
Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature 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

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- (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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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	- Natural rubber latex, whether or not pre-vulcanised	kg	10%	Free
		- Natural rubber in other forms:			
		-- Smoked sheets			
	4001.21.10	--- Imported by VAT registered tyre and tube manufacturers of a rim size exceeding 16"	kg	10%	Free
	4001.21.90	--- Other	kg	10%	Free
	4001.22.00	-- Technically specified natural rubber (TSNR)	kg	10%	Free
	4001.29.00	-- Other	kg	10%	Free
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	10%	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	-- Latex	kg	5%	Free
	4002.19.00	-- Other	kg	5%	Free
	4002.20.00	- Butadiene rubber (BR)	kg	5%	Free
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	Free
	4002.39.00	-- Other	kg	5%	Free
		- Chloroprene (chlorobutadiene) rubber (CR):			
	4002.41.00	-- Latex	kg	5%	Free
	4002.49.00	-- Other	kg	5%	Free
		- Acrylonitrile-butadiene rubber (NBR):			
	4002.51.00	-- Latex	kg	5%	Free
	4002.59.00	-- Other	kg	5%	Free
	4002.60.00	- Isoprene rubber (IR)	kg	5%	Free
	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	Free
	4002.80.00	- Mixtures of any product of heading 50.02 with and product of this heading	kg	5%	Free
		- Other			
	4002.91.00	-- Latex	kg	5%	Free
	4002.99.00	-- Other	kg	5%	Free
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	10%	Free
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	10%	Free
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10.00	- Compounded with carbon black or silica	kg	10%	Free
	4005.20.00	- Solutions; dispersions other than those of sub-heading 4005.10	kg	10%	Free
		- Other			
	4005.91.00	-- Plates, sheets and strip	kg	10%	Free
	4005.99.00	-- Other	kg	10%	Free
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	10%	Free
	4006.90.00	- Other	kg	10%	Free
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	10%	Free
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			

40.09	4008.11.00	- Of cellular rubber			
		-- Plates, sheets and strip	kg	25%	Free
	4008.19.00	-- Other	kg	25%	Free
		- Of non-cellular rubber			
	4008.21.00	-- Plates, sheets and strip	kg	25%	Free
	4008.29.00	-- Other	kg	25%	Free
		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	-- without fittings	kg	25%	Free
	4009.12.00	-- with fittings	kg	10%	Free
40.10		- Reinforced or otherwise combined only with metal			
	4009.21.00	-- without fittings	kg	10%	Free
	4009.22.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined only with textile materials:			
	4009.31.00	-- without fittings	kg	10%	Free
	4009.32.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined with other materials:			
	4009.41.00	-- without fittings	kg	10%	Free
	4009.42.00	-- with fittings	kg	10%	Free
		Conveyor or transmission belts or belting, of vulcanised rubber.			
40.11		- Conveyor belts or belting :			
	4010.11.00	-- Reinforced only with metal	kg	1%	Free
	4010.12.00	-- Reinforced only with textile materials	kg	1%	Free
	4010.19.00	-- Other	kg	1%	Free
		- Transmission belts or belting :			
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free
	4010.32.00	-- 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	kg	25%	Free
	4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	25%	Free
	4010.34.00	-- 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	kg	25%	Free
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	1%	Free
40.11	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	1%	Free
		-- Other			
	4010.39.10	--- Rubber belt round not exceeding 10" dia / flat	kg	10%	Free
	4010.39.90	--- Other	kg	5%	Free
		New pneumatic tyres, of rubber.			
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
		- Of a kind used on buses or lorries			
	4011.20.10	--- Of rim size of 16 inch	u	25%	Free
	4011.20.90	--- Other	u	15%	Free
	4011.30.00	- Of a kind used on aircraft	u	5%	Free
40.11	4011.40.00	- Of a kind used on motorcycles	u	25%	Free
	4011.50.00	- Of a kind used on bicycles	u	25%	Free
		- Other, having a "herring-bone" or similar tread:			
		-- Of a kind used on agricultural or forestry vehicles and machines			
	4011.61.10	--- Of a kind used on agricultural tractors	u	5%	Free
	4011.61.90	--- Other	u	25%	Free
	4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	25%	Free
	4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	25%	Free
	4011.69.00	-- Other	u	25%	Free
		- Other			
40.11		-- Of a kind used on agricultural or forestry vehicles and machines			
	4011.92.10	--- Of a kind used on agricultural tractors	u	5%	Free
	4011.92.90	--- Other	u	25%	Free

	4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	25%	Free
	4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	25%	Free
	4011.99.00	-- Other	u	25%	Free
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		- Retreaded tyres			
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
	4012.12.00	-- Of a kind used on buses or lorries	u	25%	Free
	4012.13.00	-- Of a kind used on aircraft	u	25%	Free
	4012.19.00	-- Other	u	25%	Free
	4012.20.00	- Used pneumatic tyres	u	25%	Free
		- Other			
	4012.90.10	--- Tyre flaps of rubber of a kind used on tractor and aircraft	kg	5%	Free
40.13	4012.90.90	--- Other	kg	25%	Free
		Inner tubes, of rubber.			
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	10%	Free
	4013.20.00	- Of a kind used on bicycles	u	25%	Free
		- Other			
	4013.90.10	--- Of a kind used on tractors and aircraft	u	5%	Free
	4013.90.20	--- Of a kind used on motorcycles	u	25%	Free
	4013.90.90	--- Other	u	15%	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	- Sheath contraceptives	kg	0%	Free
	4014.90.00	- Other	kg	5%	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	-- Surgical	kg	10%	Free
	4015.19.00	-- Other	kg	25%	Free
	4015.90.00	- Other	kg	10%	Free
40.16		Other articles of vulcanised rubber other than hard rubber.			
	4016.10.00	- Of cellular rubber	kg	25%	Free
		- Other			
	4016.91.00	-- Floor coverings and mats	kg	25%	Free
	4016.92.00	-- Erasers	kg	25%	Free
	4016.93.00	-- Gaskets, washers and other seals	kg	1%	Free
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	1%	Free
	4016.95.00	-- Other inflatable articles	kg	25%	Free
		- Other			
	4016.99.10	--- Rubber cot/apron	kg	1%	Free
	4016.99.20	--- Rubber bearing	kg	5%	Free
	4016.99.90	--- Other	kg	25%	Free
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber.	kg	10%	Free

Section IX**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLATING 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);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

- 4.- Products of headings 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, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Formager, Fuma Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	5%	Free
	4401.21.00	- Wood in chips or particles:			
	4401.22.00	-- Coniferous	kg	5%	Free
		-- Non-coniferous	kg	5%	Free
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31.00	-- Wood pellets	kg	5%	Free
	4401.39.00	-- Other	kg	5%	Free
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.10.00	- Of bamboo	kg	5%	Free
	4402.90.00	- Other	kg	5%	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	m ³	10%	Free
	4403.20.00	- Other, coniferous	m ³	5%	Free
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter :			
	4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	Free
	4403.49.00	-- Other	m ³	5%	Free
		- Other			
	4403.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	5%	Free
	4403.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	5%	Free

44.04	4403.99.00	-- Other	m ³	5%	Free
		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; chip wood and the like.			
44.05	4404.10.00	- Coniferous	kg	5%	Free
	4404.20.00	- Non-coniferous	kg	5%	Free
	4405.00.00	Wood wool; wood flour.	kg	5%	Free
44.06		Railway or tramway sleepers (cross-ties) of wood.			
	4406.10.00	- Not impregnated	m ³	5%	Free
44.07	4406.90.00	- Other	m ³	5%	Free
		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
	4407.10.00	- Coniferous:	m ³	5%	Free
		- Of tropical wood specified in Subheading Note 2 to this Chapter:			
	4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	5%	Free
	4407.22.00	-- Virola, Imbuia and Balsa	m ³	5%	Free
	4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	Free
	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	5%	Free
	4407.27.00	-- Sapelli	m ³	5%	Free
	4407.28.00	-- Iroko	m ³	5%	Free
	4407.29.00	-- Other	m ³	5%	Free
		- Other			
	4407.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	5%	Free
	4407.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	5%	Free
	4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	5%	Free
	4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	m ³	5%	Free
	4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	5%	Free
	4407.99.00	-- Other	m ³	5%	Free
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.			
	4408.10.00	- Coniferous	kg	10%	Free
		- Of tropical wood specified in Subheading Note 2 to this Chapter:			
	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10%	Free
	4408.39.00	-- Other	kg	10%	Free
	4408.90.00	- Other	kg	10%	Free
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
	4409.10.00	- Coniferous	kg	5%	Free
		- Non-coniferous			
	4409.21.00	-- Of bamboo	kg	5%	Free
	4409.29.00	-- Other	kg	5%	Free
44.10		Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and 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	kg	25%	Free
	4410.12.00	-- Oriented strand board (OSB)	kg	25%	Free
	4410.19.00	-- Other	kg	25%	Free
44.11	4410.90.00	- Other	kg	25%	Free
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		- Medium density fiberboard (MDF)			
	4411.12.00	-- Of a thickness not exceeding 5 mm	kg	15%	Free
	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	15%	Free
	4411.14.00	-- Of a thickness exceeding 9 mm	kg	15%	Free
		- Other			
	4411.92.00	-- Of a density exceeding 0.8 g/cm ³	kg	25%	Free

	4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg	25%	Free
	4411.94.00	-- Of a density not exceeding 0.5 g/cm ³	kg	25%	Free
44.12		Plywood, veneered panels and similar laminated wood.			
	4412.10.00	- Of bamboo	m ³	25%	Free
		- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	25%	Free
	4412.32.00	-- Other, with at least one outer ply of non- coniferous wood	m ³	25%	Free
	4412.39.00	-- Other	m ³	25%	Free
		- Other			
	4412.94.00	-- Blockboard, laminboard and battenboard	m ³	25%	Free
	4412.99.00	-- Other	kg	25%	Free
44.13		Densified wood, in blocks, plates, strips, or profile shapes			
	4413.00.10	--- Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	kg	10%	Free
		--- Treated wood			
	4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	kg	5%	Free
	4413.00.29	---- Other	kg	10%	Free
	4413.00.90	--- Other	kg	10%	Free
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	10%	Free
44.15		Packing cases, boxes, crates, drums and similar packing, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums:	u	25%	Free
		- Pallets, box pallets and other load boards; pallet collars			
	4415.20.10	--- Pallet collars	u	1%	Free
	4415.20.90	--- Other	u	10%	Free
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	10%	Free
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	1%	Free
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
	4418.10.00	- Windows, French-windows and their frames	kg	25%	Free
	4418.20.00	- Doors and their frames and thresholds	kg	25%	Free
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	Free
	4418.50.00	- Shingles and shakes	kg	25%	Free
	4418.60.00	- Posts and beams	kg	25%	Free
		- Assembled flooring panels			
	4418.71.00	-- For mosaic floors	kg	25%	Free
	4418.72.00	-- Other, multilayer	kg	25%	Free
	4418.79.00	-- Other	kg	25%	Free
	4418.90.00	- Other	kg	25%	Free
44.19	4419.00.00	Tableware and kitchenware, of wood.	kg	25%	Free
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.			
	4420.10.00	- Statuettes and other ornaments, of wood	kg	10%	Free
	4420.90.00	- Other	kg	10%	Free
44.21		Other articles of wood.			
	4421.10.00	- Clothes hangers	kg	10%	Free
		- Other			
	4421.90.10	--- Match splints	kg	5%	Free
	4421.90.20	--- Sliver/spinning can	kg	1%	Free
	4421.90.90	--- Other	kg	25%	Free

Section XX**MISCELLANEOUS MANUFACTURED ARTICLES****Chapter 94**

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light 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 headings. 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 headings 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00	- Seats of a kind used for aircraft - Seats of a kind used for motor vehicles	u	25%	Free
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
	9401.30.00	- Swivel seats with variable height adjustment	u	25%	Free
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials :	u	25%	Free
	9401.51.00	-- Of bamboo or rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
		- Other seats, with wooden frames:			
	9401.61.00	-- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
	9401.90.00	- Parts	kg	25%	Free
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	- Dentists', Barbers' or similar chairs and parts thereof - Other :	kg	10%	Free
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
94.03		Other furniture and parts thereof.			
	9403.10.00	- Metal furniture of a kind used in offices - Other metal furniture	kg	25%	Free
	9403.20.10	--- Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	5%	Free
	9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory imported by VAT registered pharmaceutical industries	kg	25%	Free
	9403.20.30	--- Cutting table of a kind used with cutting machine	u	10%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom - Other wooden furniture	u	25%	Free
	9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory imported by VAT registered pharmaceutical industries	u	25%	Free
	9403.60.20	--- Cutting table of a kind used with cutting machine	u	10%	Free
	9403.60.90	--- Other	u	25%	Free
	9403.70.00	- Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials:	kg	25%	Free
	9403.81.00	-- Of bamboo or rattan	kg	25%	Free

	9403.89.00	-- Other	kg	25%	Free
	9403.90.00	- Parts	kg	25%	Free
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	u	25%	Free
		- Mattresses:			
	9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
	9404.29.00	-- Of other materials	u	25%	Free
	9404.30.00	- Sleeping bags	u	25%	Free
	9404.90.00	- Other	kg	25%	Free
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.			
	9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares :	u	25%	Free
	9405.20.00	- Electric table, desk, bedside or floor-standing lamps	u	25%	Free
	9405.30.00	- Lighting sets of a kind used for Christmas trees	u	25%	Free
		- Other electric lamps and lighting fittings:			
	9405.40.10	--- Shadowless operation lamps	u	5%	Free
	9405.40.20	--- Energy saving light with blast and fittings	u	25%	Free
	9405.40.30	--- Solar energy operated lamps with or without fittings and fixtures	u	5%	Free
		--- LED lamps and bulb with or without fittings and fixtures			
	9405.40.41	---- LED bulb with bar imported by VAT registered TV manufacturers	u	25%	Free
	9405.40.42	---- LED lamps, bulbs and tubes without fittings	u	10%	Free
	9405.40.49	---- Other	u	25%	Free
	9405.40.90	--- Other	u	25%	Free
		- Non-electrical lamps and lighting fittings :			
	9405.50.10	--- Hurricane lamps of base metal	u	25%	Free
	9405.50.90	--- Other	u	25%	Free
	9405.60.00	- Illuminated signs, illuminated name-plates and the like	u	25%	Free
		- Parts :			
	9405.91.00	-- Of glass	kg	25%	Free
		-- Of plastics			
	9405.92.10	--- LED lamp parts imported by VAT registered LED lamp manufacturing industry	kg	25%	Free
	9405.92.90	--- Other	kg	25%	Free
		-- Other			
	9405.99.10	--- LED lamp parts imported by VAT registered LED lamp manufacturing industry	kg	25%	Free
	9405.99.90	--- Other	kg	25%	Free
94.06		Prefabricated buildings.			
	9406.00.10	--- Sandwich panel with or without cold room facility imported by agro-processing or pharmaceuticals industry	kg	1%	Free
	9406.00.90	--- Other	kg	25%	Free