp.	0		35			m3	AB8

HS#	Description	MFN %		BA %		VAT %	Draw- back%	-	S&C
44034990	Other		0		8	13		m3	
4403499010	Tropical wood of endangered or threatened species in the rough, specified in Subheading Note 1 to this Chapter, other than the wood treated with paint, stains, creosote or other preservatives		0		8	13		m3	FEAB8
4403499090	Tropical wood in the rough, specified in Subheading Note 1 to this Chapter, other than the wood treated with paint, stains, creosote or other preservatives		0		8	13		m3	AB8
44039100	-Other:		0		8	13		m ²	AB8
	Of oak (Quercus spp.)		0		8			m3	_
44039200	Of beech (Fagus spp.) Other:		U		8	13		m3	AB8
44039910	Of nan mu (<i>Phoebe</i>)		0		35	13		m3	AB8E
44039920	Of camphor wood		0		35			m3	AB8E
44039930	Of rosewood		0		35			m3	AB8FE
44039940	Of Kiri (<i>Paulownia</i>)		0		8			m3	AB8
44039950	Japanese ash (<i>Fraxinus</i> mandshurica)		0		8			m3	AB8E
44039960	North American broadleaf hardwood (including cherry, black walnut and maple)		0		8	13		m3	AB8
44039980	Other, temperate zone, not elsewhere specified or included		0		8	13		m3	
4403998010	Other temperate zone non-coniferous wood of endangered or threatened species, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included		0		8	13		m3	FEAB8
4403998090			0		8	13		m3	AB8
44039990	Other		0		8	13		m3	
4403999010	Other non-coniferous wood of endangered or threatened species in the rough, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included		0		8	13		m3	FEAB8
4403999090	Other non-coniferous wood in the rough, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included		0		8	13		m3	AB8
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or other worked, suitable for the manufacture of walking-sticks, umbrellas, tool								

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	handles chipwood and the like							
44041000	-Coniferous	8		50	17		kg	
	Hoopwood; split poles; wooden sticks or the like; of coniferous wood of endangered or threatened species	8		50	17		kg	ABFE
	Other hoopwood; split poles; wooden sticks or the like; of coniferous wood	8		50	17		kg	AB
44042000	-Non-coniferous	8		50	17		kg	
4404200010	Hoopwood; split poles; wooden sticks or the like; of non-coniferous wood of endangered or threatened species	8		50	17		kg	ABFE
	Other hoopwood; split poles; wooden sticks or the like; of non-coniferous wood	8		50	17		kg	AB
4405	Wood wool; wood flour:							
44050000	Wood wool; wood flour	8		40	17	13	kg	AB
4406	Railway or tramway sleepers (cross-ties) of wood:							
44061000	-Not impregnated	0		14	17	13	m3	4ABxy
44069000	-Other	0		14	17	13	m3	
4406900010	Railway or tramway sleepers (crossties) of wood of endangered or threatened species, impregnated	0		14	17	13	m3	FE
4406900090	Other railway or tramway sleepers (crossties) of wood, impregnated	0		14	17	13	m3	
	sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:							
	-Coniferous							
44071010	Korean pine and camphor pine	0	-	14			m3	
4407101011	Korean pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more	0		14	17		m3	ABE
4407101019	Camphor pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more	0		14	17		m3	AB
4407101090	Wood sawn or chipped lengthwise, sliced or peeled, of Korean pine and camphor pine, not end-jointed, of a thickness 6 mm or more	0		14	17		m3	4ABExy
44071020	White pine (Spruce and fir)	0		14	17		m3	
4407102010		0		14	17		m3	ABFE
4407102090	Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), not end-jointed, of a thickness 6 mm or more			14	17		m3	4ABEFxy
44071030	Radial pine	0		14	17		m3	
4407103010	·	0		14			m3	AB
4407103090		0		14	17		m3	4ABxy

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	sliced or peeled, of radial pine, not end- jointed, of a thickness 6 mm or more							
44071040	Douglas fir (Pseudotsuga menziesii)	0		14	17		m3	
4407104010	Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (Pseudotsuga menziesii), end-jointed, of a thickness 6 mm or more	0)	14	17		m3	AB
4407104090		0		14	17		m3	4ABxy
44071090	Other	0		14	17		m3	
4407109011	Other coniferous wood of endangered or threatened species, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more	0)	14	17		m3	FEAB
4407109019	Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more)	14	17		m3	AB
4407109090		0)	14	17		m3	FEAB4xy
	-Of tropical wood specified in Subheading Note 1 of this Chapter	0		14	17		m3	
44072400	Virola, Mahogany (<i>Swietenia</i> spp.),Imbuia and Balsa.	0		14	17		m3	
4407240011)	14	17		m3	FEAB
4407240019	Virola wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more	0)	14	17		m3	AB
4407240090	Wood sawn or chipped lengthwise, sliced or peeled, of Virola, Mahogany (swietenia spp.), Imbuia and Balsa, not end-jointed, of a thickness 6 mm or more	0		14	17		m3	4ABFExy
44072500	Dark Red Meranti, Light Red Meranti and Meranti Bakau:	0)	14	17		m3	
4407250010		0		14	17		m3	AB
4407250090				14	17		m3	y4xAB
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	0		14	17		m3	
4407260010	Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, end-jointed, of a thickness 6 mm or more			14			m3	AB
4407260090	Wood sawn or chipped lengthwise,	0		14	17		m3	y4xAB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, not end-jointed, of a thickness 6 mm or more							
	Other:							
44072910	Teak	0		40	17		m3	
4407291010	Wood sawn or chipped lengthwise, sliced or peeled, of teak, end-jointed, of a thickness 6 mm or more	0)	40	17		m3	АВ
4407291090		0)	40	17		m3	y4xAB
44072920	Acajou d'afrique, sapele	0)	40	17		m3	
4407292010	Wood sawn or chipped lengthwise, sliced or peeled, of Acajou d'afrique, end- jointed, of a thickness 6 mm or more	0)	40	17		m3	AB
4407292090	Wood sawn or chipped lengthwise, sliced or peeled, of acajou d'afrique, not end-jointed, of a thickness 6 mm or more	0)	40	17		m3	AB
44072930	Merban	0)	40	17		m3	
4407293010	Wood sawn or chipped lengthwise, sliced or peeled, of merban, end-jointed, of a thickness 6 mm or more	0)	40	17		m3	AB
4407293090		0		40	17		m3	AB
44072990	Other	0)	14	17		m3	
4407299011	Other wood sawn or chipped lengthwise, sliced or peeled, of strain-sensitive wood, end-jointed, of a thickness 6 mm or more	0)	14	17		m3	FEAB
4407299012		0		14	17		m3	FEAB
4407299019	Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood not elsewhere specified or included, end- jointed, of a thickness 6 mm or more	0		14	17		m3	AB
4407299090	sliced or peeled, of other tropical wood not elsewhere specified or included, not end- jointed, of a thickness 6 mm or more	0		14	17		m3	y4xAFEB
	-Other:	ļ		-		-		
44079100	Of oak (Quercus spp.)	0		14		1	m3	
4407910010	Wood sawn or chipped lengthwise, sliced or peeled, of oak (Quercus spp.), end-jointed, of a thickness 6 mm or more	0)	14	17		m3	AB
4407910090	sliced or peeled, of oak (Quercus spp.), not end-jointed, of a thickness 6 mm or more	0		14	17		m3	y4xAB
44079200	Of beech (Fagus spp.)	0		14	17		m3	
4407920010	Wood sawn or chipped lengthwise, sliced or peeled, of beech (Fagus spp.).	0)	14	17		m3	ABE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	end-jointed, of a thickness 6 mm or more							
4407920090	Wood sawn or chipped lengthwise, sliced or peeled, of beech (Fagus spp.), not end-jointed, of a thickness 6 mm or more	C)	14	17		m3	4ABExy
	Other:							
44079910	Of camphor-wood, nanmu or rosewood	C)	40	17		m3	
4407991010	sliced or peeled, of camphor-wood, nanmu or	C		40	17		m3	AFEB
	rosewood, end-jointed, of a thickness 6 mm or more							
4407991090	sliced or peeled, of camphor-wood, nanmu or)	40	17		m3	y4xAFEB
	rosewood, not end-jointed, of a thickness 6 mm or more	•						
44079920	Of paulownia	С		14	17	13	m3	
4407992010	•	C	1	14			m3	AB
4407992090		C)	14	17	13	m3	AB
44079930	North American broadleaf hardwood (including cherry, black walnut and maple) temperate zone	C)	14	17		m3	
4407993010	·			14	17		m3	AB
4407993090		C)	14	17		m3	AB
44079980	Other, temperate zone	C)	14	17		m3	
4407998011	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone non- coniferous wood of endangered or threatened species, end-jointed, of a thickness 6 mm or more	C)	14	17		m3	FEAB
4407998019	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone non- coniferous wood, end-jointed, of a thickness 6 mm or more	C)	14	17		m3	AB
4407998091				14	17		m3	FEAB
4407998099		C)	14	17		m3	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	sliced or peeled, of temperate zone non- coniferous wood, not end-jointed, of a thickness 6 mm or more							
44079990	Other	0		14	17		m3	
4407999012		0		14			m3	AFEB
4407999019	Other wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more	0		14	17		m3	AB
4407999091		0		14	17		m3	y4xAFEB
4407999099	Other wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, of a thickness 6 mm or more	0		14	17		m3	y4xAB
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, spliced or end-jointed, of a thickness not exceeding 6 mm:							
	-Coniferous:							
	Veneer sheets							
44081011	Of laminated wood of plywood	8		40	17		kg	
4408101110		8		40			kg	ABFE
4408101190		8		40	17		kg	AB
44081019	Other	4		40	17		kg	
4408101910	Other veneer sheets of coniferous wood of endangered or threatened species, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408101990	Other veneer sheets of coniferous wood, not exceeding 6 mm in thickness	4		40			kg	AB
44081020	Sheets for plywood	4		17	17		kg	
4408102010	Sheets for plywood of coniferous wood of endangered or threatened species, not exceeding 6 mm in thickness			17	17		kg	ABFE
4408102090	Other sheets for plywood of coniferous wood, not exceeding 6 mm in thickness	4		17	17		kg	AB
44081090	Other	4		30	17		kg	
4408109010	Sheets for plywood of coniferous wood of endangered or threatened species, wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness			30	17		kg	ABFE
4408109090	Sheets for plywood of coniferous wood,	4		30	17		kg	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness							
	-Of tropical woods specified in Subheading Note I to this Chapter:							
	Dark Red Meranti, Light Red Meranti and Meranti Bakau: Veneer sheets							
44083111		10		40	17		ka	AB
44083111 44083119	Of laminated wood of plywood Other	4		40			kg kg	AB
44083119	Sheets for plywood	4		17			kg	AB
44083190	Other	4		30			kg	AB
11000170	Other:			- 00	,		ikg	7.0
	Veneer sheets							
44083911	Of laminated wood of plywood	10		40	17		kg	
4408391110		10		40			kg	ABFE
4408391120	· ·)	40	17		kg	ABFE
4408391130				40	17		kg	ABFE
4408391190		10)	40	17		kg	AB
44083919	Other	4		40	17		kg	
4408391910	Sheets for veneering of acajou d'afrique, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408391920		4		40	17		kg	ABFE
				40	17		kg	ABFE
4408391990		4		40	17		kg	AB
44083920	Sheets for plywood	4		17	17		kg	
4408392010	· ·	4		17			kg	ABFE
4408392020		4		17	17		kg	ABFE
4408392030				17	17		kg	ABFE

HS#	Description	MFN %		BA %	Gen %	VAT %	Draw- back%	Unit	S&C
4408392090	Other sheets for plywood of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness		4		17			kg	AB
44083990	Other		4		30	17		kg	
4408399010			4		30			kg	ABFE
4408399020	Other sheets of strain-sensitive wood, of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness		4		30	17		kg	ABFE
4408399030	Other sheets of tropical wood of endangered or threatened species specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness		4		30	17		kg	ABFE
4408399090	in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness		4		30	17		kg	AB
	-Other: Veneer sheets	1	-						
44089011			4		40	17		ka	
	Of laminated wood of plywood		-1					kg	ADEE
4408901110	Sheets for veneering, of strain-sensitive wood (gonystylus. Spp.), of laminated wood of plywood, not exceeding 6 mm in thickness		4		40	17		kg	ABFE
4408901120	Sheets for veneering of wood of endangered or threatened species, of laminated wood of plywood, not exceeding 6 mm in thickness		4		40	17		kg	ABFE
4408901190	3		4		40	17		kg	AB
44089012	Other, temperate zone		3		40	17		kg	
4408901210			3		40			kg	ABFE
4408901290	Sheets for veneering of temperate zone non-coniferous wood, other than tropical coniferous wood, not exceeding 6 mm in thickness		3		40	17		kg	AB
44089019	Other		3		40	17		kg	
4408901910	Other sheets for veneering of strain-sensitive wood (gonystylus. Spp.), not exceeding 6 mm in thickness		3		40	17		kg	ABFE
4408901920			3		40	17		kg	ABFE
4408901990			3		40	17		kg	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%	-	S&C
44089021	Other, temperate zone	3		40	17		kg	
4408902110	non-coniferous wood of endangered or threatened species, not exceeding 6 mm in thickness			40	17		kg	ABFE
4408902190	Other sheets for plywood of temperate zone non-coniferous wood, not exceeding 6 mm in thickness			40	17		kg	AB
44089029	Other	3		40	17		kg	
4408902910	Other sheets for plywood of strain- sensitive wood (gonystylus. Spp.), not exceeding 6 mm in thickness	3		40	17		kg	ABFE
4408902920	endangered or threatened species, not exceeding 6 mm in thickness	3		40	17		kg	ABFE
4408902990	exceeding 6 mm in thickness	3		40	17		kg	AB
44000001	Other	_					1	
44089091	Other, temperate zone	3		40			kg	ADEE
4408909110	Sheets of temperate zone non- coniferous wood of endangered or threatened species, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		40	17		kg	ABFE
4408909190	Other sheets of temperate zone non- coniferous wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		40	17		kg	AB
44089099	Other	3		40	17		kg	
4408909910	Other sheets of strain-sensitive wood (gonystylus. Spp.), sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		40	17		kg	ABFE
4408909920	• •	3		40	17		kg	ABFE
4408909990		3		40	17		kg	AB
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed:							
	-Coniferous							
44091010	Strips (blocks) for parquet flooring	7.5		50			kg	
4409101010	Strips (blocks) for parquet flooring of coniferous wood of endangered or threatened species, not assembled continuously shaped along any of its	7.5		50	17		kg	ABFE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	edges or faces							
4409101090	Strips (blocks) for parquet flooring of other coniferous wood, not assembled continuously shaped along any of its edges or faces	7.5		50	17		kg	АВ
44091090	Other	7.5		50	17		kg	
	Wood of coniferous wood of endangered or threatened species, continuously shaped along any of its edges or faces	7.5		50	17		kg	ABFE
4409109090		7.5		50	17		kg	AB
	Strips (blocks) for parquet flooring	4		50	17		kg	
44092011	Of bamboo	4		50	17		kg	
4409201110	Strips (blocks) for parquet flooring of bamboo of endangered or threatened species, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABE
4409201190		4		50	17		kg	AB
44092019	Other	4		50	17		kg	
4409201910	Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409201920	-	4		50	17		kg	ABFE
4409201930	Strips (blocks) for parquet flooring of other wood of endangered or threatened species, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409201990		4		50	17		kg	AB
44092090	Other	4		50			kg	
4409209010	shaped along any of its edges or faces	4		50	17		kg	ABFE
4409209020	Acajou d'afrique wood, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409209030		4		50	17		kg	ABFE
4409209090	shaped along any of its edges or faces	4		50	17		kg	AB
4410	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not							

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	agglomerated with resins or other organic binding substances:							
	-Oriented							
	strand board and waferboard, of wood							
44102100	Unworked or not further worked than sanded	4		40	17	5	kg	AB
44102900	Other	4		40	17	5	kg	AB
	-Other, of wood							
44103100	Unworked or not further worked than sanded	4		40	17	5	kg	AB
44103200	Surface-covered with melamine- impregnated paper	4		40	17	5	kg	AB
44103300	Surface-covered with decorative laminates of plastics	4		40	17	5	kg	AB
44103900	Other	4		40	17	5	kg	AB
44109000	-Other	7.5		40	17	5	kg	AB
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:							
	-Fibreboard of a density exceeding 0.8g/cm3:							
44111100	Not mechanically worked or surface covered	4		40	17	13	kg	AB
44111900	Other	7.5		40	17	13	kg	AB
	-Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8g/cm3:							
44112100	Not mechanically worked or surface covered	4	4	40	17	13	kg	AB
44112900	Other	4	4	40	17	13	kg	AB
	-Fibreboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3:							
44113100	Not mechanically worked or surface covered	7.5	7.5	40	17	13	kg	AB
44113900	Other	7.5	7.5	40	17	13	kg	AB
44119100	-Other:Not mechanically worked or surface covered	7.5	7.5	40	17	13	kg	AB
44119900	Other	4	4	40	17	13	kg	AB
4412	Plywood, veneered panels and similar laminated wood:			10	.,	10	Ng	/ LD
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness							
	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	12					m3/kg	
4412130010	Plywood consisting solely of sheets of wood, with at least one outer ply of Acajou d'afrique, each ply not exceeding 6 mm in thickness	12		30	17	13	m3/kg	AB7FE
4412130020	Plywood consisting solely of sheets of wood, with at least one outer ply of strainsensitive, each ply not exceeding 6 mm in			30	17	13	m3/kg	AB7FE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	thickness							
	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood of endangered or threatened species specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness			30	17	13	m3/kg	AB7FE
4412130090	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness Other, with at least one outer ply of			30	17	13	m3/kg	AB7
44121410	non-coniferous wood With one outer ply of non-coniferous	4	4	30	17	13	m3/kg	
4412141010	wood Plywood consisting solely of sheets of wood, with at least one outer ply of nonconiferous wood of endangered or threatened species, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB7FE
4412141090	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB7
44121420	With two or more plies of bamboo	4	4	30	17		m3/kg	
4412142010	Plywood with two or more plies of bamboo of endangered or threatened species, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	7ABE
4412142090	Other plywood with two or more plies of bamboo, each ply not exceeding 6 mm in thickness			30	17	13	m3/kg	AB7
44121490	Other	4	4	30	17	13	m3/kg	
	Plywood consisting solely of sheets of wood, with at least one outer ply of Strain-sensitive wood (gonystylus. Spp.), each ply not exceeding 6 mm in thickness	4		30			m3/kg	AB7FE
4412149090	Plywood consisting solely of sheets of wood, with at least one outer ply of nonconiferous, other than tropical wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB7
44121900	Other	4	4	30	17	13	m3/kg	
4412190010	Plywood consisting solely of sheets of wood of endangered or threatened species, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB7FE
4412190090	Other plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness -Other, with at least one outer ply of			30	17	13	m3/kg	AB7
44122200	non-coniferous wood:With at least one ply of tropical wood specified in Subheading Note 1 to this chapter	10	10	30	17	13	m3/kg	

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
4412220010	Laminated wood with at least one outer ply of acajou d'afrique	10		30	17	13	m3/kg	FEAB
4412220020	Laminated wood with at least one outer ply of strain-sensitive wood	10		30	17	13	m3/kg	ABFE
4412220030	Laminated wood with at least one outer ply of tropical non-coniferous wood of endangered or threatened species specified in Subheading Note 1 to this chapter	10		30	17	13	m3/kg	ABFE
4412220090	Laminated wood with at least one outer ply of tropical non-coniferous wood specified in Subheading Note 1 to this chapter	10		30	17	13	m3/kg	AB
44122300	Other, containing at least one layer of particle board	10	10	30	17	13	m3/kg	
4412230010	Laminated wood, at least one outer ply of Strain-sensitive wood (<i>gonystylus</i> . <i>Spp.</i>), containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412230020	Laminated wood, at least one outer ply of wood of endangered or threatened species, containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412230090	Laminated wood, at least one outer ply of non-coniferous wood, containing at least one layer of particle board Other	10		30	17	13	m3/kg	AB
44122910	With at least one outer ply of temperate zone non-coniferous wood	10	10	30	17	13	m3/kg	
4412291010				30	17	13	m3/kg	ABFE
4412291090	•	10		30	17	13	m3/kg	AB
44122990	Other	10	10	30	17	13	m3/kg	
4412299010				30			m3/kg	ABFE
4412299090	outer ply of non-coniferous wood	10		30	17	13	m3/kg	AB
44129200	-Other:With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	8	8	30	17	13	m3/kg	
4412920010				30	17	13	m3/kg	ABFE
4412920090		8		30	17	13	m3/kg	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
44129300	Other, containing at least one layer of particle board	10					m3/kg	
	Laminated wood, at least one outer ply of coniferous wood of endangered or threatened species, containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412930090	outer ply of coniferous wood, containing at least one layer of particle board	10		30	17	13	m3/kg	AB
	Other	_	_					
44129910	Other, temperate zone	4					m3/kg	ADEE
14412991010	Laminated wood, at least one outer ply of coniferous wood of endangered or threatened species, containing at least one layer of temperate zone coniferous wood	4		30	17	13	m3/kg	ABFE
4412991090	Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of temperate zone coniferous wood	4		30	17	13	m3/kg	AB
44129990	Other	4	4				m3/kg	
4412999010	Laminated wood, at least one outer ply of coniferous wood of endangered or threatened species	4		30	17	13	m3/kg	ABFE
4412999090		4		30	17	13	m3/kg	AB
4413	Densified wood, in blocks, plates, strips or profile shapes:							
44130000	Densified wood, in blocks, plates, strips or profile shapes	6		20	17	13	kg	AB
4414	Wooden frames for paintings, photographs, mirrors or similar objects:							
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	20		100	17	13	kg	
	Frames for paintings, photographs, mirrors or similar objects, of Strainsensitive wood (gonystylus. Spp.)	20		100	17	13	kg	ABFE
	Frames for paintings, photographs, mirrors or similar objects, of wood of endangered or threatened species	20		100	17	13	kg	ABFE
4414000090	Wooden frames for paintings, photographs, mirrors or similar objects	20		100	17	13	kg	AB
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:							
44151000	-Cases, boxes, crates, drums and similar packing; cable-drums	7.5		80	17	13	piece	
4415100010	Cases and similar packing; cable-drums, of Strain-sensitive wood (gonystylus. Spp.)	7.5		80	17	13	piece	ABFE
4415100020	Cases and similar packing; cable-drums, of wood of endangered or threatened	7.5		80	17	13	piece	ABFE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	species							
4415100090	Cases and similar packing; cable-drums, of wood	7.5		80	17	13	piece	AB
44152000	-Pallets, box pallets and other load boards; pallet collars	7.5		80	17	13	piece	
4415200010	Pallets, box pallets and other load boards; pallet collars, of Strain-sensitive wood (gonystylus. Spp.)	7.5		80	17	13	piece	ABFE
4415200020	Pallets, box pallets and other load boards; pallet collars, of wood of endangered or threatened species	7.5		80	17	13	piece	ABFE
4415200090	Pallets, box pallets and other load boards; pallet collars, of wood	7.5		80	17	13	piece	AB
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:							
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	16		80	17	13	kg	
4416000010	Coopers' products and parts thereof (including staves), of Strain-sensitive wood (gonystylus. Spp.)	16		80	17	13	kg	ABFE
4416000020	Coopers' products and parts thereof (including staves), of wood of endangered or threatened species	16		80	17	13	kg	ABFE
4416000090	Coopers' products and parts thereof (including staves), of other wood	16		80	17	13	kg	AB
4417	Tools, tool bodies, tool handles,							
	broom or brush bodies and handles,							
	of wood; boot or shoe lasts and trees, of wood:							
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	16		80	17	13	kg	
	Tools, tool handles, boot or shoe lasts and trees, of Strain-sensitive wood (gonystylus. Spp.)	16		80	17	13	kg	ABFE
4417000020	Tools, tool handles, boot or shoe lasts and trees,, of wood of endangered or threatened species	16		80	17	13	kg	ABFE
4417000090	Tools, tool handles, boot or shoe lasts and trees,, of wood	16		80	17	13	kg	AB
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:							
44181000	-Windows, French-windows and their frames	4		70	17	13	kg	
4418100010	Windows, French-Windows and their frames, of Strain-sensitive wood (gonystylus. Spp.)	4		70	17	13	kg	ABFE
4418100020	Windows, French-Windows and their frames, of wood of endangered or threatened species	4		70	17	13	kg	ABFE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
4418100090	Windows, French-Windows and their frames, of other wood	4		70	17		kg	AB
44182000	-Doors and their frames and thresholds	4		70	17	13	kg	
	Doors and their frames and thresholds, of Strain-sensitive wood (gonystylus. Spp.)	4		70	17	13	kg	ABFE
	Doors and their frames and thresholds, of wood of endangered or threatened species	4		70	17	13	kg	ABFE
	Doors and their frames and thresholds, of other wood	4	ļ.	70	17	13	kg	AB
44183000	-Parquet panels	4	ļ	70	17	13	kg	
4418300010	Parquet panels of Strain-sensitive wood (gonystylus. Spp.)	4	ŀ	70	17	13	kg	ABFE
	Parquet panels of wood of endangered or threatened species	4	ļ	70	17	13	kg	ABFE
4418300090	Parquet panels of other wood	4		70	17	13	kg	AB
44184000	-Shuttering for concrete constructional work	4	ļ	70	17	13	kg	AB
44185000	-Shingles and shakes	7.5	,	70	17	13	kg	AB
44189000	-Other	4	ļ	70	17	13	kg	
	Builders' joinery and carpentry including cellular wood panels, of Strain-sensitive wood (gonystylus. Spp.)	4	ļ	70	17	13	kg	FEAB
4418900020	Builders' joinery and carpentry including cellular wood panels, of wood of endangered or threatened species	4	l	70	17	13	kg	FEAB
	Other builders' joinery and carpentry including cellular wood panels, of other wood	4		70	17	13	kg	AB
4419	Tableware and kitchenware, of wood:							
44190010	One-time chopsticks, of wood	C)	100	17	0	kg	aAB
44190020	One-time chopsticks, of bamboo	C)	100			kg	
4419002010	One-time chopsticks, of bamboo of bamboo palm (Raphia vinifera)	C)	100	17	13	kg	ABEa
4419002090	Other one-time chopsticks,of bamboo	C)	100	17	13	kg	аАВ
44190090	Other	C)	100	17	13	kg	
4419009010	Tableware and kitchenware of Strain-sensitive wood (gonystylus. Spp.)	C)	100	17	13	kg	FEAB
4419009020	Tableware and kitchenware of wood of endangered or threatened species	C)	100	17	13	kg	FEAB
4419009090	Tableware and kitchenware of other wood	C)	100	17	13	kg	AB
	Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:							
	-Statuettes and other ornaments, of wood:							

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
44201010	Wood or bamboo carvings	(100			kg	
4420101010		C)	100			kg	FEAB
4420101020	Woodcut of wood of endangered or threatened species	C)	100	17	13	kg	FEAB
4420101090	Wood or bamboo carvings	()	100	17	13	kg	AB
44201020	Wooden fans	C)	100	17	13	kg	
4420102010	(gonystylus. Spp.)	C		100	17		kg	FEAB
	Wooden fans of wood of endangered or threatened species	C		100			kg	FEAB
	Wooden fans	C		100			kg	AB
44201090	Other	C	_	100			kg	
4420109010	Statuettes and other ornaments of Strain-sensitive wood (gonystylus. Spp.)	C)	100	17	13	kg	FEAB
	Statuettes and other ornaments of wood of endangered or threatened species	C)	100			kg	FEAB
4420109090	of other wood	C		100	17	13	kg	AB
11000010	-Other:			4.5	47	4.0	 -	1
44209010	Wood marquetry and inlaid wood	(45			kg	FEAD
4420901010	Wood marquetry and inlaid wood of Strain-sensitive wood (gonystylus. Spp.)	C		45	17	13	kg	FEAB
4420901020		C)	45	17	13	kg	FEAB
4420901090	Wood marquetry and inlaid wood	(45	17	13	kg	AB
44209090	Other	()	100	17	13	kg	
4420909010	Caskets and similar articles or furniture not falling, of Strain-sensitive wood (gonystylus. Spp.) (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	C)	100	17	13	kg	FEAB
	Caskets and similar articles or furniture not falling, of wood of endangered or threatened species (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	C)	100	17	13	kg	FEAB
4420909090	not falling, of wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	C	O	100	17	13	kg	AB
4421	Other articles of wood:							
44211000	-Clothes hangers	C	+	90			kg	
4421100010	wood (gonystylus. Spp.)	C		90			kg	FEAB
4421100020	or threatened species			90			kg	FEAB
4421100090		C)	90	17	13	kg	AB
44219010	-Other:Spools, cops, bobbins, sewing thread reels and the like	C		35	17	13	kg	
4421901010		C		35	17	12	kg	FEAB
T721701010	Shoots' robs' nonnills' semild		1			13	N9	II FVD

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%		S&C
	thread reels and the like of Strain- sensitive wood (gonystylus. Spp.)	76	76	76	70	Dack %		
4421901020		0)	35	17	13	kg	FEAB
4421901090	Spools, cops, bobbins, sewing thread reels and the like, of wood	0)	35	17	13	kg	AB
44219090	Other	0		90	17	13	kg	
4421909010	Articles of Strain-sensitive wood (gonystylus. Spp.), not elsewhere specified or included	0)	90	17	13	kg	FEAB
4421909020	Articles of wood of endangered or threatened species, not elsewhere specified or included	0)	90	17	13	kg	FEAB
4421909090	Articles of wood, not elsewhere specified or included	0)	90	17	13	kg	AB