

Chapter 40

Rubber and articles thereof

NOTES—

1. Except where the context otherwise requires, throughout the Tariff the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

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Chapter 40—*continued*
Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.01			Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:		
4001.10.00	01C 09J	kg kg	– Natural rubber latex, whether or not pre-vulcanised . . . Thermosensitive and electro-positive latex . . . Other	Free	Free
			– Natural rubber in other forms:		
4001.21.00	00C	kg	-- Smoked sheets	Free	Free
4001.22.00	00H	kg	-- Technically specified natural rubber (TSNR)	Free	Free
4001.29			-- Other:		
4001.29.01	00F	kg	---- Creped	Free	Free
			---- Other:		
4001.29.11	00A	kg	----- Uncompounded	Free	Free
4001.29.19	00B	kg	----- Other	5	Free *See Below CA Free LDC Free
4001.30			– Balata, gutta-percha, guayule, chicle and similar natural gums:		
4001.30.01	00J	kg	-- Uncompounded	Free	Free
4001.30.09	00K	kg	-- Other	5	Free *See Below CA Free
40.02			Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:		
			– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	01F 09A	kg kg	-- Latex . . . Styrene-butadiene (SBR) . . . Carboxylated styrene-butadiene (XSBR)	Free	Free
4002.19			-- Other:		
4002.19.01	00L	kg	---- Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.19.09	01K 09E	kg kg	---- Other Styrene-butadiene (SBR) Other	Free	Free
4002.20			– Butadiene rubber (BR):		
4002.20.01	00C	kg	-- Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.20.09	01B 09H	kg kg	-- Other . . . Pre-vulcanised . . . Other	Free	Free
			– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31			-- Isobutene-isoprene (butyl) rubber (IIR):		
4002.31.01	00A	kg	---- Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.31.09	00B	kg	---- Other	Free	Free
4002.39			-- Other:		
4002.39.01	00H	kg	---- Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.39.09	00J	kg	---- Other	Free	Free
			– Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	00J	kg	-- Latex	Free	Free

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Chapter 40—*continued*
Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Synthetic rubber and factice derived from oils, etc.—<i>continued</i>					
– Chloroprene (chlorobutadiene) rubber (CR)— <i>continued</i>					
4002.49			– – Other:		
4002.49.01	00A	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.49.09	00B	kg	– – – Other	Free	Free
– Acrylonitrile-butadiene rubber (NBR):					
4002.51.00	00B	kg	– – Latex	Free	Free
4002.59			– – Other:		
4002.59.01	00E	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.59.09	00F	kg	– – – Other	Free	Free
4002.60			– Isoprene rubber (IR):		
4002.60.01	00H	kg	– – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.60.09	00J	kg	– – Other	Free	Free
4002.70			– Ethylene-propylene-non-conjugated diene rubber (EPDM):		
4002.70.01	00A	kg	– – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.70.09	00B	kg	– – Other	Free	Free
4002.80			– Mixtures of any product of heading 40.01 with any product of this heading:		
4002.80.01	00E	kg	– – Natural rubber latex with synthetic rubber latex	Free	Free
4002.80.09	00F	kg	– – Other	5	Free *See Below CA Free LDC Free
– Other:					
4002.91.00	00G	kg	– – Latex	Free	Free
4002.99			– – Other:		
4002.99.01	00K	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.99.09			– – – Other	Free	Free
	01J	kg	. . . . Factice		
	09D	kg	. . . . Other		
40.03					
4003.00.00	00H	kg	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	Free
40.04					
4004.00.00	00F	kg	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	Free
40.05					
Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:					
– Compounded with carbon black or silica:					
4005.10			– – Solutions and dispersions		
4005.10.01	00D	. .		5	Free *See Below CA Free
4005.10.09	00E	kg	– – Balata, gutta-percha and factice	5	Free *See Below CA Free
– – Other:					
4005.10.11	00K	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Compounded rubber, unvulcanised, in primary forms, etc.—<i>continued</i> — Compounded with carbon black or silica— <i>continued</i> — Other— <i>continued</i>		
4005.10.19	00L	kg	--- Other	5	Free *See Below CA Free
4005.20.00	00A	..	— Solutions; dispersions other than those of subheading 4005.10 — Other:	5	Free *See Below CA Free
4005.91.00	00A	kg	-- Plates, sheets and strip	5	Free *See Below CA Free LDC Free
4005.99			-- Other:		
4005.99.01	00D	kg	--- Natural rubber other than latex	5	Free *See Below CA Free LDC Free
4005.99.09			--- Other	Free	Free
	01C	kg	. . . . Compounded synthetic rubber		
	19F	kg	. . . . Other		
40.06			Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:		
4006.10			— “Camel-back” strips for retreading rubber tyres:		
4006.10.01	00B	..	-- Of natural gums	5	Free *See Below CA Free
4006.10.09	00C	..	-- Other	5	Free *See Below CA Free
4006.90			— Other:		
4006.90.01	00A	m	-- Tubes	5	Free *See Below CA Free
4006.90.09			-- Other	5	Free *See Below CA Free
	01L	..	. . . Rings and discs		
	09F	..	. . . Thread		
	19C	..	. . . Other		
40.07					
4007.00.00	00L	..	Vulcanised rubber thread and cord	Free	Free
40.08			Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
			— Of cellular rubber:		
4008.11			-- Plates, sheets and strip:		
			---- Flooring:		
4008.11.01	00C	..	---- Mats, rectangular, made by cutting from the piece	5	Free *See Below CA Free
4008.11.09	00D	..	---- Underlay of rubber	5	Free *See Below CA Free
4008.11.19	00K	..	---- Other	5	Free *See Below CA Free
4008.11.29	00E	..	--- Other	5	Free *See Below CA Free
4008.19.00	00C	..	-- Other	5	Free *See Below CA Free

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Chapter 40—*continued*
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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plates, sheets, strip, rods and profile shapes, etc.—<i>continued</i>					
– Of non-cellular rubber:					
4008.21			– – Plates, sheets and strip:		
			– – – Flooring:		
4008.21.01	00G	..	– – – – Mats, rectangular, made by cutting from the piece	5	Free *See Below CA Free
4008.21.09	00H	..	– – – – Other	5	Free *See Below CA Free
4008.21.19	00C	..	– – – Other	5	Free *See Below CA Free
4008.29.00	00G	..	– – Other	5	Free *See Below CA Free
40.09	 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):				
– Not reinforced or otherwise combined with other materials:					
4009.11.00	00E	m	– – Without fittings	5	Free *See Below CA Free
4009.12			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.12.11	00A	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free
4009.12.14	00L	m	– – – – Other	5	Free *See Below CA Free
4009.12.19	00B	m	– – – Other	5	Free *See Below CA Free
– Reinforced or otherwise combined only with metal:					
4009.21.00	00J	m	– – Without fittings	5	Free *See Below CA Free
4009.22			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.22.11	00E	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free
4009.22.14	00D	m	– – – – Other	5	Free *See Below CA Free
4009.22.19	00F	m	– – – Other	5	Free *See Below CA Free
– Reinforced or otherwise combined only with textile materials:					
4009.31.00	00B	m	– – Without fittings	5	Free *See Below CA Free
4009.32			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.32.11	00J	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free
4009.32.14	00H	m	– – – – Other	5	Free *See Below CA Free
4009.32.19	00K	m	– – – Other	5	Free *See Below CA Free
– Reinforced or otherwise combined with other materials:					
4009.41.00	00F	m	– – Without fittings	5	Free *See Below CA Free

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Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tubes, pipes and hoses, of vulcanised rubber other, etc.—<i>continued</i> — Reinforced or otherwise combined with other materials— <i>continued</i>		
4009.42			-- With fittings:		
			--- Hydraulic brake hoses:		
4009.42.11	00B	No.	---- Automotive brake hoses	5	Free *See Below CA Free
4009.42.14	00A	m	---- Other	5	Free *See Below CA Free
4009.42.19	00C	m	--- Other	5	Free *See Below CA Free
40.10			Conveyor or transmission belts or belting, of vulcanised rubber:		
			— Conveyor belts or belting:		
4010.11.00			-- Reinforced only with metal	5	Free *See Below CA Free
	01G	kg	. . . Of a width exceeding 20 cm		
	09B	kg	. . . Other		
4010.12.00			-- Reinforced only with textile materials	5	Free *See Below CA Free
	01A	kg	. . . Of a width exceeding 20 cm		
	09G	kg	. . . Other		
4010.19.00			-- Other	5	Free *See Below CA Free
			. . . Reinforced only with plastics:		
	10B	kg	. . . . Of a width exceeding 20 cm		
	15C	kg	. . . . Other		
			. . . Other:		
	19F	kg	. . . . Of a width exceeding 20 cm		
	25L	kg	. . . . Other		
			— Transmission belts or belting:		
4010.31.00	00F	. .	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.32.00	00L	. .	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.33.00	00E	. .	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.34.00	00K	. .	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.35.00			-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5	Free *See Below CA Free
	11K	kg	. . . Of a width exceeding 20 cm		
	19E	kg	. . . Other		
4010.36.00			-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5	Free *See Below CA Free
	11D	kg	. . . Of a width exceeding 20 cm		
	19K	kg	. . . Other		
4010.39			-- Other:		
4010.39.11	00D	. .	--- Belts and belting, cogged, toothed or otherwise adapted for the timing of mechanical or electrical functions	Free	Free
4010.39.19			--- Other	5	Free *See Below CA Free
	11L	kg	. . . Of a width exceeding 20 cm		
	19F	kg	. . . Other		

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Chapter 40—continued
Rubber and articles thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.11			New pneumatic tyres, of rubber:		
4011.10			– Of a kind used on motor cars (including station wagons and racing cars):		
4011.10.01			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free
	01G	No.	. . . . Bias ply		
			. . . . Radial ply:		
	11D	No.	. . . . Steel belted		
	19K	No.	. . . . Other		
4011.10.09			– – Other	5	Free *See Below AAN 5 1/2017 Free CA Free MY 5 1/2015 Free
	01H	No.	. . . . Bias ply		
			. . . . Radial ply:		
	11E	No.	. . . . Steel belted		
	19L	No.	. . . . Other		
4011.20			– Of a kind used on buses or lorries:		
			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:		
4011.20.03			– – – Internal rim diameter less than 495 mm	5	Free *See Below CA Free
			. . . . Light truck (internal rim diameter not exceeding 360 mm regardless of ply rating):		
	01C	No.	. . . . . Bias ply		
	09J	No.	. . . . . Radial ply		
			. . . . . Other light truck:		
	11L	No.	. . . . . Bias ply		
	19F	No.	. . . . . Radial ply		
			. . . . . Other:		
	21H	No.	. . . . . Bias ply		
	29C	No.	. . . . . Radial ply		
4011.20.07			– – – Other	Free	Free
	01J	No.	. . . . Bias ply		
	09D	No.	. . . . Radial ply		
			– – Other:		
4011.20.12			– – – Internal rim diameter less than 495 mm	5	Free *See Below AAN 5 1/2020 Free CA Free MY 5 1/2015 Free
			. . . . Light truck (internal rim diameter not exceeding 360 mm regardless of ply rating):		
	01B	No.	. . . . . Bias ply		
	09H	No.	. . . . . Radial ply		
			. . . . . Other light truck:		
	11K	No.	. . . . . Bias ply		
	19E	No.	. . . . . Radial ply		
			. . . . . Other:		
	21G	No.	. . . . . Bias ply		
	29B	No.	. . . . . Radial ply		
4011.20.18			– – – Other	Free	Free
	01L	No.	. . . . Bias ply		
	09F	No.	. . . . Radial ply		
4011.30.00	00K	No.	– Of a kind used on aircraft	Free	Free
4011.40.00	00C	No.	– Of a kind used on motorcycles	Free	Free
4011.50.00	00G	No.	– Of a kind used on bicycles	Free	Free

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Chapter 40—continued
Rubber and articles thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
New pneumatic tyres, of rubber—continued					
– Other, having a “herring-bone” or similar tread:					
4011.61.00			-- Of a kind used on agricultural or forestry vehicles and machines	Free	Free
			. . . . Tractor:		
	11L	No.	. . . . . Internal rim diameter exceeding 230 mm but not exceeding 508 mm		
	12J	No.	. . . . . Internal rim diameter exceeding 508 mm		
	14E	No.	. . . . Grader		
	16A	No.	. . . . Earthmover		
			. . . . Other:		
	17K	No.	. . . . . Industrial		
	19F	No.	. . . . . Other		
4011.62.00	00K	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	Free
4011.63.00	00D	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	Free	Free
4011.69			-- Other:		
			--- Of a kind used on light commercial vehicles:		
4011.69.11			---- Internal rim diameter less than 508 mm	5	Free *See Below AAN 5 1/2017 Free CA Free
	11J	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13E	No.	. . . . . Steel belted		
	19D	No.	. . . . . Other		
4011.69.16			---- Other	Free	Free
	11L	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13G	No.	. . . . . Steel belted		
	19F	No.	. . . . . Other		
4011.69.19	00D	No.	--- Other	Free	Free
			– Other:		
4011.92.00			-- Of a kind used on agricultural or forestry vehicles and machines	Free	Free
			. . . . Tractor:		
	11F	No.	. . . . . Internal rim diameter exceeding 230 mm but not exceeding 508 mm		
	12D	No.	. . . . . Internal rim diameter exceeding 508 mm		
	14L	No.	. . . . Grader		
	16G	No.	. . . . Earthmover		
			. . . . Other:		
	17E	No.	. . . . . Industrial		
	19A	No.	. . . . . Other		
4011.93.00	00E	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	Free
4011.94.00	00K	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	Free	Free
4011.99			-- Other:		
			--- Of a kind used on light commercial vehicles:		
4011.99.11			---- Internal rim diameter less than 508 mm	5	Free *See Below AAN 5 1/2020 Free CA Free
	10A	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13F	No.	. . . . . Steel belted		
	18G	No.	. . . . . Other		
4011.99.14			---- Other	Free	Free
	11J	No.	. . . . . Bias ply		
		 Radial ply:		
	13E	No. Steel belted		
	19D	No. Other		
4011.99.19	00E	No.	--- Other	Free	Free

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Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
			– Retreaded tyres:		
4012.11			-- Of a kind used on motor cars (including station wagons and racing cars):		
4012.11.11	00G	No.	--- Internal rim diameter less than 508 mm	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
4012.11.19	00H	No.	--- Other	Free	Free
4012.12.00	00K	No.	-- Of a kind used on buses or lorries	Free	Free
4012.13.00	00D	No.	-- Of a kind used on aircraft	Free	Free
4012.19			-- Other:		
			--- Of a kind used on light commercial vehicles:		
4012.19.11	00C	No.	---- Internal rim diameter less than 508 mm	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
4012.19.19	00D	No.	---- Other	Free	Free
4012.19.29	00K	No.	--- Other	Free	Free
4012.20			– Used pneumatic tyres:		
			-- Of a kind used on motor cars (including station wagons and racing cars), or on light commercial vehicles:		
4012.20.01			--- Internal rim diameter less than 508 mm	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
	01J	No.	. . . . Of a kind used on motor cars (including stationwagons and racing cars)		
	09D	No.	. . . . Of a kind used on light commercial vehicles		
4012.20.09	00A	No.	--- Other	Free	Free
4012.20.19	00G	No.	-- Other	Free	Free
4012.90.00			– Other	Free	Free
			. . Solid or cushion tyres:		
			. . . Solid:		
	01H	No.	. . . . Industrial		
	09C	No.	. . . . Other		
	19L	No.	. . . Other		
			. . Other:		
	29H	kg	. . . Tyre flaps		
			. . . Tyre treads:		
	31K	kg	. . . . Interchangeable tyre treads		
	35B	kg	. . . . Pre-cured tyre tread		
	39E	kg	. . . . Other		
40.13			Inner tubes, of rubber:		
4013.10.00	00J	No.	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free
4013.20.00	10K	No.	– Of a kind used on bicycles	Free	Free
4013.90.00	00H	No.	– Other	Free	Free
40.14			Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
4014.10.00	10D	Hd	– Sheath contraceptives	Free	Free
4014.90			– Other:		
4014.90.01	00B	No.	-- Hot-water bottles	Free	Free
4014.90.09	00C	No.	-- Teats	5	Free *See Below CA Free LDC Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 40—*continued*
Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Hygienic or pharmaceutical articles (including teats), etc.—<i>continued</i>					
– Other— <i>continued</i>					
4014.90.11	00H	No.	-- Urinals designed for wear	Free	Free
4014.90.19	00J	No.	-- Other	Free	Free
40.15					
Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:					
– Gloves, mittens and mitts:					
4015.11.00	00K	pr	-- Surgical	Free	Free
4015.19			-- Other:		
4015.19.01	00B	pr	--- Household	Free	Free
4015.19.09			--- Other	Free	Free
	01A	pr	. . . . Of types suited for industrial, scientific or similar purposes		
	09G	pr	. . . . Other		
4015.90.00	00D	..	-- Other	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free CN & HK 0.8 1/2016 Free KR 3.3 1/2016 1.6 1/2017 Free
40.16					
Other articles of vulcanised rubber other than hard rubber:					
– Of cellular rubber:					
4016.10.01	00K	..	-- Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	5	Free *See Below CA Free
4016.10.09	00L	..	-- Other	5	Free *See Below CA Free
– Other:					
-- Floor coverings and mats:					
4016.91			--- Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	5	Free *See Below CA Free
4016.91.01	00C	..	--- Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	5	Free *See Below CA Free
4016.91.09	00D	..	--- Other	5	Free *See Below CA Free
4016.92.00	00A	..	-- Erasers	5	Free *See Below CA Free
4016.93.00	00F	..	-- Gaskets, washers and other seals	5	Free *See Below CA Free
4016.94.00	00L	..	-- Boat or dock fenders, whether or not inflatable	5	Free *See Below CA Free
4016.95.00	00E	..	-- Other inflatable articles	5	Free *See Below CA Free
-- Other:					
4016.99			--- Rubber bands; date and other stamp type; paste applicators and other articles of stationery	5	Free *See Below CA Free
4016.99.01					
	01H	..	. . . . Unmounted characters for use with goods falling within heading 96.11		
	09C	..	. . . . Rubber bands		
	19L	..	. . . . Other		
4016.99.09	00L	..	--- Milking-machine parts	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 40—*continued*
Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Other articles of vulcanised rubber other than hard rubber—<i>continued</i>					
— Other— <i>continued</i>					
-- Other— <i>continued</i>					
4016.99.11	00E	..	---- Parts and accessories of goods falling within heading 86.07	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
4016.99.19	00F	..	---- Parts and accessories of goods falling within heading 86.08	5	Free *See Below CA Free LDC Free
---- Parts and accessories of motor vehicles of headings 87.01 to 87.05:					
----- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:					
4016.99.22	00G	No.	----- For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA 3.33 KR 8.3 1/2016 4.1 1/2017 Free
4016.99.25	00F	No.	----- For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
4016.99.29	00A	No.	----- For other vehicles exceeding 10,500 kg	Free	Free
----- Other:					
4016.99.31	00F	No.	----- Suspension shock absorbers	Free	Free
4016.99.39			----- Other	5	Free *See Below CA Free
	01E	No.	. . . . . Bumpers and parts thereof		
	09L	No.	. . . . . Steering wheels		
	11B	No.	. . . . . Moulded rubber mudflaps		
	19H	No.	. . . . . Other		
---- Parts and accessories of goods falling within heading 87.09:					
4016.99.41	00A	..	---- For tractors of the type used on railway station platforms	Free	Free
4016.99.49	00B	..	---- Other	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free LDC Free
4016.99.51	00G	..	---- Parts and accessories of goods falling within heading 87.10	Free	Free
4016.99.59	00H	..	---- Parts and accessories of goods falling within heading 87.11	Free	Free
4016.99.61	00B	..	---- Parts and accessories of goods falling within heading 87.12	5	Free *See Below CA Free
4016.99.69	00C	..	---- Parts and accessories of goods falling within heading 87.13	5	Free *See Below CA Free
4016.99.71	00H	..	---- Parts and accessories of goods falling within heading 87.15	5	Free *See Below CA Free
4016.99.79	00J	..	---- Parts and accessories of goods falling within heading 87.16		The rates applicable to the vehicles for which the parts have been designed
4016.99.81	00C	..	---- Parts and accessories of goods falling within headings 88.01 to 88.05	Free	Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 40—*continued*
Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other articles of vulcanised rubber other than hard rubber—<i>continued</i>		
			– Other— <i>continued</i>		
			– – Other— <i>continued</i>		
4016.99.99			– – – Other	5	Free *See Below CA Free
	01H	.. . . .	Stoppers, plain unornamental, for containers of a kind commonly used for the conveyance or packing of goods		
	09C	.. . . .	Articles of a kind used on machinery, mechanical or electrical appliances of Chapters 84 and 85 or goods of Chapter 90		
	29H	.. . . .	Other		
40.17					
4017.00			Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:		
4017.00.01	00D	..	– Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	Free
4017.00.09			– Articles of hard rubber	5	Free *See Below CA Free
	01C	.. . . .	Stoppers, plain unornamental, for containers of a kind commonly used for the conveyance or packing of goods		
	09J	.. . . .	Urinals		
	19F	.. . . .	Other		
			* * *		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

SECTION IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Chapter 44

Wood and articles of wood; wood charcoal

NOTES—

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (i) Goods of heading 68.08;
 - (j) Imitation jewellery of heading 71.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (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 thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTES—

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, 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, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

* * *

Chapter 44—*continued***Wood and articles of wood; wood charcoal—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.01			Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.10.00	00L	..	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	Free
			– Wood in chips or particles:		
4401.21.00			– – Coniferous	Free	Free
	01G	BDU of <i>Pinus radiata</i> 1089.6 kg			
	09B	BDU of Other 1089.6 kg			
4401.22.00			– – Non-coniferous	Free	Free
	01A	BDU of Beech 1089.6 kg			
	09G	BDU of Other 1089.6 kg			
			– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	00B	..	– – Wood pellets	Free	Free
4401.39.00	00J	..	– – Other	Free	Free
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402.10.00	00J	kg	– Of bamboo	Free	Free
4402.90.00	00H	kg	– Other	Free	Free
44.03			Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
4403.10.00			– Treated with paint, stains, creosote or other preservatives	Free	Free
			. . . Sawlogs and veneer logs:		
			. . . . Of coniferous species:		
	51A	m ³	. . . . . <i>Pinus radiata</i>		
	59G	m ³	. . . . . Other		
	61J	m ³	. . . . Of non-coniferous species		
			. . . Other:		
			. . . . Of coniferous species:		
	63E	m ³	. . . . . <i>Pinus radiata</i>		
	69D	m ³	. . . . . Other		
	71F	m ³	. . . . Of non-coniferous species		
4403.20.00			– Other, coniferous	Free	Free
			. . . Sawlogs and veneer logs:		
	31L	m ³	. . . . <i>Pinus radiata</i>		
	39F	m ³	. . . . Other		
			. . . Other:		
	41H	m ³	. . . . Pulpwood		
	49C	m ³	. . . . Other		
			– Other, of tropical wood specified in Subheading Note 2 to this Chapter:		
4403.41.00	00B	m ³	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.49.00			– – Other	Free	Free
	01G	m ³	. . . . White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		
	10F	m ³	. . . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	17C	m ³	. . . . Okoumé, Obeche, Sapelli, Sipo, Acajou d' Afrique, Makoré and Iroko		
	25D	m ³	. . . . Tiamá, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	33E	m ³	. . . . Merbau (Kwila)		
	41F	m ³	. . . . Ramin		
	49A	m ³	. . . . Other		
			– Other:		
4403.91.00	00L	m ³	– – Of oak (<i>Quercus spp.</i>)	Free	Free
4403.92.00	00E	m ³	– – Of beech (<i>Fagus spp.</i>)	Free	Free
4403.99.00	00G	m ³	– – Other	Free	Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.04			Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:		
4404.10.00	00E	..	– Coniferous	Free	Free
4404.20.00		..	– Non-coniferous	Free	Free
	10F	..	.. Merbau (Kwila)		
	15G	..	.. Ramin		
	19K	..	.. Other		
44.05					
4405.00.00	00K	..	Wood wool; wood flour	Free	Free
44.06			Railway or tramway sleepers (cross-ties) of wood:		
4406.10.00	00A	m ³	– Not impregnated	Free	Free
4406.90.00	00L	m ³	– Other	Free	Free
44.07			Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:		
4407.10			– Coniferous: – – <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> :		
4407.10.01			– – – Planed	Free	Free
	01D	m ³	. . . . Square dressed, structural		
	09K	m ³	. . . . Other		
4407.10.09	00G	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.10.19	00B	m ³	– – – Other – – <i>Sequoia sempervirens</i> (redwood):	Free	Free
4407.10.21			– – – Planed	Free	Free
	01E	m ³	. . . . Square dressed, structural		
	09L	m ³	. . . . Other		
4407.10.29	00H	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.10.39	00C	m ³	– – – Other – – <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”):	Free	Free
4407.10.41			– – – Planed	Free	Free
	01F	m ³	. . . . Square dressed, structural		
	09A	m ³	. . . . Other		
4407.10.49	00J	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.10.59	00D	m ³	– – – Other – – <i>Thuja plicata</i> (“western red cedar”):	Free	Free
4407.10.61			– – – Planed	Free	Free
	01G	m ³	. . . . Square dressed, structural		
	09B	m ³	. . . . Other		
4407.10.69	00K	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.10.79	00E	m ³	– – – Other	Free	Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>		
			– Coniferous— <i>continued</i>		
			– – Other kinds:		
4407.10.81			– – – Planed	Free	Free
			. . . . . Square dressed, structural:		
			. . . . . <i>Pinus radiata</i> :		
	21B	m ³	. . . . . Not preservative treated		
	25E	m ³	. . . . . Preservative treated		
	29H	m ³	. . . . . Other		
			. . . . . Other:		
			. . . . . <i>Pinus radiata</i> :		
	31K	m ³	. . . . . Not preservative treated		
	35B	m ³	. . . . . Preservative treated		
	39E	m ³	. . . . . Other		
4407.10.89			– – – Sanded or finger-jointed	5	Free *See Below CA Free
	01J	m ³	. . . . . Not preservative treated		
	05A	m ³	. . . . . Preservative treated		
4407.10.99			– – – Other	Free	Free
	01D	m ³	. . . . . Larch		
	09K	m ³	. . . . . Rimu		
			. . . . . <i>Pinus radiata</i> :		
	13H	m ³	. . . . . Not preservative treated		
	15D	m ³	. . . . . Preservative treated		
	19G	m ³	. . . . . Other		
			– Of tropical wood specified in Subheading Note 2 to this Chapter:		
4407.21			– – Mahogany (<i>Swietenia spp.</i>):		
4407.21.12			– – – Planed	Free	Free
	10C	m ³	. . . . . Square dressed, structural		
	15D	m ³	. . . . . Other		
4407.21.25	00L	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.21.95	00J	m ³	– – – Other	Free	Free
4407.22			– – Virola, Imbuia and Balsa:		
4407.22.12			– – – Planed	Free	Free
	10H	m ³	. . . . . Square dressed, structural		
	15J	m ³	. . . . . Other		
4407.22.25	00E	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.22.95	00C	m ³	– – – Other	Free	Free
4407.25			– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.25.10			– – – Planed	Free	Free
	01K	m ³	. . . . . Square dressed, structural		
	09E	m ³	. . . . . Other		
4407.25.20	00G	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.25.90	00E	m ³	– – – Other	Free	Free
4407.26			– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
4407.26.10			– – – Planed	Free	Free
	01D	m ³	. . . . . Square dressed, structural		
	09K	m ³	. . . . . Other		
4407.26.20	00A	m ³	– – – Sanded or finger-jointed	5	Free *See Below CA Free
4407.26.90	00K	m ³	– – – Other	Free	Free
4407.27			– – Sapelli:		
4407.27.01			– – – Planed	Free	Free
	10J	m ³	. . . . . Square dressed, structural		
	19B	m ³	. . . . . Other		

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i> — Of tropical wood specified in Subheading Note 2, etc.— <i>continued</i> — Sapelli— <i>continued</i>					
4407.27.09	00B	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.27.19	00H	m ³	--- Other	Free	Free
4407.28			-- Iroko:		
4407.28.01			--- Planed	Free	Free
	10C	m ³	. . . . Square dressed, structural		
	19G	m ³	. . . . Other		
4407.28.09	00G	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.28.19	00B	m ³	--- Other	Free	Free
4407.29			-- Other:		
			--- Planed:		
4407.29.10			---- Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	Free	Free
			. . . . Square dressed, structural:		
	10G	m ³	. . . . . Merbau (Kwila)		
	15H	m ³	. . . . . Ramin		
	19L	m ³	. . . . . Other		
			. . . . . Other:		
	27A	m ³	. . . . . Merbau (Kwila)		
	29H	m ³	. . . . . Ramin		
	39E	m ³	. . . . . Other		
4407.29.25			---- Okoumé, Obeche, Sipo, Acajou d’Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	Free	Free
	10D	m ³	. . . . . Square dressed, structural		
	19H	m ³	. . . . . Other		
4407.29.30			---- Other	Free	Free
	01J	m ³	. . . . . Square dressed, structural		
	09D	m ³	. . . . . Other		
4407.29.40			--- Sanded or finger-jointed	5	Free *See Below CA Free
	10C	m ³	. . . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	15D	m ³	. . . . Okoumé, Obeche, Sipo, Acajou d’Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	19G	m ³	. . . . Merbau (Kwila)		
	27H	m ³	. . . . Ramin		
	39A	m ³	. . . . Other		
4407.29.90			--- Other	Free	Free
	10L	m ³	. . . . Keruing, Kapur, Teak, Jongkong, Jelutong and Kempas		
	15A	m ³	. . . . Okoumé, Obeche, Sipo, Acajou d’Afrique, Makoré, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé		
	19D	m ³	. . . . Merbau (Kwila)		
	27E	m ³	. . . . Ramin		
	39J	m ³	. . . . Other		
			– Other:		
4407.91			-- Of oak (<i>Quercus spp.</i>):		
4407.91.01			--- Planed	Free	Free
	01H	m ³	. . . . Square dressed, structural		
	09C	m ³	. . . . Other		
4407.91.09	00L	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.91.19	00F	m ³	--- Other	Free	Free
4407.92			-- Of beech (<i>Fagus spp.</i>):		
4407.92.01			--- Planed	Free	Free
	01B	m ³	. . . . Square dressed, structural		
	09H	m ³	. . . . Other		
4407.92.09	00E	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.92.19	00L	m ³	--- Other	Free	Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Wood sawn or chipped lengthwise, sliced or peeled, etc.—<i>continued</i>					
— Other— <i>continued</i>					
4407.93			— Of maple (<i>Acer spp.</i>):		
4407.93.01	10F 19K	m ³ m ³	--- Planed Square dressed, structural Other	Free	Free
4407.93.09	00K	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.93.19	00E	m ³	--- Other	Free	Free
4407.94			— Of cherry (<i>Prunus spp.</i>):		
4407.94.01	10L 19D	m ³ m ³	--- Planed Square dressed, structural Other	Free	Free
4407.94.09	00D	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.94.19	00K	m ³	--- Other	Free	Free
4407.95			— Of Ash (<i>Fraxinus spp.</i>):		
4407.95.01	10E 19J	m ³ m ³	--- Planed Square dressed, structural Other	Free	Free
4407.95.09	00J	m ³	--- Sanded or finger-jointed	5	Free *See Below CA Free
4407.95.19	00D	m ³	--- Other	Free	Free
4407.99			— Other:		
			--- Hickory, <i>Juglans</i> species:		
4407.99.01	10C 19G	m ³ m ³	---- Planed Square dressed, structural Other	Free	Free
4407.99.09	10D	m ³	---- Sanded or finger-jointed	5	Free *See Below CA Free
4407.99.19	10K	m ³	---- Other	Free	Free
			--- <i>Eucalyptus</i> species:		
4407.99.21	01E 09L	m ³ m ³	---- Planed Square dressed, structural Other	Free	Free
4407.99.29	00H	m ³	---- Sanded or finger-jointed	5	Free *See Below CA Free
4407.99.39	00C	m ³	---- Other	Free	Free
			--- Other:		
4407.99.41	10E 19J	m ³ m ³	---- Planed Square dressed, structural Other	Free	Free
4407.99.49	10F	m ³	---- Sanded or finger-jointed	5	Free *See Below CA Free
4407.99.59	10A 19E	m ³ m ³	---- Other Tawa Other	Free	Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.08			Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:		
4408.10			– Coniferous:		
4408.10.01			– – Planed	Free	Free
	01B	m ³	. . . <i>Pinus radiata</i>		
	09H	m ³	. . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”)		
	19E	m ³	. . . Other		
4408.10.09			– – Other	5	Free *See Below CA Free
			. . . . Not exceeding 1 mm in thickness:		
			. . . . . Rotary:		
	01C	m ³	. . . . . <i>Sequoia sempervirens</i> (redwood)		
	09J	m ³	. . . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”)		
	11L	m ³	. . . . . <i>Pinus radiata</i>		
	19F	m ³	. . . . . <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	21H	m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”)		
	25L	m ³	. . . . . Rimu		
	29C	m ³	. . . . . Other		
			. . . . . Sliced:		
	31E	m ³	. . . . . <i>Sequoia sempervirens</i> (redwood)		
	35H	m ³	. . . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”)		
	39L	m ³	. . . . . <i>Pinus radiata</i>		
	41B	m ³	. . . . . <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	45E	m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”)		
	47A	m ³	. . . . . Rimu		
	49H	m ³	. . . . . Other		
			. . . . Exceeding 1 mm in thickness:		
			. . . . . Rotary:		
	51K	m ³	. . . . . <i>Sequoia sempervirens</i> (redwood)		
	59E	m ³	. . . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”)		
	61G	m ³	. . . . . <i>Pinus radiata</i>		
	69B	m ³	. . . . . <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	71D	m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”)		
	75G	m ³	. . . . . Rimu		
	79K	m ³	. . . . . Other		
			. . . . . Sliced:		
	81A	m ³	. . . . . <i>Sequoia sempervirens</i> (redwood)		
	85D	m ³	. . . . . <i>Pseudotsuga douglasii</i> (“Douglas fir”, “Oregon pine”)		
	89G	m ³	. . . . . <i>Pinus radiata</i>		
	91J	m ³	. . . . . <i>Juniperus virginiana</i> (“eastern red cedar”), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i>		
	95A	m ³	. . . . . <i>Thuja plicata</i> (“western red cedar”)		
	97H	m ³	. . . . . Rimu		
	99D	m ³	. . . . . Other		
			– Of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.31			– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.10			– – – Planed	Free	Free
	01C	m ³	. . . . Meranti Bakau		
	09J	m ³	. . . . Other		
4408.31.90			– – – Other	5	Free *See Below CA Free
			. . . . . Meranti Bakau		
			. . . . . Not exceeding 1 mm in thickness:		
	01G	m ³	. . . . . Rotary		
	09B	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	11D	m ³	. . . . . Rotary		
	19K	m ³	. . . . . Sliced		
			. . . . . Other:		
			. . . . . Not exceeding 1 mm in thickness:		
	21A	m ³	. . . . . Rotary		
	29G	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	31J	m ³	. . . . . Rotary		
	39D	m ³	. . . . . Sliced		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Sheets for veneering (including those obtained by, etc.—<i>continued</i> — Of tropical wood specified in Subheading Note 2, etc.— <i>continued</i>		
4408.39			— Other:		
4408.39.10			— — Planed	Free	Free
	01K	m ³	. . . . White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d' Afrique and Sapelli, Mahogany (<i>Swietenia spp.</i>)		
	11G	m ³	. . . . Merbau (Kwila)		
	17F	m ³	. . . . Ramin		
	29K	m ³	. . . . Other		
4408.39.90			— — Other	5	Free *See Below CA Free
			. . . . White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d' Afrique and Sapelli, Mahogany (<i>Swietenia spp.</i>):		
			. . . . . Not exceeding 1mm in thickness:		
	01C	m ³	. . . . . Rotary		
	09J	m ³	. . . . . Sliced		
			. . . . . Exceeding 1mm in thickness:		
	11L	m ³	. . . . . Rotary		
	29C	m ³	. . . . . Sliced		
			. . . . Merbau (Kwila):		
			. . . . . Not exceeding 1mm in thickness:		
	33A	m ³	. . . . . Rotary		
	35H	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	37D	m ³	. . . . . Rotary		
	43J	m ³	. . . . . Sliced		
			. . . . Ramin:		
			. . . . . Not exceeding 1mm in thickness:		
	45E	m ³	. . . . . Rotary		
	47A	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	53F	m ³	. . . . . Rotary		
	55B	m ³	. . . . . Sliced		
			. . . . Other:		
			. . . . . Not exceeding 1mm in thickness:		
	59E	m ³	. . . . . Rotary		
	61G	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	63C	m ³	. . . . . Rotary		
	69B	m ³	. . . . . Sliced		
4408.90			— Other:		
			— — Other tropical hardwoods:		
4408.90.02			— — — Planed	Free	Free
	01H	m ³	. . . . Baboen, Palissandre du Brésil and Bois de Rose femelle		
	09C	m ³	. . . . Other		
4408.90.08			— — — Other	5	Free *See Below CA Free
			. . . . Baboen, Palissandre du Brésil and Bois de Rose femelle		
			. . . . . Not exceeding 1 mm in thickness:		
	01F	m ³	. . . . . Rotary		
	09A	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	11C	m ³	. . . . . Rotary		
	29F	m ³	. . . . . Sliced		
			. . . . Other:		
			. . . . . Not exceeding 1 mm in thickness:		
	31H	m ³	. . . . . Rotary		
	39C	m ³	. . . . . Sliced		
			. . . . . Exceeding 1 mm in thickness:		
	41E	m ³	. . . . . Rotary		
	49L	m ³	. . . . . Sliced		
			— — Ash, hickory, <i>Juglans</i> species; oak:		
4408.90.11	00J	m ³	— — — Planed	Free	Free

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Sheets for veneering (including those obtained by, etc.—<i>continued</i>)					
— Other— <i>continued</i>					
-- Ash, hickory, <i>Juglans</i> species; oak— <i>continued</i>					
4408.90.19			--- Other	5	Free *See Below CA Free
			. . . . Not exceeding 1 mm in thickness:		
	01H	m ³	. . . . . Rotary		
	09C	m ³	. . . . . Sliced		
			. . . . Exceeding 1 mm in thickness:		
	11E	m ³	. . . . . Rotary		
	19L	m ³	. . . . . Sliced		
			-- Other:		
4408.90.21			--- Planed	Free	Free
	01B	m ³	. . . . Beech		
	09H	m ³	. . . . Other		
4408.90.29			--- Other	5	Free *See Below CA Free
			. . . . Not exceeding 1 mm in thickness:		
	01C	m ³	. . . . . Rotary		
	09J	m ³	. . . . . Sliced		
			. . . . Exceeding 1 mm in thickness:		
	11L	m ³	. . . . . Rotary		
	19F	m ³	. . . . . Sliced		
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:				
— Coniferous:					
4409.10			-- Drawn wood	Free	Free
4409.10.01	00B	..	-- Drawn wood	Free	Free
4409.10.09	00C	..	-- Moulded wood	5	Free *See Below CA Free LDC 4
4409.10.19			-- Other	Free	Free
			. . . Square dressed, structural:		
	01G	m ³	. . . . . <i>Pinus radiata</i>		
	09B	m ³	. . . . . <i>Pseudotsuga douglasii</i> ("Douglas fir", "Oregon pine")		
	19K	m ³	. . . . Other		
			. . . Other:		
	21A	m ³	. . . . . <i>Pinus radiata</i>		
	29G	m ³	. . . . . <i>Pseudotsuga douglasii</i> ("Douglas fir", "Oregon pine")		
	39D	m ³	. . . . Other		
— Non-coniferous:					
-- Of bamboo:					
4409.21			--- Drawn wood	Free	Free
4409.21.01	00L	..	--- Drawn wood	Free	Free
4409.21.09	00A	..	--- Moulded wood	5	Free *See Below AAN 5 1/2018 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
4409.21.19			--- Other	Free	Free
	10D	m ³	. . . . Square dressed, structural		
	19H	m ³	. . . . Other		
4409.29			-- Other:		
4409.29.01			--- Drawn wood	Free	Free
	11B	..	. . . . Merbau (Kwila)		
	15E	..	. . . . Ramin		
	19H	..	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Wood (including strips and friezes for parquet, etc.—<i>continued</i> — Non-coniferous— <i>continued</i> — Other— <i>continued</i>		
4409.29.09			--- Moulded wood	5	Free *See Below AAN 5 1/2018 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
	11C	..	. . . . . Merbau (Kwila)		
	15F	..	. . . . . Ramin		
	19J	..	. . . . . Other		
4409.29.19			--- Other	Free	Free
			. . . . . Square dressed, structural:		
	10L	m ³	. . . . . Beech		
	13E	m ³	. . . . . Merbau (Kwila)		
	17H	m ³	. . . . . Ramin		
	21F	m ³	. . . . . Other		
			. . . . . Other		
	23B	m ³	. . . . . Beech		
	25J	m ³	. . . . . Merbau (Kwila)		
	27E	m ³	. . . . . Ramin		
	39J	m ³	. . . . . Other		
44.10			Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
			— Of wood:		
4410.11.00			-- Particle board	5	Free *See Below CA Free LDC 4
	10A	m ³	. . . Unworked or not further worked than sanded		
	15B	m ³	. . . Surface-covered with melamine-impregnated paper		
	19E	m ³	. . . Surface-covered with decorative laminates of plastics		
	29B	m ³	. . . Other		
4410.12.00			-- Oriented strand board (OSB)	5	Free *See Below CA Free LDC 4
	10F	m ³	. . . Unworked or not further worked than sanded		
	19K	m ³	. . . Other		
4410.19.00			-- Other	5	Free *See Below CA Free LDC 4
	10H	m ³	. . . Unworked or not further worked than sanded		
	15J	m ³	. . . Surface-covered with melamine-impregnated paper		
	19A	m ³	. . . Surface-covered with decorative laminates of plastics		
	29J	m ³	. . . Other		
4410.90.20	00K	m ³	— Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
			– Medium density fibreboard (MDF):		
4411.12			-- Of a thickness not exceeding 5 mm:		
● 4411.12.01	00C	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
● 4411.12.09	00D	m ³	--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.13			-- Of a thickness exceeding 5 mm but not exceeding 9 mm:		
● 4411.13.01	00H	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
● 4411.13.09	00J	m ³	--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.14			-- Of a thickness exceeding 9 mm:		
● 4411.14.01	00B	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
● 4411.14.09	00C	m ³	--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Fibreboard of wood or other ligneous materials, etc.—<i>continued</i>					
— Other:					
4411.92			— Of a density exceeding 0.8 g/cm ³ :		
● 4411.92.01	00B	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
● 4411.92.09	00C	m ³	--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.93			— Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
● 4411.93.01	00G	m ³	--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
● 4411.93.09	00H	m ³	--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4411.94			— Of a density not exceeding 0.5 g/cm ³ :		
● 4411.94.01			--- Not mechanically worked or surface covered	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	10J	m ³	. . . . Of a density exceeding 0.35 g/cm ³		
	19B	m ³	. . . . Other		
● 4411.94.09			--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	10K	m ³	. . . . Of a density exceeding 0.35 g/cm ³		
	19C	m ³	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.12			Plywood, veneered panels and similar laminated wood:		
4412.10			– Of bamboo:		
4412.10.01	00B	m ³	-- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
4412.10.29	00D	m ³	-- Other, each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
4412.10.49	00E	.	-- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
4412.31			– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
			-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter:		
4412.31.01			--- With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d’Afrique, Sapelli or Mahogany (Swietenia spp.)	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	10A	m ³	. . . . Overlaid, including veneered		
	19E	m ³	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other plywood, consisting solely of sheets of wood, etc.— <i>continued</i> -- With at least one outer ply of tropical wood specified, etc.— <i>continued</i>		
4412.31.09			--- With at least one outer ply of other tropical wood	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . . . . With at least one outer ply of Merbau (Kwila):		
	11L	m ³	. . . . . Overlaid, including veneered		
	15C	m ³	. . . . . Other		
			. . . . . With at least one outer ply of Ramin:		
	21H	m ³	. . . . . Overlaid, including veneered		
	25L	m ³	. . . . . Other		
			. . . . . Other:		
	29C	m ³	. . . . . Overlaid, including veneered		
	39L	m ³	. . . . . Other		
4412.32			-- Other, with at least one outer ply of non-coniferous wood:		
4412.32.01			--- Of Baboen, Palissandre du Bresil or Bois de Rose femelle	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10F	m ³	. . . . . Overlaid, including veneered		
	19K	m ³	. . . . . Other		
4412.32.09			--- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10G	m ³	. . . . . Overlaid, including veneered		
	19L	m ³	. . . . . Other		
4412.39.00			-- Other	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	10A	m ³	. . . Overlaid, including veneered		
	19E	m ³	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—continued
Wood and articles of wood; wood charcoal—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—continued					
– Other:					
4412.94			-- Blockboard, laminboard and battenboard:		
			--- With at least one outer ply of non-coniferous wood:		
			---- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		
4412.94.01			----- Each ply exceeding 6 mm in thickness	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			..... With at least one ply of Merbau (Kwila):		
	11E	m ³	..... Overlaid, including veneered		
	15H	m ³	..... Other		
			..... With at least one ply of Ramin:		
	21B	m ³	..... Overlaid, including veneered		
	25E	m ³	..... Other		
			..... Other:		
	29H	m ³	..... Overlaid, including veneered		
	39E	m ³	..... Other		
4412.94.09			----- Other	5	Free *See Below AAN 5 1/2017 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
			..... With at least one ply of Merbau (Kwila)		
	11F	m ³	..... Overlaid, including veneered		
	15J	m ³	..... Other		
	19A	m ³	..... With at least one ply of Ramin		
			..... Other		
4412.94.19	00F	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			----- Other:		
4412.94.25			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			..... Overlaid, including veneered		
	10C	m ³	..... Other		
	19G	m ³	..... Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other— <i>continued</i> -- Blockboard, laminboard and battenboard— <i>continued</i> --- With at least one outer ply of non-coniferous wood— <i>continued</i> ---- Other— <i>continued</i>		
4412.94.29	00A	..	----- Other	5	Free *See Below AAN 5 1/2017 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
			--- Other: ---- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		
4412.94.35			----- Containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11G	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15K	m ³	. . . . . With at least one ply of Ramin		
	19B	m ³	. . . . . Other		
			----- Other:		
4412.94.39			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . With at least one ply of Merbau (Kwila):		
	11B	m ³	. . . . . Overlaid, including veneered		
	15E	m ³	. . . . . Other		
			. . . . . With at least one ply of Ramin:		
	21K	m ³	. . . . . Overlaid, including veneered		
	25B	m ³	. . . . . Other		
			. . . . . Other:		
	29E	m ³	. . . . . Overlaid, including veneered		
	39B	m ³	. . . . . Other		
4412.94.45			----- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11B	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15E	m ³	. . . . . With at least one ply of Ramin		
	19H	m ³	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—<i>continued</i>					
— Other— <i>continued</i>					
--Blockboard, laminboard and battenboard— <i>continued</i>					
--- Other— <i>continued</i>					
4412.94.49	00B	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
---- Other:					
4412.94.55			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
10K m ³ Overlaid, including veneered					
19C m ³ Other					
4412.94.59			----- Other	5	Free *See Below AAN 5 1/2018 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
10E Overlaid, including veneered					
19J Other					
4412.99			-- Other:		
--- With at least one outer ply of non-coniferous wood:					
---- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter					
4412.99.01			----- Each ply exceeding 6 mm in thickness	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
. With at least one ply of Merbau (Kwila):					
11H m ³ Overlaid, including veneered					
15L m ³ Other					
. With at least one ply of Ramin:					
21E m ³ Overlaid, including veneered					
25H m ³ Other					
. Other:					
29L m ³ Overlaid, including veneered					
39H m ³ Other					

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> – Other— <i>continued</i> -- Other— <i>continued</i> --- With at least one outer ply of non-coniferous wood— <i>continued</i> ---- With at least one ply of tropical wood specified— <i>continued</i>		
4412.99.09			----- Other	5	Free *See Below AAN 5 1/2017 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
	11J	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15A	m ³	. . . . . With at least one ply of Ramin		
	19D	m ³	. . . . . Other		
4412.99.19	00J	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
			---- Other:		
4412.99.25			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10F	m ³	. . . . . Overlaid, including veneered		
	19K	m ³	. . . . . Other		
4412.99.29	00D	..	----- Other	5	Free *See Below AAN 5 1/2017 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Plywood, veneered panels and similar laminated wood—<i>continued</i>					
– Other— <i>continued</i>					
-- Other— <i>continued</i>					
--- Other:					
---- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter					
4412.99.35			----- Containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11K	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15B	m ³	. . . . . With at least one ply of Ramin		
	19E	m ³	. . . . . Other		
----- Other:					
4412.99.39			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . . . With at least one ply of Merbau (Kwila):		
	11E	m ³	. . . . . Overlaid, including veneered		
	15H	m ³	. . . . . Other		
			. . . . . With at least one ply of Ramin:		
	21B	m ³	. . . . . Overlaid, including veneered		
	25E	m ³	. . . . . Other		
			. . . . . Other:		
	29H	m ³	. . . . . Overlaid, including veneered		
	39E	m ³	. . . . . Other		
4412.99.45			----- Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4
	11E	m ³	. . . . . With at least one ply of Merbau (Kwila)		
	15H	m ³	. . . . . With at least one ply of Ramin		
	19L	m ³	. . . . . Other		
4412.99.49	00E	..	---- Other, containing at least one layer of particle board	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Plywood, veneered panels and similar laminated wood—<i>continued</i> — Other— <i>continued</i> -- Other— <i>continued</i> --- Other— <i>continued</i> ---- Other:		
4412.99.55			----- Each ply exceeding 6 mm in thickness	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10B	m ³	. . . . . Overlaid, including veneered		
	19F	m ³	. . . . . Other		
4412.99.59			----- Other	5	Free *See Below AAN 5 1/2018 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free LDC 4 MY 5 1/2016 Free
	10H	..	. . . . . Overlaid, including veneered		
	19A	..	. . . . . Other		
44.13					
4413.00.00	00L	m ³	Densified wood, in blocks, plates, strips or profile shapes	Free	Free
44.14					
4414.00.00	00J	..	Wooden frames for paintings, photographs, mirrors or similar objects	5	Free *See Below CA Free LDC 4
44.15			Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:		
4415.10			— Cases, boxes, crates, drums and similar packings; cable-drums:		
4415.10.01	00G	..	-- Returned empty containers identifiable as such to the satisfaction of Customs	Free	Free
4415.10.09			-- Other	Free	Free
			. . . Timber for cases, boxes, crates, drums and similar packings, unassembled, in shooks:		
			. . . . . Rough sawn:		
	01F	m ³	. . . . . <i>Pinus radiata</i>		
	09A	m ³	. . . . . Other		
			. . . . . Sawn dressed:		
	11C	m ³	. . . . . <i>Pinus radiata</i>		
	19J	m ³	. . . . . Other		
	29F	..	. . . . . Other		
4415.20			— Pallets, box pallets and other load boards; pallet collars		
4415.20.10	00K	..	-- Pallets, box pallets and other load boards	5	Free *See Below CA Free
4415.20.90	00C	..	-- Other	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.16					
4416.00.00			Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	Free
	01C	..	. Returned empty containers		
			. Casks and barrels:		
	11L	..	. . . Unassembled, suited for packing meat products, whether or not including hoops		
	19F	..	. . . Other		
	21H	..	. Vats, tubs, buckets and other completed coopers' products		
	29C	..	. Bungs		
	31E	..	. Staves		
	39L	..	. Other		
44.17					
4417.00			Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.00.01	00K	..	– Tools and tool bodies	Free	Free
			– Tool handles:		
4417.00.11	00E	No.	-- Broom, mop, hoe, rake, and similar	5	Free *See Below CA Free LDC 4
4417.00.19	00F	No.	-- Other	Free	Free
4417.00.21	00L	..	– Brush handles, brush and broom bodies	5	Free *See Below CA Free LDC 4
4417.00.29	00A	..	– Boot and shoe lasts and trees	Free	Free
44.18					
4418.10.00	00E	..	– Windows, French-windows and their frames	5	Free *See Below CA Free
4418.20.00			– Doors and their frames and thresholds	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . Exterior and entrance doors:		
	01G	No.	. . . Exterior and entrance doors of a height of 1980 mm or more		
	09B	No.	. . . Other		
			. . . Internal doors of a height of 1980 mm or more:		
	12B	No.	. . . Louvred doors		
	14J	No.	. . . Folding doors (for example bi-fold, tri-fold) other than louvred doors		
	19K	No.	. . . Other		
			. . . Other doors:		
	21A	No.	. . . Cabinet and furniture doors		
	29G	No.	. . . Other		
	31J	No.	. . Frames and thresholds only		
			. . . Parts of doors:		
	35A	..	. . . Door facings, mouldings, skins		
	39D	..	. . . Other		
4418.40.00	00F	..	– Shuttering for concrete constructional work	5	Free *See Below CA Free
4418.50.00	00K	..	– Shingles and shakes	Free	Free
4418.60.00	00C	..	– Posts and beams	5	Free *See Below CA Free LDC 4

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 44—*continued***Wood and articles of wood; wood charcoal—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Builders' joinery and carpentry of wood, etc.—<i>continued</i>					
– Assembled flooring panels:					
4418.71.00	00A	..	-- For mosaic floors	5	Free *See Below CA Free
4418.72			-- Other, multilayer:		
4418.72.01	00B	..	--- Parquet panels	5	Free *See Below CA Free
4418.72.09	00C	..	--- Other	5	Free *See Below CA Free LDC 4
4418.79			-- Other:		
4418.79.01	00D	..	--- Parquet panels	5	Free *See Below CA Free
4418.79.09	00E	..	--- Other	5	Free *See Below CA Free LDC 4
4418.90.00	10A	..	– Other	5	Free *See Below CA Free LDC 4
44.19					
4419.00			Tableware and kitchenware, of wood:		
4419.00.01	00F	..	– Spoons and forks, wooden trays of all kinds and fancy bowls	5	Free *See Below CA Free
4419.00.09			– Other	5	Free *See Below CA Free
	01E	..	. . . Capacity measures		
	09L	..	. . . Chopsticks		
	19H	..	. . . Other		
44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:		
4420.10			– Statuettes and other ornaments, of wood:		
4420.10.01	00C	..	-- Beads, not mounted, set or strung	Free	Free
4420.10.09			-- Other	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	01B	..	. . . Statuettes		
	09H	..	. . . Other ornaments		
4420.90			– Other:		
4420.90.01	00B	..	-- Wood marquetry and inlaid wood	5	Free *See Below CA Free LDC 4
4420.90.09	00C	..	-- Other	5	Free *See Below CA Free

Chapter 44—*continued*
Wood and articles of wood; wood charcoal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
44.21			Other articles of wood:		
4421.10.00	00E	..	- Clothes hangers	5	Free *See Below CA Free
4421.90			- Other:		
4421.90.01	00L	..	-- Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	Free
4421.90.09			-- Oars and paddles	Free	Free
	01K	No.	... Racing and surf-boat		
	09E	No.	... Other		
4421.90.11	00F	..	-- Fans and handscreens, non-mechanical; hand knitting needles; match splints; pegs or pins for footwear	Free	Free
4421.90.19			-- Other	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	01E	..	... Beehives and frames therefor, including unassembled components for use in the assembly thereof		
	09L Planar forms of wood formed lengthwise along the edge, tongued and grooved, one face having been treated by sand blasting, moulding or otherwise to produce a weathered or like decorative effect; scaffold planks of laminated wood		
	11B Wood paving blocks		
	19H Other		

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*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

SECTION XX

Miscellaneous manufactured articles

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

NOTES—

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:		
9401.10.00	00H	No.	– Seats of a kind used for aircraft	5	Free *See Below CA Free
9401.20.00			– Seats of a kind used for motor vehicles	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9401.30.00	01K 09E	No. No.	. . . Child restraints . . . Other – Swivel seats with variable height adjustment	5	Free *See Below CA Free
9401.40.00	10B 19F	No. No.	. . . Of Merbau (Kwila) . . . Other – Seats other than garden seats or camping equipment, convertible into beds	5	Free *See Below CA Free
9401.51.00	10F 19K	No. No.	. . . Of Merbau (Kwila) . . . Other – Seats of cane, osier, bamboo or similar materials:	5	Free *See Below CA 1 KR 3.3 1/2016 1.6 1/2017 Free
9401.59.00	00G	No.	-- Of bamboo or rattan	5	Free *See Below CA 1 KR 3.3 1/2016 1.6 1/2017 Free
9401.61.00	00C	No.	-- Other – Other seats, with wooden frames: -- Upholstered	5	Free *See Below CA Free
9401.69.00			. . . . Of Merbau (Kwila): Lounge suites, complete, assembled or unassembled Other Other: Lounge suites, complete, assembled or unassembled Other -- Other	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4 1/2016 3 1/2017 2 1/2018 1 1/2019 Free MY 5 1/2016 Free
	10H 15J	No. No.	. . . . Lounge suites, complete, assembled or unassembled Other		
	19A 29J	No. No.	. . . . Lounge suites, complete, assembled or unassembled Other		
	10D 15E	No. No.	. . . . Lounge suites, complete, assembled or unassembled Other		
	19H 29E	No. No.	. . . . Lounge suites, complete, assembled or unassembled Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Seats (other than those of heading 94.02), whether, etc.—continued					
– Other seats, with metal frames:					
9401.71.00	00D	No.	-- Upholstered	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
9401.79.00	10H	No.	-- Other	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4 1/2016 3 1/2017 2 1/2018 1 1/2019 Free MY 5 1/2016 Free
9401.80.00			– Other seats	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	10L	..	. . . Of Merbau (Kwila)		
	19D	..	. . . Other		
9401.90			– Parts:		
9401.90.01			-- For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free KR 10 1/2016 8.9 1/2017 7.1 1/2018 5.3 1/2019 3.5 1/2020 1.7 1/2021 Free
	01A	No.	. . . Arm-rests		
	09G	No.	. . . Head restraints		
	11J	No.	. . . Seat frame and spring frame assemblies		
	19D	..	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Seats (other than those of heading 94.02), whether, etc.—continued					
– Parts—continued					
– – Other:					
9401.90.11			– – – Automotive	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01G	No.	. . . . Arm-rests		
	11D	No.	. . . . Head restraints		
	21A	No.	. . . . Seat frame and spring frame assemblies		
	29G	..	. . . . Other		
9401.90.19			– – – Other	5	Free *See Below CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01H	No.	. . . . Arm-rests		
	11E	No.	. . . . Head restraints		
	21B	No.	. . . . Seat frame and spring frame assemblies		
	29H	..	. . . . Other		
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:				
9402.10.00	00F	..	– Dentists', barbers' or similar chairs and parts thereof	Free	Free
9402.90.00	00E	..	– Other	Free	Free
94.03	Other furniture and parts thereof:				
9403.10			– Metal furniture of a kind used in offices:		
9403.10.02	00G	..	– – Drafting stands	Free	Free
9403.10.09			– – Other	5	Free *See Below CA Free
	01K	No.	. . . Desks		
			. . . Index and filing equipment (including cabinets):		
	11G	..	. . . . Fire resistant		
	19B	..	. . . . Other		
	21D	..	. . . Shelves and shelving		
	29K	..	. . . Other		
9403.20			– Other metal furniture:		
9403.20.10	00C	..	– – Music stands	Free	Free
9403.20.19			– – Other	5	Free *See Below CA Free
			. . . Domestic:		
	10H	..	. . . . Outdoor furniture		
	15J	..	. . . . Other		
			. . . Non-domestic:		
	21C	No.	. . . . Display stands		
	29J	..	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Other furniture and parts thereof—continued					
9403.30.00			– Wooden furniture of a kind used in offices	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . . Of Merbau (Kwila):		
	10J	No.	. . . Desks		
	15K	..	. . . Other		
			. . . Other:		
	19B	No.	. . . Desks		
	29K	..	. . . Other		
9403.40.00			– Wooden furniture of a kind used in the kitchen	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . . Of Merbau (Kwila):		
	10B	No.	. . . Tables		
	15C	..	. . . Wall units and the like		
	21H	..	. . . Other		
			. . . Other:		
	25L	No.	. . . Tables		
	29C	..	. . . Wall units and the like		
	39L	..	. . . Other		
9403.50.00			– Wooden furniture of a kind used in the bedroom	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
	10F Of Merbau (Kwila)		
	19K Other		

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Other furniture and parts thereof—continued					
9403.60.00			– Other wooden furniture	5	Free *See Below AAN 5 1/2017 3 1/2019 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . . Of Merbau (Kwila):		
			. . . Domestic:		
	10K	..	. . . . . Outdoor furniture		
			. . . . . Other:		
	15L	..	. . . . . Chests and boxes		
			. . . . . Tables:		
	19C	..	. . . . . Coffee and similar tables and nests of tables		
	23A	..	. . . . . Other tables		
	25H	..	. . . . . Wall units and the like		
	27D	..	. . . . . Bathroom furniture		
	29L	..	. . . . . Other furniture		
	33J	..	. . . . . Non-domestic furniture		
			. . . Other:		
			. . . Domestic:		
	35E	..	. . . . . Outdoor furniture		
			. . . . . Other:		
	37A	..	. . . . . Chests and boxes		
			. . . . . Tables:		
	43F	..	. . . . . Coffee and similar tables and nests of tables		
	45B	..	. . . . . Other tables		
	47J	..	. . . . . Wall units and the like		
	51G	..	. . . . . Bathroom furniture		
	53C	..	. . . . . Other furniture		
	79G	..	. . . . . Non-domestic furniture		
9403.70.00			– Furniture of plastics	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free MY 5 1/2016 Free
			. . . Domestic:		
	01D	No.	. . . . . Tables		
	09K	..	. . . . . Other		
	19G	..	. . . . . Non-domestic		
			– Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00			-- Of bamboo or rattan	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
			. . . Domestic:		
	10A	No.	. . . . . Tables		
	13F	..	. . . . . Other		
	19E	..	. . . . . Non-domestic		

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Other furniture and parts thereof—continued					
– Furniture of other materials, including cane, osier, etc.—continued					
9403.89.00			– Other	5	Free *See Below CA Free KR 3.3 1/2016 1.6 1/2017 Free
			. . . Domestic:		
			. . . . Wicker or cane:		
	10H	No.	. . . . . Tables		
	13B	..	. . . . . Other		
	15J	..	. . . . . Other		
	19A	..	. . . . . Non-domestic		
9403.90.00			– Parts	5	Free *See Below CA Free
			. . Legs, of metal or wood, not being fabricated frames:		
	01A	..	. . . Of metal		
			. . . Of wood:		
	15A	..	. . . . . Of Merbau (Kwila)		
	23B	..	. . . . . Other		
			. . Other:		
	27E	..	. . . Of metal		
			. . . Of wood:		
	31C	..	. . . . . Of Merbau (Kwila)		
	37B	..	. . . . . Other		
	41L	..	. . . Of plastics		
	47K	..	. . . Of cane, osier, bamboo or similar materials		
	59C	..	. . . Other		
94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:		
9404.10.00			– Mattress supports	5	Free *See Below CA Free
	01L	No.	. . . Of woven wire, link mesh or wire spring, not upholstered		
	09F	No.	. . . Other		
			– Mattresses:		
9404.21.00	00L	No.	– – Of cellular rubber or plastics, whether or not covered	5	Free *See Below CA Free
9404.29.00	00G	No.	– – Of other materials	5	Free *See Below CA Free
9404.30.00			– Sleeping bags	5	Free *See Below AAN 5 1/2017 3 1/2020 Free CA Free CN & HK 0.8 1/2016 Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01H	No.	. . . Stuffed with feathers or down		
	09C	No.	. . . Other		

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Mattress supports; articles of bedding, etc.—continued					
9404.90.00			— Other	5	Free *See Below AAN 5 1/2020 Free CA Free CN & HK 1.3 1/2016 Free KR 4.2 1/2016 3.5 1/2017 2.8 1/2018 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01K	No.	. . . Quilts: Stuffed with feathers or down		
	09E	No.	. . . . Other		
			. . . Eiderdowns:		
	11G	No.	. . . . Stuffed with feathers or down		
	19B	No.	. . . . Other		
			. . . Bedspreads:		
	21D	No.	. . . . Stuffed with feathers or down		
	29K	No.	. . . . Other		
	39G	No.	. . . Other		
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:				
9405.10			— Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.01	00G	..	-- Of plastics	5	Free *See Below CA Free
9405.10.11	00B	..	-- Of ceramics	5	Free *See Below CA 1
9405.10.19			-- Other	5	Free *See Below CA 1
	01A	..	. . . . Of glass		
	11J	..	. . . . Of base metal		
	19D	..	. . . . Other		
9405.20			— Electric table, desk, bedside or floor-standing lamps:		
9405.20.01	00L	..	-- Of plastics	5	Free *See Below CA Free
9405.20.11	00F	..	-- Of ceramic	5	Free *See Below CA 1
9405.20.19			-- Other	5	Free *See Below CA 1
	01E	..	. . . . Lamps, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
			. . . . Other:		
	11B	..	. . . . . Of glass		
	15E	..	. . . . . Of base metal		
	19H	..	. . . . . Other		
9405.30.00	00H	..	— Lighting sets of a kind used for Christmas trees	5	Free *See Below CA Free
9405.40			— Other electric lamps and lighting fittings:		
			-- Of base metal:		
9405.40.01	00H	..	--- For use in harbour and airport beacons and lighthouses; ship and aircraft navigation lamps; miners' safety lamps	Free	Free
9405.40.09	00J	..	--- Spotlights	5	Free *See Below CA Free

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Lamps and lighting fittings including searchlights, etc.—continued					
— Other electric lamps and lighting fittings—continued					
-- Of base metal—continued					
9405.40.19			--- Other	5	Free *See Below CA 1
	01B	..	. . . . Lamps, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
	09H	..	. . . . Flameproof lamps and lighting fittings		
	19E	..	. . . . Other		
-- Of other materials:					
9405.40.21	00J	..	--- Spotlights	5	Free *See Below CA Free
--- Other:					
9405.40.31	00D	..	---- Of plastics	5	Free *See Below CA Free
9405.40.41	00K	..	---- Of ceramics	5	Free *See Below CA 1
9405.40.49			---- Other	5	Free *See Below CA 1
	01J	..	. . . . . Of glass		
	09D	..	. . . . . Other		
9405.50			— Non-electrical lamps and lighting fittings:		
-- Of base metal:					
9405.50.01	00A	..	--- Miners' safety lamps	Free	Free
9405.50.09			--- Other	5	Free *See Below CA Free LDC Free
	01L	..	. . . . Liquid fuel lanterns and LPG lanterns		
	09F	..	. . . . Other		
9405.50.11	00G	..	-- Of glass	Free	Free
9405.50.21	00B	..	-- Of plastics	5	Free *See Below CA Free
9405.50.31	00H	..	-- Of ceramics	5	Free *See Below CA 1
9405.50.39	00J	..	-- Other	5	Free *See Below CA 1
9405.60			— Illuminated signs, illuminated name-plates and the like:		
9405.60.01	00E	kg	-- Of glass	Free	Free
9405.60.11	00L	..	-- Of plastics	5	Free *See Below CA Free
9405.60.21	00F	..	-- Of ceramics	5	Free *See Below CA 1
9405.60.29			-- Other	5	Free *See Below CA 1
	01E	..	. . . . Of base metal		
	09L	..	. . . . Other		
— Parts:					
9405.91.00	00D	..	-- Of glass	5	Free *See Below CA 1
9405.92.00	00J	..	-- Of plastics	5	Free *See Below CA Free

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Lamps and lighting fittings including searchlights, etc.—continued					
– Parts—continued					
9405.99			– – Other:		
9405.99.01	00G	..	– – – Of ceramics	5	Free *See Below CA 1
9405.99.09	00H	..	– – – Other	5	Free *See Below CA 1
94.06					
Prefabricated buildings:					
9406.00			– Of wood	5	Free *See Below CA Free
9406.00.01	00A	..	– Of wood	5	Free *See Below CA Free
9406.00.09			– Of iron or steel; of aluminium	5	Free *See Below CA Free
			. . . Of iron or steel:		
	02J	No.	. . . Floor area not exceeding 15 m ²		
	04E	No.	. . . Floor area exceeding 15 m ² but not exceeding 115 m ²		
	06A	No.	. . . Floor area exceeding 115 m ² but not exceeding 250 m ²		
	08H	No.	. . . Floor area exceeding 250 m ²		
	12F	No.	. . . Of aluminium		
9406.00.19	00H	..	– Of other materials	5	Free *See Below CA Free

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