## China, Peoples Republic of <br> Trade Policy Monitoring <br> China's 2005 I mport 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

## I ntroduction

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 | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \end{aligned}$ | Gen \% | $\begin{aligned} & \hline \text { VAT } \\ & \% \end{aligned}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4401 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: |  |  |  |  |  |  |  |
| 44011000 | -Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 0 |  | 70 | 17 |  | 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 nonconiferous wood | 0 |  | 8 | 17 | 5,13 | kg | AB |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{aligned} & \text { BA } \\ & \% \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Gen } \\ & \% \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 | 3 kg |  |
| 4402000010 | Stick-shaped wood charcoal, diameter of circular section $>4 \mathrm{~cm}$, length $>10 \mathrm{~cm}$ (circular section or semicircular section, of wood other than bamboo | 10.5 |  | 70 | 17 | 13 | 3 kg |  |
| 4402000090 | Other wood charcoal (including shell or nut charcoal, whether or not agglomerated | 10.5 |  | 70 | 17 | 13 | 3 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 | 13 |  | 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.) |  |  | 8 | 13 |  | m3 | 8ABE |
| 44032090 | ---Other | 0 |  | 8 | 13 |  | m3 |  |
| 4403209010 | Coniferous wood in the rough of endangered or threatened species | 0 |  | 8 | 13 |  | m3 | FEAB8 |
| 4403209090 | Other coniferous wood in the rough | 0 |  | 8 | 13 |  | m3 | AB8 |
|  | -Other, of tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |
| 44034100 | --Dark Red Meranti, Light Red Meranti and Meranti Bakau | 0 |  | 8 | 13 |  | m3 | AB8 |
|  | --Other: |  |  |  |  |  |  |  |
| 44034910 | ---Teak | 0 |  | 35 | 13 |  | m3 | AB8 |
| 44034920 | ---Aukoumed klaineana (Okoume) |  |  | 35 | 13 |  | m3 | AB8 |
| 44034930 | ---Keruing (Diaterocarpus spp.) | 0 |  | 35 | 13 |  | m3 | AB8E |
| 44034940 | ---Kapur (Dryobalanops spp.) | 0 |  | 35 | 13 |  | m3 | AB8 |
| 44034950 | ---Mengaris (Intsia spp.) | 0 |  | 35 | 13 |  | m3 | AB8 |
| 44034960 | ---Mengaris, kempas (Koompassia spp.) | 0 |  | 35 | 13 |  | m3 | AB8 |
| 44034970 | ---Wood of Anisopter spp. | 0 |  | 35 | 13 |  | m3 | AB8 |


| HS \# | Description | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \text { BA } \\ \% \\ \hline \end{array}$ | $\begin{aligned} & \text { Gen } \\ & \% \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 | ${ }^{0}$ |  |  | 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 |
|  | -Other: |  |  |  |  |  |  |  |
| 44039100 | --Of oak (Quercus spp.) | 0 |  | 8 | 13 |  | m3 | AB8 |
| 44039200 | --Of beech (Fagus spp.) | 0 |  | 8 | 13 |  | m3 | AB8 |
|  | --Other: |  |  |  |  |  |  |  |
| 44039910 | ----Of nan mu (Phoebe) | 0 |  | 35 | 13 |  | m3 | AB8E |
| 44039920 | ---Of camphor wood | 0 |  | 35 | 13 |  | m3 | AB8E |
| 44039930 | ---Of rosewood | 0 |  | 35 | 13 |  | m3 | AB8FE |
| 44039940 | ---Of Kiri (Paulownia) | 0 |  | 8 | 13 |  | m3 | AB8 |
| 44039950 | ---J apanese ash (Fraxinus mandshurica) | 0 |  | 8 | 13 |  | 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 | Other temperate zone non-coniferous wood, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included | 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 |  |  | 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 | Hoopw ood; 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 | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \\ & \hline \end{aligned}$ | Gen $\%$ | $\begin{aligned} & \hline \text { VAT } \\ & \% \\ & \hline \end{aligned}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | handles chipwood and the like |  |  |  |  |  |  |  |
| 44041000 | -Coniferous | 8 |  | 50 | 17 |  | kg |  |
| 4404100010 | Hoopwood; split poles; wooden sticks or the like; of coniferous wood of endangered or threatened species | 8 |  | 50 | 17 |  | kg | ABFE |
| 4404100090 | 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 |
| 4404200090 | 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 |  | m3 |  |
| 4407 | Wood sawn or chipped lengthwise, 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 | 17 |  | m3 |  |
| 4407101011 | Korean pine wood sawn or chipped lengthwise, sliced or peeled, endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | ABE |
| 4407101019 | Camphor pine wood sawn or chipped lengthwise, sliced or peeled, endjointed, 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 | Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), end-jointed, of a thickness 6 mm or more | 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 | 0 |  | 14 | 17 |  | m3 | 4ABEFxy |
| 44071030 | ---Radial pine | 0 |  | 14 | 17 |  | m3 |  |
| 4407103010 | Wood sawn or chipped lengthwise, sliced or peeled, of radial pine (spruce and fir), end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 4407103090 | Wood sawn or chipped lenathwise, | 0 |  | 14 | 17 |  | m3 | 4 ABxy |


| HS\# | Description | MFN $\%$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \end{aligned}$ | Gen \% | VAT $\%$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | sliced or peeled, of radial pine, not endjointed, 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 | Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (Pseudotsuga menziesii), not end-jointed, of a thickness 6 mm or more | 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 | 0 |  | 14 | 17 |  | m3 | AB |
| 4407109090 | Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, not endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | FEAB4xy |
|  | -Of tropical wood specified in Subheading Note 1 of this Chapter | 0 |  | 14 | 17 |  | m3 |  |
| 44072400 | --Virola, Mahogany (Swietenia spp.),Imbuia and Balsa. | 0 |  | 14 | 17 |  | m3 |  |
| 4407240011 | Mahogany (swietenia spp.) wood sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more | 0 |  | 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 | Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau,end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 4407250090 | Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, not end-jointed, of a thickness 6 mm or more | 0 |  | 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 | 0 |  | 14 | 17 |  | m3 | AB |
| 4407260090 | Wood sawn or chipped lengthwise, | 0 |  | 14 | 17 |  | m3 | y $4 \times A B$ |


| HS\# | Description | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \text { BA } \\ \% \end{array}$ | Gen \% | $\begin{aligned} & \hline \text { VAT } \\ & \% \end{aligned}$ | Drawback\% | Unit | 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 | AB |
| 4407291090 | Wood sawn or chipped lengthwise, sliced or peeled, of teak, not end-jointed, of a thickness 6 mm or more | 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, endjointed, 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 | Wood sawn or chipped lengthwise, sliced or peeled, of merban, not endjointed, of a thickness 6 mm or more | 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 | Other tropical wood of endangered or threatened species, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | FEAB |
| 4407299019 | Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood not elsewhere specified or included, endointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 4407299090 | Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood not elsewhere specified or included, not endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | y $4 \times$ AFEB |
|  | -Other: |  |  |  |  |  |  |  |
| 44079100 | --Of oak (Quercus spp.) | 0 |  | 14 | 17 |  | 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 | Wood sawn or chipped lengthwise, 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 (Faaus spd.). | 0 |  | 14 | 17 |  | m3 | ABE |


| HS\# | Description | $\begin{aligned} & \text { MFN } \\ & \% \end{aligned}$ | $\begin{aligned} & \hline \text { BA } \\ & \% \end{aligned}$ | Gen \% | $\begin{array}{\|l} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 | 0 |  | 14 | 17 |  | m3 | 4ABExy |
|  | --Other: |  |  |  |  |  |  |  |
| 44079910 | ----Of camphor-wood, nanmu or rosewood | 0 |  | 40 | 17 |  | m3 |  |
| 4407991010 | Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, end-jointed, of a thickness 6 mm or more | 0 |  | 40 | 17 |  | m3 | AFEB |
| 4407991090 | Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, not end-jointed, of a thickness 6 mm or more | 0 |  | 40 | 17 |  | m3 | y4xAFEB |
| 44079920 | ---Of paulownia | 0 |  | 14 | 17 | 13 | m3 |  |
| 4407992010 | Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 | 13 | m3 | AB |
| 4407992090 | Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, not endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 | 13 | m3 | AB |
| 44079930 | ---North American broadleaf hardwood (including cherry, black walnut and maple) temperate zone | 0 |  | 14 | 17 |  | m3 |  |
| 4407993010 | Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including cherry, black walnut and maple) temperate zone, end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 4407993090 | Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including cherry, black walnut and maple) temperate zone, not endjointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 44079980 | ---Other, temperate zone | 0 |  | 14 | 17 |  | m3 |  |
| 4407998011 | Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone nonconiferous wood of endangered or threatened species, end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | FEAB |
| 4407998019 | Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone nonconiferous wood, end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | AB |
| 4407998091 | Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone nonconiferous wood of endangered or threatened species, not end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | FEAB |
| 4407998099 | Wood sawn or chipped lenathwise, | 0 |  | 14 | 17 |  | m3 | AB |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \end{array}$ | $\begin{aligned} & \hline \text { BA } \\ & \% \end{aligned}$ | Gen \% | $\begin{array}{\|l} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | sliced or peeled, of temperate zone nonconiferous wood, not end-jointed, of a thickness 6 mm or more |  |  |  |  |  |  |  |
| 44079990 | ---Other | 0 |  | 14 | 17 |  | m3 |  |
| 4407999012 | Wood sawn or chipped lengthwise, sliced or peeled, of wood of endangered or threatened species, end-jointed, of a thickness 6 mm or more | ${ }^{0}$ |  | 14 | 17 |  | 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 | Wood sawn or chipped lengthwise, sliced or peeled, strain-sensitive wood (gonystylus. Spp.), not end-jointed, of a thickness 6 mm or more | 0 |  | 14 | 17 |  | m3 | y $4 \times$ AFEB |
| 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 plyw ood 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 | Veneer sheets of coniferous wood of endangered or threatened species, of laminated wood of plywood, of a thickness 6 mm or less | ${ }^{8}$ |  | 40 | 17 |  | kg | ABFE |
| 4408101190 | Other veneer sheets of coniferous wood, of laminated wood of plywood, of a thickness 6 mm or less | 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 | 17 |  | 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 | ${ }^{4}$ |  | 30 | 17 |  | kg | ABFE |
| 4408109090 | Sheets for plywood of coniferous wood, | 4 |  | 30 | 17 |  | kg | AB |


| HS\# | Description | $\begin{aligned} & \text { MFN } \\ & \% \end{aligned}$ | $\begin{aligned} & \text { BA } \\ & \% \\ & \hline \end{aligned}$ | Gen \% | VAT \% | Drawback\% | Unit | 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 | ----Of laminated wood of plywood | 10 |  | 40 | 17 |  | kg | AB |
| 44083119 | -----Other | 4 |  | 40 | 17 |  | kg | AB |
| 44083120 | ---Sheets for plywood | 4 |  | 17 | 17 |  | kg | AB |
| 44083190 | ---Other | 4 |  | 30 | 17 |  | kg | AB |
|  | --Other: |  |  |  |  |  |  |  |
|  | ---Veneer sheets |  |  |  |  |  |  |  |
| 44083911 | ----Of laminated wood of plywood | 10 |  | 40 | 17 |  | kg |  |
| 4408391110 | Sheets for veneering, of acajou d'afrique, of laminated wood of plywood, not exceeding 6 mm in thickness | 10 |  | 40 | 17 |  | kg | ABFE |
| 4408391120 | Sheets for veneering, of strain-sensitive wood, of laminated wood of plywood, not exceeding 6 mm in thickness | 10 |  | 40 | 17 |  | kg | ABFE |
| 4408391130 | Sheets for veneering, of other tropical wood of endangered or threatened species specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness | 10 |  | 40 | 17 |  | kg | ABFE |
| 4408391190 | Sheets for veneering, of tropical wood specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness | 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 | Sheets for veneering of strain-sensitive wood, not exceeding 6 mm in thickness | 4 |  | 40 | 17 |  | kg | ABFE |
| 4408391930 | Sheets for veneering of tropical wood of endangered or threatened species specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | 4 |  | 40 | 17 |  | kg | ABFE |
| 4408391990 | Sheets for veneering of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | 4 |  | 40 | 17 |  | kg | AB |
| 44083920 | ---Sheets for plywood | 4 |  | 17 | 17 |  | kg |  |
| 4408392010 | Other sheets for plywood, of acajou d'afrique of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | 4 |  | 17 | 17 |  | kg | ABFE |
| 4408392020 | Other sheets for plywood, of strainsensitive wood, not exceeding 6 mm in thickness | 4 |  | 17 | 17 |  | kg | ABFE |
| 4408392030 | Other sheets for plywood of tropical wood of endangered or threatened species specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | ${ }^{4}$ |  | 17 | 17 |  | kg | ABFE |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \end{array}$ | $\begin{aligned} & \text { BA } \\ & \% \\ & \hline \end{aligned}$ | Gen \% | $\begin{array}{\|l} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | 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 | 17 |  | kg | AB |
| 44083990 | ----Other | 4 |  | 30 | 17 |  | kg |  |
| 4408399010 | Other sheets of acajou d'afrique, of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | 4 |  | 30 | 17 |  | kg | ABFE |
| $4408399020 \mid$ | 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 | Other sheets of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness | 4 |  | 30 | 17 |  | kg | AB |
|  | -Other: |  |  |  |  |  |  |  |
|  | ---Veneer sheets |  |  |  |  |  |  |  |
| 44089011 | ----Of laminated wood of plywood | 4 |  | 40 | 17 |  | kg |  |
| 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 | Sheets for veneering of other wood, other than tropical coniferous wood, of laminated wood of plywood, not exceeding 6 mm in thickness | 4 |  | 40 | 17 |  | kg | AB |
| 44089012 | ----Other, temperate zone | 3 |  | 40 | 17 |  | kg |  |
| 4408901210 | Sheets for veneering of temperate zone non-coniferous wood of endangered or threatened species, other than tropical coniferous wood, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | ABFE |
| 4408901290 | Sheets for veneering of temperate zone non-coniferous wood, other than tropical coniferous wood, not exceeding 6 mm in thickness | $3^{3}$ |  | 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 | Other sheets for veneering of wood of endangered or threatened species, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | ABFE |
| 4408901990 | Other sheets for veneering, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | AB |
|  | ---Sheets for plywood |  |  |  |  |  |  |  |


| HS\# | Description | MFN $\%$ | $\begin{aligned} & \text { BA } \\ & \% \\ & \hline \end{aligned}$ | Gen \% | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44089021 | ---Other, temperate zone | 3 |  | 40 | 17 |  | kg |  |
| 4408902110 | Sheets for plywood of temperate zone non-coniferous wood of endangered or threatened species, not exceeding 6 mm in thickness | $3^{3}$ |  | 40 | 17 |  | kg | ABFE |
| 4408902190 | Other sheets for plywood of temperate zone non-coniferous wood, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | AB |
| 44089029 | ----Other | 3 |  | 40 | 17 |  | kg |  |
| 4408902910 | Other sheets for plywood of strainsensitive wood (gonystylus. Spp.), not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | ABFE |
| 4408902920 | Other sheets for plywood of wood of endangered or threatened species, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | ABFE |
| 4408902990 | Sheets for plywood of other wood, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | AB |
|  | ---Other |  |  |  |  |  |  |  |
| 44089091 | ----Other, temperate zone | 3 |  | 40 | 17 |  | kg |  |
| 4408909110 | Sheets of temperate zone nonconiferous 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 nonconiferous 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 | Other sheets of wood of endangered or threatened species, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | ABFE |
| 4408909990 | Other wood other than coniferous tropical wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness | 3 |  | 40 | 17 |  | kg | AB |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, Vjointed, 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 | 17 |  | kg |  |
| 4409101010 | Strips (blocks) for parquet flooring of coniferous wood of endangered or threatened species, not assembled continuouslv shaped alona anv of its | 7.5 |  | 50 | 17 |  | kg | ABFE |


| HS\# | Description | $\begin{aligned} & \text { MFN } \\ & \% \end{aligned}$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \\ & \hline \end{aligned}$ | Gen \% | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 | AB |
| 44091090 | ---Other | 7.5 |  | 50 | 17 |  | kg |  |
| 4409109010 | 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 | Wood of coniferous, continuously shaped along any of its edges or faces | 7.5 |  | 50 | 17 |  | kg | AB |
|  | -Non-coniferous |  |  |  |  |  |  |  |
|  | ---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 | Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces | 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 | Strips (blocks) for parquet flooring of acajou d'afrique, not assembled, continuously shaped along any of its edges or faces | 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 | Strips (blocks) for parquet flooring of other non-coniferous wood, not assembled, continuously shaped along any of its edges or faces | 4 |  | 50 | 17 |  | kg | AB |
| 44092090 | ---Other | 4 |  | 50 | 17 |  | kg |  |
| 4409209010 | Strain-sensitive wood, continuously 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 | Wood of endangered or threatened species, continuously shaped along any of its edges or faces | 4 |  | 50 | 17 |  | kg | ABFE |
| 4409209090 | Non-coniferous wood, continuously 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 lianeous materials, whether or not |  |  |  |  |  |  |  |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \mathbf{B A} \\ \% \end{array}$ | $\begin{aligned} & \hline \begin{array}{l} \text { Gen } \\ \% \end{array} \\ & \hline \end{aligned}$ | $\begin{array}{\|l} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 |  | kg | AB |
| 44102900 | --Other | 4 |  | 40 | 17 |  | kg | AB |
|  | -Other, of wood |  |  |  |  |  |  |  |
| 44103100 | --Unworked or not further worked than sanded | 4 |  | 40 | 17 |  | kg | AB |
| 44103200 | ---Surface-covered with melamineimpregnated paper | 4 |  | 40 | 17 |  | kg | AB |
| 44103300 | ---Surface-covered with decorative laminates of plastics | 4 |  | 40 | 17 |  | kg | AB |
| 44103900 | --Other | 4 |  | 40 | 17 |  | kg | AB |
| 44109000 | -Other | 7.5 |  | 40 | 17 |  | 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 $0.8 \mathrm{~g} / \mathrm{cm} 3$ : |  |  |  |  |  |  |  |
| 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 $0.5 \mathrm{~g} / \mathrm{cm} 3$ but not exceeding $0.8 \mathrm{~g} / \mathrm{cm} 3$ : |  |  |  |  |  |  |  |
| 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 $\mathrm{g} / \mathrm{cm} 3$ but not exceeding $0.5 \mathrm{~g} / \mathrm{cm} 3$ : |  |  |  |  |  |  |  |
| 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 |
|  | -Other: |  |  |  |  |  |  |  |
| 44119100 | --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: |  |  |  |  |  |  |  |
|  | - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness |  |  |  |  |  |  |  |
| 44121300 | --With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 12 | 12 | 30 | 17 |  | 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 |  | 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 | 12 |  | 30 | 17 |  | m3/kg | AB7FE |


| HS\# | Description | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \end{array}$ | $\begin{aligned} & \text { BA } \\ & \% \\ & \% \end{aligned}$ | Gen \% | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | thickness |  |  |  |  |  |  |  |
| 4412130030 | 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 | 12 |  | 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 | 12 |  | 30 | 17 | 13 | m3/kg | AB7 |
|  | --Other, with at least one outer ply of non-coniferous wood |  |  |  |  |  |  |  |
| 44121410 | ---With one outer ply of non-coniferous wood | 4 | 4 | 30 | 17 | 13 | m3/kg |  |
| 4412141010 | 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 nonconiferous 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 | 4 |  | 30 | 17 | 13 | m3/kg | AB7 |
| 44121490 | ---Other | 4 | 4 | 30 | 17 |  | $\mathrm{m} 3 / \mathrm{kg}$ |  |
| 4412149010 | 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 | 17 |  | 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 |  | 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 | ${ }^{4}$ |  | 30 | 17 | 13 | m3/kg | AB7 |
|  | -Other, with at least one outer ply of non-coniferous wood: |  |  |  |  |  |  |  |
| 44122200 | --With at least one ply of tropical wood specified in Subheading Note 1 to this chapter | 10 | 10 | 30 | 17 |  | m3/kg |  |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \mathbf{B A} \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \text { Gen } \\ \% \end{array}$ | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4412220010 | Laminated wood with at least one outer ply of acajou d'afrique | 10 |  | 30 | 17 |  | m3/kg | FEAB |
| 4412220020 | Laminated wood with at least one outer ply of strain-sensitive wood | 10 |  | 30 | 17 |  | 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 |  | 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 (gonystylus. Spp.), 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 | 10 |  | 30 | 17 |  | m3/kg | AB |
|  | --Other |  |  |  |  |  |  |  |
| 44122910 | ---With at least one outer ply of temperate zone non-coniferous wood | 10 | 10 | 30 | 17 |  | m3/kg |  |
| 4412291010 | Laminated wood, at least one outer ply of non-coniferous wood of endangered or threatened species, containing one layer of temperate zone non-coniferous wood | 10 |  | 30 | 17 | 13 | m3/kg | ABFE |
| 4412291090 | Other laminated wood, at least one outer ply of non-coniferous wood, containing one layer of temperate zone non-coniferous wood | 10 |  | 30 | 17 |  | m3/kg | AB |
| 44122990 | ---Other | 10 | 10 | 30 | 17 |  | m3/kg |  |
| 4412299010 | Laminated wood, at least one outer ply of non-coniferous wood of endangered or threatened species | 10 |  | 30 | 17 |  | m3/kg | ABFE |
| 4412299090 | Other laminated wood, at least one outer ply of non-coniferous wood | 10 |  | 30 | 17 | 13 | m3/kg | AB |
|  | -Other: |  |  |  |  |  |  |  |
| 44129200 | --With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | ${ }^{8}$ | 8 | 30 | 17 |  | m3/kg |  |
| 4412920010 | Laminated wood, at least one outer ply of tropical coniferous wood of endangered or threatened species, specified in Subheading Note 1 to this chapter | ${ }^{8}$ |  | 30 | 17 |  | m3/kg | ABFE |
| 4412920090 | Other laminated wood, at least one outer ply of tropical coniferous wood, specified in Subheading Note 1 to this chapter | 8 |  | 30 | 17 |  | m3/kg | AB |


| HS\# | Description | $\begin{array}{\|l\|l\|} \hline \text { MFN } \\ \% \end{array}$ | $\begin{array}{\|l\|} \hline \text { BA } \\ \% \\ \hline \end{array}$ | Gen \% | $\begin{array}{\|l\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44129300 | --Other, containing at least one layer of particle board | 10 | 10 | 30 | 17 |  | m3/kg |  |
| 4412930010 | 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 |  | m3/kg | ABFE |
| 4412930090 | Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of particle board | 10 |  | 30 | 17 |  | m3/kg | AB |
|  | --Other |  |  |  |  |  |  |  |
| 44129910 | ----Other, temperate zone | 4 | 4 | 30 | 17 |  | $\mathrm{m} 3 / \mathrm{kg}$ |  |
| 4412991010 | 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 | 30 | 17 |  | m3/kg |  |
| 4412999010 | Laminated wood, at least one outer ply of coniferous wood of endangered or threatened species | ${ }^{4}$ |  | 30 | 17 |  | m3/kg | ABFE |
| 4412999090 | Other laminated wood, at least one outer ply of coniferous wood | 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 |  | kg |  |
| 4414000010 | Frames for paintings, photographs, mirrors or similar objects, of Strainsensitive wood (gonystylus. Spp.) | 20 |  | 100 | 17 | 13 | kg | ABFE |
| 4414000020 | 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 |  | piece |  |
| 4415100010 | Cases and similar packing; cable-drums, of Strain-sensitive wood (gonystylus. Spp.) | 7.5 |  | 80 | 17 |  | piece | ABFE |
| 4415100020 | Cases and similar packing; cable-drums, of wood of endangered or threatened | 7.5 |  | 80 | 17 |  | piece | ABFE |


| HS\# | Description | $\begin{array}{\|l} \hline \text { MFN } \\ \% \end{array}$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \end{aligned}$ | Gen <br> \% | VAT $\%$ | Drawback\% | Unit | 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 |  |
| 44415200010 | Pallets, box pallets and other load boards; pallet collars, of Strain-sensitive wood (gonystylus. Spp.) | 7.5 |  | 80 | 17 | 13 | piece | ABFE |
| $4415200020 \|$p <br> th | 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 |  | 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 |  | 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 |  |
| 4417000010 | Tools, tool handles, boot or shoe lasts and trees, of Strain-sensitive wood (gonystylus. Spp.) | 16 |  | 80 | 17 | 13 | kg | ABFE |
| $4417000020 \|$tre <br> th | Tools, tool handles, boot or shoe lasts and trees, , of wood of endangered or threatened species | 16 |  | 80 | 17 |  | kg | ABFE |
| 4417000090 | Tools, tool handles, boot or shoe lasts and trees,, of wood | 16 |  | 80 | 17 |  | 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 |  | kg |  |
| 4418100010 | Windows, French-Windows and their frames, of Strain-sensitive wood (gonystylus. Spp.) | 4 |  | 70 | 17 |  | kg | ABFE |
| 4418100020 | Windows, French-Windows and their frames, of wood of endangered or threatened species |  |  | 70 | 17 |  | kg | ABFE |


| HS\# | Description | $\begin{aligned} & \text { MFN } \\ & \% \end{aligned}$ | $\begin{aligned} & \hline \mathbf{B A} \\ & \% \end{aligned}$ | Gen \% | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | 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 |  |
| 4418200010 | Doors and their frames and thresholds, of Strain-sensitive wood (gonystylus. Spp.) | 4 |  | 70 | 17 | 13 | kg | ABFE |
| 4418200020 | Doors and their frames and thresholds, of wood of endangered or threatened species | 4 |  | 70 | 17 | 13 | kg | ABFE |
| 4418200090 | Doors and their frames and thresholds, of other wood | 4 |  | 70 | 17 | 13 | kg | AB |
| 44183000 | -Parquet panels | 4 |  | 70 | 17 | 13 | kg |  |
| 4418300010 | Parquet panels of Strain-sensitive wood (gonystylus. Spp.) | 4 |  | 70 | 17 |  | kg | ABFE |
| 4418300020 | Parquet panels of wood of endangered or threatened species | 4 |  | 70 | 17 | 13 | kg | ABFE |
| 4418300090 | Parquet panels of other wood | 4 |  | 70 | 17 | 13 | kg | AB |
| 44184000 | -Shuttering for concrete constructional work | 4 |  | 70 | 17 | 13 | kg | AB |
| 44185000 | -Shingles and shakes | 7.5 |  | 70 | 17 | 13 | kg | AB |
| 44189000 | -Other | 4 |  | 70 | 17 | 13 | kg |  |
| 4418900010 | Builders' joinery and carpentry including cellular wood panels, of Strain-sensitive wood (gonystylus. Spp.) | 4 |  | 70 | 17 |  | kg | FEAB |
| 4418900020 | Builders' joinery and carpentry including cellular wood panels, of wood of endangered or threatened species | 4 |  | 70 | 17 | 13 | kg | FEAB |
| 4418900090 | 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 | 0 |  | 100 | 17 |  | kg | aAB |
| 44190020 | ---One-time chopsticks, of bamboo | 0 |  | 100 | 17 | 13 | kg |  |
| 4419002010 | One-time chopsticks, of bamboo of bamboo palm (Raphia vinifera) | 0 |  | 100 | 17 | 13 | kg | ABEa |
| 4419002090 | Other one-time chopsticks, of bamboo | 0 |  | 100 | 17 |  | kg | aAB |
| 44190090 | ---Other | 0 |  | 100 | 17 | 13 | kg |  |
| 4419009010 | Tableware and kitchenware of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 100 | 17 |  | kg | FEAB |
| 4419009020 | Tableware and kitchenware of wood of endangered or threatened species | 0 |  | 100 | 17 |  | kg | FEAB |
| 4419009090 | Tableware and kitchenware of other wood | 0 |  | 100 | 17 |  | kg | AB |
| 4420 | 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 | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|l\|} \hline \text { BA } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l} \hline \begin{array}{l} \text { Gen } \\ \% \end{array} \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \text { VAT } \\ \% \\ \hline \end{array}$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44201010 | ---Wood or bamboo carvings | 0 |  | 100 | 17 | 13 | kg |  |
| 4420101010 | Woodcut of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420101020 | Woodcut of wood of endangered or threatened species | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420101090 | Wood or bamboo carvings | 0 |  | 100 | 17 | 13 | kg | AB |
| 44201020 | ---Wooden fans | 0 |  | 100 | 17 | 13 | kg |  |
| 4420102010 | Wooden fans of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420102020 | Wooden fans of wood of endangered or threatened species | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420102090 | Wooden fans | 0 |  | 100 | 17 | 13 | kg | AB |
| 44201090 | ---Other | 0 |  | 100 | 17 | 13 | kg |  |
| 4420109010 | Statuettes and other ornaments of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420109020 | Statuettes and other ornaments of wood of endangered or threatened species | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420109090 | Statuettes and other ornaments of other wood | 0 |  | 100 | 17 | 13 | kg | AB |
|  | -Other: |  |  |  |  |  |  |  |
| 44209010 | ---Wood marquetry and inlaid wood | 0 |  | 45 | 17 | 13 | kg |  |
| 4420901010 | Wood marquetry and inlaid wood of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 45 | 17 | 13 | kg | FEAB |
| 4420901020 | Wood marquetry and inlaid wood of wood of endangered or threatened species | 0 |  | 45 | 17 | 13 | kg | FEAB |
| 4420901090 | Wood marquetry and inlaid wood | 0 |  | 45 | 17 | 13 | kg | AB |
| 44209090 | ---Other | 0 |  | 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) | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420909020 | 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) | 0 |  | 100 | 17 | 13 | kg | FEAB |
| 4420909090 | Caskets and similar articles or furniture not falling, of wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94) | 0 |  | 100 | 17 | 13 | kg | AB |
| 4421 | Other articles of wood: |  |  |  |  |  |  |  |
| 44211000 | -Clothes hangers | 0 |  | 90 | 17 | 13 | kg |  |
| 4421100010 | Clothes hangers of Strain-sensitive wood (gonystylus. Spp.) | 0 |  | 90 | 17 | 13 | kg | FEAB |
| 4421100020 | Clothes hangers of wood of endangered or threatened species | 0 |  | 90 | 17 | 13 | kg | FEAB |
| 4421100090 | Clothes hangers of wood | 0 |  | 90 | 17 | 13 | kg | AB |
|  | -Other: |  |  |  |  |  |  |  |
| 44219010 | ---Spools, cops, bobbins, sewing thread reels and the like | 0 |  | 35 | 17 | 13 | kg |  |
| 4421901010 | Spools, cops, bobbins, sewing | 0 |  | 35 | 17 | 13 | kg | FEAB |


| HS \# | Description | $\begin{array}{\|l\|} \hline \text { MFN } \\ \% \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \mathbf{B A} \\ \% \\ \hline \end{array}$ | Gen \% | VAT $\%$ | Drawback\% | Unit | S\&C |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | thread reels and the like of Strainsensitive wood (gonystylus. Spp.) |  |  |  |  |  |  |  |
| 4421901020 | Spools, cops, bobbins, sewing thread reels and the like, of wood of endangered or threatened species | 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 |  | 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 |  | kg | FEAB |
| 4421909090 | Articles of wood, not elsewhere specified or included | 0 |  | 90 | 17 | 13 | kg | AB |

