

CHAPTER 40

Rubber and articles thereof

NOTES :

1. Except where the context otherwise requires, throughout this Schedule 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 4011 to 4013).

3. In headings 4001 to 4003 and 4005, 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 4002, 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 4001 and 4002 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 4001 or 4002, 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), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008, the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

SUPPLEMENTARY NOTES :

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

2. Tariff item 4008 21 10 shall also apply to “plates”, “sheets”, and “strips”, whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
4001 10	- <i>Natural rubber latex, whether or not pre-vulcanised :</i>			
4001 10 10	--- Prevulcanised	kg.	70%	
4001 10 20	--- Other than prevulcanised	kg.	70%	-
	- <i>Natural rubber in other forms :</i>			
4001 21 00	-- Smoked sheets	kg.	25%	-
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	25%	-
4001 29	-- <i>Other :</i>			
4001 29 10	--- Hevea	kg.	25%	-
4001 29 20	--- Pale crepe	kg.	25%	-
4001 29 30	--- Estate brown crepe	kg.	25%	-
4001 29 40	--- Oil extended natural rubber	kg.	25%	-
4001 29 90	--- Other	kg.	25%	-
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	10%	-
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
	- <i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :</i>			
4002 11 00	-- Latex	kg.	10%	-
4002 19	-- <i>Other :</i>			
4002 19 10	--- Oil extended styrene butadiene rubber	kg.	10%	-
4002 19 20	--- Styrene butadiene rubber with styrene content exceeding 50%	kg.	10%	-
4002 19 30	--- Styrene butadiene styrene oil bound copolymer	kg.	10%	-
4002 19 90	--- Other	kg.	10%	-
4002 20 00	- Butadiene rubber (BR)	kg.	10%	-
	- <i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :</i>			

(1)	(2)	(3)	(4)	(5)
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	10%	-
4002 39 00	-- Other	kg.	10%	-
	- <i>Chlorprene (Chlorobutadiene) rubber (CR) :</i>			
4002 41 00	-- Latex	kg.	10%	-
4002 49 00	-- Other	kg.	10%	-
	- <i>Acrylonitrile-butadiene rubber (NBR) :</i>			
4002 51 00	-- Latex	kg.	10%	-
4002 59 00	-- Other	kg.	10%	-
4002 60 00	- Isoprene rubber (IR)	kg.	10%	-
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	10%	-
4002 80	- <i>Mixtures of any product of heading 40 01 with any product of this heading :</i>			
4002 80 10	--- Latex	kg.	10%	-
4002 80 20	--- Chemically modified form of natural rubber including graft rubber	kg.	10%	-
4002 80 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
4002 91 00	-- Latex	kg.	10%	-
4002 99	-- <i>Other :</i>			
4002 99 10	--- Factice (rubber substitute derived from oil)	kg.	10%	-
4002 99 20	--- Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	10%	-
4002 99 90	--- Other	kg.	10%	-
4003 00 00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	kg.	10%	-
4004 00 00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	kg.	10%	-
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
4005 10 00	- Compounded with carbon black or silica	kg.	10%	-
4005 20	- <i>Solutions; dispersions other than those of sub-heading 4005 10 :</i>			
4005 20 10	--- Can sealing compound	kg.	10%	-
4005 20 90	--- Other	kg.	10%	-
	- <i>Other :</i>			
4005 91	-- <i>Plates, sheets and strip:</i>			
4005 91 10	--- Hospital sheeting	kg.	10%	-
4005 91 90	--- Other	kg.	10%	-
4005 99	-- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
4005 99 10	--- Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.	10%	-
4005 99 90	--- Other	kg.	10%	-
4006	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%	-
4006 90	- <i>Other</i> :			
4006 90 10	--- Thread, not covered	kg.	10%	-
4006 90 90	--- Other	kg.	10%	-
4007	VULCANISED RUBBER THREAD AND CORD			
4007 00	- <i>Vulcanised rubber thread and cord:</i>			
4007 00 10	--- Thread, not covered	kg.	10%	-
4007 00 20	--- Cord, not covered	kg.	10%	-
4007 00 90	--- Other	kg.	10%	-
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
	- <i>Of cellular rubber</i> :			
4008 11	-- <i>Plates, sheets and strip</i> :			
4008 11 10	--- Of micro-cellular rubber	kg.	10%	-
4008 11 90	--- Other	kg.	10%	-
4008 19	-- <i>Other</i> :			
4008 19 10	--- Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 19 90	--- Other	kg.	10%	-
	- <i>Of non-cellular rubber:</i>			
4008 21	-- <i>Plates, sheets and strip</i> :			
4008 21 10	--- Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 21 20	--- For resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 21 90	--- Other	kg.	10%	-
4008 29	-- <i>Other</i> :			
4008 29 10	--- Rubber sheets and resin rubber sheets for soles and heels	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4008 29 20	--- Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 29 30	--- Latex foam sponge	kg.	10%	-
4008 29 40	--- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 29 90	--- Other	kg.	10%	-
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES) - <i>Not reinforced or otherwise combined with other materials :</i>			
4009 11 00	-- Without fittings	kg.	10%	-
4009 12 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined only with metal:</i>			
4009 21 00	-- Without fittings	kg.	10%	-
4009 22 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined only with textile materials :</i>			
4009 31 00	-- Without fittings	kg.	10%	-
4009 32 00	-- With fittings	kg.	10%	-
	- <i>Reinforced or otherwise combined with other materials :</i>			
4009 41 00	-- Without fittings	kg.	10%	-
4009 42 00	-- With fittings	kg.	10%	-
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER - <i>Conveyor belts or belting :</i>			
4010 11	-- <i>Reinforced only with metal :</i>			
4010 11 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 11 90	--- Other	kg.	10%	-
4010 12	-- <i>Reinforced only with textile materials :</i>			
4010 12 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 12 90	--- Other	kg.	10%	-
4010 19	-- <i>Other :</i>			
4010 19 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 19 90	--- Other	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Transmission belts or belting :</i>			
4010 31	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :</i>			
4010 31 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 31 90	--- Other	kg.	10%	-
4010 32	-- <i>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 :</i>			
4010 32 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 32 90	--- Other	kg.	10%	-
4010 33	-- <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm :</i>			
4010 33 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 33 90	--- Other	kg.	10%	-
4010 34	-- <i>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 :</i>			
4010 34 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 34 90	--- Other	kg.	10%	-
4010 35	-- <i>Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm :</i>			
4010 35 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 35 90	--- Other	kg.	10%	-
4010 36	-- <i>Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm :</i>			
4010 36 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 36 90	--- Other	kg.	10%	-
4010 39	-- <i>Other :</i>			
	--- <i>Where the rubber compound content is less than 25% by weight :</i>			
4010 39 11	---- Endless flat belt	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4010 39 12	---- Ply belting	kg.	10%	-
4010 39 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4010 39 91	---- Endless flat belt	kg.	10%	-
4010 39 92	---- Ply belting	kg.	10%	-
4010 39 99	---- Other	kg.	10%	-
4011	NEW PNEUMATIC TYRES, OF RUBBER			
4011 10	- <i>Of a kind used on motor cars (including station wagons and racing cars) :</i>			
4011 10 10	--- Radials	u	10%	-
4011 10 90	--- Other	u	10%	-
4011 20	- <i>Of a kind used on buses or lorries :</i>			
4011 20 10	--- Radials	u	10%	-
4011 20 90	--- Other	u	10%	-
4011 30 00	- Of a kind used on aircraft	u	3%	-
4011 40	- <i>Of a kind used on motor cycles :</i>			
4011 40 10	--- For motor cycles	u	10%	-
4011 40 20	--- For motor scooters	u	10%	-
4011 40 90	--- Other	u	10%	-
4011 50	- <i>Of a kind used on bicycles :</i>			
4011 50 10	--- Multi-cellular polyurethane (MCP) tubeless tyres	u	10%	-
4011 50 90	--- Other, having a "herring-bone" or similar tread	u	10%	-
	- <i>Other, having a "herring-bone" or similar tread :</i>			
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	10%	-
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	10%	-
4011 63 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%	-
4011 69 00	-- Other	u	10%	-
	- <i>Other :</i>			
4011 92 00	-- Of a kind used on agricultural or forestry vehicles and machines	u	10%	-
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	10%	-
4011 94 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%	-

(1)	(2)	(3)	(4)	(5)
4011 99 00	-- Other	u	10%	-
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER			
	- <i>Retreaded tyres :</i>			
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	10%	-
4012 12 00	-- Of a kind used on buses or lorries	u	10%	-
4012 13 00	-- Of a kind used on aircraft	u	10%	-
4012 19	-- <i>Other :</i>			
4012 19 10	--- For two wheelers	u	10%	-
4012 19 90	--- Other	u	10%	-
4012 20	- <i>Used pneumatic tyres :</i>			
4012 20 10	--- For buses, lorries and earth moving equipments including light commercial vehicles	u	10%	-
4012 20 20	--- For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	10%	-
4012 20 90	--- Other	u	10%	-
4012 90	- <i>Other :</i>			
4012 90 10	--- Solid rubber tyres for motor vehicles	kg.	10%	-
4012 90 20	--- Solid rubber tyres for other vehicles	kg.	10%	-
4012 90 30	--- Tyres with metal framework	kg.	10%	-
	--- <i>Tyre flaps :</i>			
4012 90 41	---- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	10%	-
4012 90 49	---- Other	kg.	10%	-
4012 90 50	--- Tyre treads, interchangeable	kg.	10%	-
4012 90 90	--- Other	kg.	10%	-
4013	INNER TUBES, OF RUBBER			
4013 10	- <i>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :</i>			
4013 10 10	--- For motor cars	u	10%	-
4013 10 20	--- For lorries and buses	u	10%	-
4013 20 00	- Of a kind used on bicycles	u	10%	-
4013 90	- <i>Other :</i>			
4013 90 10	--- For aircraft	u	10%	-
4013 90 20	--- For motor cycle	u	10%	-
4013 90 30	--- For off the road vehicles, not elsewhere specified or included	u	10%	-
	-- <i>For tractors :</i>			
4013 90 41	---- Rear tyres	u	10%	-

(1)	(2)	(3)	(4)	(5)
4013 90 49	---- Other	u	10%	-
4013 90 50	--- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	10%	-
4013 90 90	--- Other	u	10%	-
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER			
4014 10	- <i>Sheath contraceptives :</i>			
4014 10 10	--- Rubber contraceptives, male (condoms)	kg.	10%	-
4014 10 20	--- Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	10%	-
4014 90	- <i>Other :</i>			
4014 90 10	--- Hot water bottles	kg.	10%	-
4014 90 20	--- Ice bags	kg.	10%	-
4014 90 30	--- Feeding bottle nipples	kg.	10%	-
4014 90 90	--- Other	kg.	10%	-
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
	- <i>Gloves, mittens and mitts:</i>			
4015 11 00	-- Surgical	pa	10%	-
4015 19 00	-- Other	pa	10%	-
4015 90	- <i>Other :</i>			
4015 90 10	--- Rubber apron	pa	10%	-
4015 90 20	--- Labels	kg.	10%	-
4015 90 30	--- Industrial gloves	pa	10%	-
	--- <i>Other:</i>			
4015 90 91	--- Diving suits	kg.	10%	-
4015 90 99	--- Other	kg.	10%	-
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER			
4016 10 00	- Of cellular rubber	kg.	10%	-
	- <i>Other :</i>			
4016 91 00	-- Floor coverings and mats	kg.	10%	-
4016 92 00	-- Erasers	kg.	10%	-
4016 93	-- <i>Gaskets, washers and other seals :</i>			
4016 93 10	--- Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.	10%	-
4016 93 20	--- Rubber rings (O-ring)	kg.	10%	-
4016 93 30	--- Rubber seals (Oil seals and the like)	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4916 93 40	--- Gaskets	kg.	10%	-
4016 93 50	--- Washers	kg.	10%	-
4016 93 60	--- Plugs	kg.	10%	-
4016 93 90	--- Other	kg.	10%	-
4016 94 00	-- Boat or dock fenders, whether or not inflatable	kg.	10%	-
4016 95	-- <i>Other inflatable articles:</i>			
4016 95 10	--- Air mattresses	kg.	10%	-
4016 95 90	--- Other	kg.	10%	-
4016 99	-- <i>Other :</i>			
4016 99 10	--- Rubber cots for textile industry	kg.	10%	-
4016 99 20	--- Rubber bands	kg.	10%	-
4016 99 30	--- Rubber threads	kg.	10%	-
4016 99 40	--- Rubber blankets	kg.	10%	-
4016 99 50	--- Rubber cushions	kg.	10%	-
4016 99 60	--- Rubber bushes	kg.	10%	-
4016 99 70	--- Ear plug	kg.	10%	-
4016 99 80	--- Stoppers	kg.	10%	-
4016 99 90	--- Other	kg.	10%	-
4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER			
4017 00	- <i>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</i>			
4017 00 10	--- Plates, sheets, rods and tubes of ebonite and vulcanite	kg.	10%	-
4017 00 20	--- Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.	10%	-
4017 00 30	--- Printers' rollers	kg.	10%	-
4017 00 40	--- Textile rollers	kg.	10%	-
4017 00 50	--- Typewriters and cyclostyling rollers	kg.	10%	-
4017 00 90	--- Other	kg.	10%	-

SECTION IX

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

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES :

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 1211);

(b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

(g) footwear or parts thereof Chapter 64;

(h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(i) goods of heading 6808;

(k) imitation jewellery of heading 7117;

(l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(m) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);

(n) parts of firearms (heading 9305);

(o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) articles of Chapter 95 (for example, toys, games, sports requisites);

(q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or

(r) articles of Chapter 97 (for example, works of art).

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

3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Sub-heading Notes :

1. For the purposes of sub-heading 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 tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 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, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, 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, Puhah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

SUPPLEMENTARY NOTES :

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS : 710-1976.

2. “Aircraft plywood” means plywood conforming to Indian Standard Specification Nos. IS:709-1974 and IS:4859-1968.

3. For the purposes of heading 4412, the expression “similar laminated wood” includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS			
4401 10	- <i>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :</i>			
4401 10 10	--- In logs	mt	5%	-
4401 10 90	--- Other	mt	5%	-
	- <i>Wood in chips or particles :</i>			
4401 21 00	-- Coniferous	mt	5%	-
4401 22 00	-- Non-coniferous	mt	5%	-
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :			
4401 31 00	-- Wood pellets	mt	5%	-
4401 39 00	-- Other	mt	5%	-
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED			
4402 10	- <i>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</i>			
440210 10	--- Of bamboo	mt	5%	-
4402 90	- <i>Other :</i>			
4402 90 10	--- Of coconut shell	mt	5%	-
4402 90 90	--- Other	mt	5%	-
4403	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	5%	-
4403 20	- <i>Other, coniferous :</i>			
4403 20 10	---- Sawlogs and veneerlogs	m ³	5%	-
4403 20 20	---- Poles, piling and posts	m ³	5%	-
4403 20 90	---- Other	m ³	5%	-
	- <i>Other, of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	-

(1)	(2)	(3)	(4)	(5)
4403 49	---- <i>Other :</i>			
4403 49 10	---- Teak wood in rough	m ³	5%	-
4403 49 90	---- Other	m ³	5%	-
	- <i>Other :</i>			
4403 91 00	---- Of oak (<i>Quercus Spp.</i>)	m ³	5%	-
4403 92 00	---- Of beech (<i>Fagus Spp.</i>)	m ³	5%	-
4403 99	---- <i>Other :</i>			
	---- <i>Andaman Padauk (Pterocarous dalbaergiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautatinus) and Rose wood (Dalbergea Latifolio):</i>			
4403 99 11	---- Andaman Padauk (<i>Pterocarous dalbaergiodes</i>)	m ³	5%	-
4403 99 12	---- Bonsum (<i>Phoebe goalparensis</i>)	m ³	5%	-
4403 99 13	---- Gurgan (<i>Dipterocarpus alatus</i>)	m ³	5%	-
4403 99 14	---- Khair (<i>Acacia Catechu</i>)	m ³	5%	-
4403 99 15	---- Lampati (<i>Duabanga grandiflora</i>)	m ³	5%	-
4403 99 16	---- Laurel (<i>Terminalia alata</i>)	m ³	5%	-
4403 99 17	---- Paliwood (<i>Palaquium Elliplicum</i>)	m ³	5%	-
4403 99 18	---- Red Sanders(<i>Pterocar pus Sautatinus</i>)	m ³	5%	-
4403 99 19	---- Rose Wood (<i>Dalbergea Latifolio</i>)	m ³	5%	-
	---- <i>Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like:</i>			
4403 99 21	---- Sal (<i>Chorea robusta</i>)	m ³	5%	-
4403 99 22	---- Sandal wood (<i>Santalum alburn</i>)	m ³	5%	-
4403 99 23	---- Semul (<i>Bombax ceiba</i>)	m ³	5%	-
4403 99 24	---- Walnut wood (<i>Juglans binata</i>)	m ³	5%	-
4403 99 25	---- Anjam (<i>Hardwickia binata</i>)	m ³	5%	-
4403 99 26	---- Birch (<i>Betula Spp.</i>)	m ³	5%	-
4403 99 27	---- Sissoo (<i>Dalbergia sisso</i>)	m ³	5%	-
4403 99 28	---- White cedar (<i>Dysozylum malabaricum</i>)	m ³	5%	-
4403 99 29	---- Other	m ³	5%	-

4404

HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING STICKS,

(1)	(2)	(3)	(4)	(5)
	UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE			
4404 10 00	- Coniferous	kg.	10%	-
4404 20	- <i>Non-coniferous</i> :			
4404 20 10	---- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	kg.	10%	-
4404 20 20	---- Drawn Wood	kg.	10%	-
4404 20 90	---- Other	kg.	10%	-
4405 00 00	WOOD WOOL; WOOD FLOUR	kg.	10%	-
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD			
4406 10 00	- Not impregnated	m ³	10%	-
4406 90 00	- Other	m ³	10%	-
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM			
4407 10	- <i>Coniferous:</i>			
4407 10 10	---- Douglas fir (<i>Pseudotsuga Menziesie</i>)	m ³	10%	-
4407 10 20	---- Pine (<i>Pinus Spp.</i>)	m ³	10%	-
4407 10 90	---- Other	m ³	10%	-
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4407 21 00	-- Mahogany (<i>Swietenia Spp.</i>)	m ³	10%	-
4407 22 00	-- Virola, Imbuia and balsa	m ³	10%	-
4407 25 00	---- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	10%	-
4407 26 00	---- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	10%	-
4407 27 00	-- Sapelli	m ³	10%	-
4407 28 00	-- Iroko	m ³	10%	-
4407 29	---- <i>Other :</i>			
4407 29 10	---- Teak wood	m ³	10%	-
4407 29 90	---- Other	m ³	10%	-
	- <i>Other :</i>			
4407 91 00	---- Of oak (<i>Quercus Spp.</i>)	m ³	10%	-
4407 92 00	---- Of beech (<i>Fagus Spp.</i>)	m ³	10%	-
4407 93 00	-- Of maple (<i>Acer spp.</i>)	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
4407 94 00	-- Of cherry (Prunus spp.)	m ³	10%	-
4407 95 00	-- Of ash (Fraxinus spp.)	m ³	10%	-
4407 99	---- <i>Other :</i>			
4407 99 10	---- Of Birch (Betula Spp.)	m ³	10%	-
4407 99 20	---- Willow	m ³	10%	-
4407 99 90	---- Other	m ³	10%	-

4408

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	- <i>Coniferous:</i>			
4408 10 10	---- Sheets for plywood	kg.	10%	-
4408 10 20	---- Oak wood veneer	kg.	10%	-
4408 10 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 10 90	---- Other	kg.	10%	-
	- <i>Of tropical wood specified in Sub-heading Note 1 to this Chapter :</i>			
4408 31	---- <i>Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:</i>			
4408 31 10	---- Sheets for plywood	kg.	10%	-
4408 31 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 31 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 31 90	---- Other	kg.	10%	-
4408 39	---- <i>Other :</i>			
4408 39 10	---- Sheets for plywoods	kg.	10%	-
4408 39 20	---- Veneer sheets (of Rose wood)	kg.	10%	-
4408 39 30	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 39 90	---- Other	kg.	10%	-
4408 90	- <i>Other :</i>			
4408 90 10	---- Sheets for plywoods	kg.	10%	-
4408 90 20	---- Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 90 90	---- Other	kg.	10%	-

4409

WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED,

(1)	(2)	(3)	(4)	(5)
	REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED			
4409 10	- <i>Coniferous</i> :			
4409 10 10	---- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 10 20	---- Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	10%	-
4409 10 90	---- Other	kg.	10%	
	- <i>Non-coniferous</i>			
4409 21 00	-- Of bamboo	kg.	10%	
4409 29	-- <i>Other</i> :			
4409 29 10	--- Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 29 20	--- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	10%	-
4409 29 90	--- Other	kg.	10%	-
4410	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			
	- <i>Of wood</i> :			
4410 11	-- <i>Particle board</i> :			
4410 11 10	--- Plain particle boards	kg.	10%	-
4410 11 20	--- Insulation board and hardboard	kg.	10%	-
4410 11 30	--- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 11 90	--- Others	kg.	10%	-
4410 12	-- <i>Oriented strand board (OSB)</i> :			
4410 12 10	--- Unworked or not further worked than sanded	kg.	10%	-
4410 12 90	--- Other	kg.	10%	-
4410 19 00	-- Other	kg.	10%	-
4410 90	- <i>Other</i> :			
4410 90 10	--- Plain particle board	kg.	10%	-
4410 90 20	--- Insulation board and hard board	kg.	10%	-
4410 90 30	--- Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 90 40	--- Of Coir	kg.	10%	-
4410 90 50	--- Of jute fibre	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4410 90 90	--- Other	kg.	10%	-
4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES			
	- <i>Medium density fibre board (MDF):</i>			
4411 12 00	-- Of a thickness not exceeding 5mm	kg.	10%	-
4411 13 00	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg.	10%	-
4411 14 00	-- Of a thickness exceeding 9mm	kg.	10%	-
	- <i>Other:</i>			
4411 92	-- <i>Of a density exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 92 11	---- Hardboard	kg.	10%	-
4411 92 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 92 21	---- Hardboard	kg.	10%	-
4411 92 29	---- Other	kg.	10%	-
4411 93	-- <i>Of a density exceeding 0.5 gm/cm³ but not exceeding 0.8 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 93 11	---- Insulation board	kg.	10%	-
4411 93 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 93 21	---- Insulation board	kg.	10%	-
4411 93 29	---- Other	kg.	10%	-
4411 94	-- <i>Of a density not exceeding 0.5 gm/cm³ :</i>			
	--- <i>Not mechanically worked or surface covered:</i>			
4411 94 11	---- Insulation board	kg.	10%	-
4411 94 19	---- Other	kg.	10%	-
	--- <i>Other:</i>			
4411 94 21	---- Insulation board	kg.	10%	-
4411 94 22	---- Of Coir	kg.	10%	-
4411 94 23	---- Of jute fibre	kg.	10%	-
4411 94 29	---- Other	kg.	10%	-
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD			
4412 10 00	- Of bamboo	m ³	10%	-
	- <i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>			
4412 31	-- <i>With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter;</i>			

(1)	(2)	(3)	(4)	(5)
	<i>namely:— 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, Fromager, 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 :</i>			
4412 31 10	--- Decorative plywood	m ³	10%	-
4412 31 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 31 30	--- Other tea chest panels	m ³	10%	-
4412 31 40	--- Marine and aircraft plywood	m ³	10%	-
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 31 90	--- Other	m ³	10%	-
4412 32	-- <i>Other, with at least one outer ply of non-coniferous wood:</i>			
4412 32 10	--- Decorative plywood	m ³	10%	-
4412 32 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 32 30	--- Marine and aircraft plywood	m ³	10%	-
4412 32 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 32 90	--- Other	m ³	10%	-
4412 39	-- <i>Other:</i>			
4412 39 10	--- Decorative plywood	m ³	10%	-
4412 39 20	--- Tea chest panels or shooks, packed in sets	m ³	10%	-
4412 39 30	--- Marine and aircraft plywood	m ³	10%	-
4412 39 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 39 90	--- Other	m ³	10%	-

(1)	(2)	(3)	(4)	(5)
	- <i>Other:</i>			
4412 94 00	-- Blockboard, laminboard and battenboard	m ³	10%	-
4412 99	-- <i>Other:</i>			
4412 99 10	--- Decorative plywood	m ³	10%	-
4412 99 20	--- Tea chest panel or shooks, packed in sets	m ³	10%	-
4412 99 30	--- Marine and aircraft plywood	m ³	10%	-
4412 99 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10%	-
4412 99 90	--- Other	m ³	10%	-
4413 00 00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	10%	-
4414 00 00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	kg.	10%	-
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD			
4415 10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	-
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	u	10%	-
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES			
4416 00	- <i>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:</i>			
4416 00 10	---- Casks, barrels, vats and tubs	kg.	10%	-
4416 00 20	---- Other coopers' products	kg.	10%	-
	---- <i>Parts (of wood):</i>			
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	10%	-
4416 00 99	---- Other	kg.	10%	-
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.	10%	-
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND			

(1)	(2)	(3)	(4)	(5)
	SHAKES			
4418 10 00	- Windows, french-windows and their frames	kg.	10%	-
4418 20	- <i>Doors and their frames and thresholds:</i>			
4418 20 10	-- Flush doors	kg.	10%	-
4418 20 20	-- Frames and thresholds of flush doors	kg.	10%	-
4418 20 90	-- Other	kg.	10%	-
4418 40 00	- Shuttering for concrete constructional work	kg.	10%	-
4418 50 00	- Shingles and shakes	kg.	10%	-
4418 60 00	- Posts and beams	kg.	10%	-
	- <i>Assembled flooring panels:</i>			
4418 71 00	- For mosaic floors	kg.	10%	-
4418 72 00	- Other, multilayer	kg.	10%	-
4418 79 00	- Other	kg.	10%	-
4418 90 00	- Other	kg.	10%	-
4419	TABLEWARE AND KITCHENWARE, OF WOOD			
4419 00	- <i>Tableware and kitchenware, of wood:</i>			
4419 00 10	---- Tableware	kg.	10%	
4419 00 20	---- Kitchenware	kg.	10%	
4420	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%	
4420 90	- <i>Other :</i>			
4420 90 10	---- Wood marquetry and inlaid wood	kg.	10%	-
4420 90 90	---- Other	kg.	10%	-
4421	OTHER ARTICLES OF WOOD			
4421 10 00	- Clothes hangers	kg.	10%	-
4421 90	- <i>Other :</i>			
	---- <i>Spools, cops, bobbins, sewing thread reels and the like, of turned wood:</i>			
4421 90 11	---- For cotton machinery	kg.	10%	-
4421 90 12	---- For jute machinery	kg.	10%	-
4421 90 13	---- For silk regenerated and synthetic fibres machinery	kg.	10%	-
4421 90 14	---- For other machinery	kg.	10%	-
4421 90 19	---- Other	kg.	10%	-
4421 90 20	---- Wood paving blocks	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
4421 90 30	---- Match splints	kg.	10%	-
4421 90 40	---- Pencil slates	kg.	10%	-
4421 90 50	---- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	10%	-
4420 90 60	---- Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 90 70	---- Articles of densified wood not elsewhere included or specified	kg.	10%	-
4421 90 90	---- Other	kg.	10%	-

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

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 7009;
- (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 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 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 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, 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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF			
9401 10 00	- Seats of a kind used for aircraft	u	10%	-
9401 20 00	- Seats of a kind used for motor vehicles	u	10%	-
9401 30 00	- Swivel seats and variable height adjustment	u	10%	-
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	10%	-
	- Seats of cane, osier, bamboo or similar materials:	u	10%	-
9401 51 00	-- Of bamboo or rattan	u	10%	-
9401 59 00	-- Other	u	10%	-
	- <i>Other seats, with wooden frames :</i>			
9401 61 00	-- Upholstered	u	10%	-
9401 69 00	-- Other	u	10%	-
	- <i>Other seats, with metal frames :</i>			
9401 71 00	-- Upholstered	u	10%	-
9401 79 00	-- Other	u	10%	-
9401 80 00	- Other seats	u	10%	-
9401 90 00	- Parts	kg.	10%	-
9402	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	- <i>Dentists', barbers' or similar chairs and parts thereof :</i>			
9402 10 10	--- Dentists' chairs and parts thereof	u	10%	-
9402 10 90	--- Other	u	10%	-
9402 90	- <i>Other :</i>			

(1)	(2)	(3)	(4)	(5)
9402 90 10	--- Hospital beds with mechanical fittings	u	10%	-
9402 90 20	--- Parts	u	10%	-
9402 90 90	--- Other	u	10%	-
9403	OTHER FURNITURE AND PARTS THEREOF			
9403 10	- <i>Metal furniture of a kind used in offices :</i>			
9403 10 10	--- Of steel	kg.	10%	-
9403 10 90	--- Other	kg.	10%	-
9403 20	- <i>Other metal furniture :</i>			
9403 20 10	--- Of steel	kg.	10%	-
9403 20 90	--- Other	kg.	10%	-
9403 30	- <i>Wooden furniture of a kind used in offices :</i>			
9403 30 10	--- Cabinetware	kg.	10%	-
9403 30 90	--- Other	kg.	10%	-
9403 40 00	- Wooden furniture of a kind used in the kitchen	u	10%	-
9403 50	- <i>Wooden furniture of a kind used in the bed room :</i>			
9403 50 10	--- Bed stead	u	10%	-
9403 50 90	--- Other	u	10%	-
9403 60 00	- Other wooden furniture	u	10%	-
9403 70 00	- Furniture of plastics	kg.	10%	-
	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i>			
9403 81 00	-- Of bamboo or rattan	u	10%	-
9403 89 00	-- Other	u	10%	-
9403 90 00	- Parts	kg.	10%	-
9404	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	kg.	10%	-
	- <i>Mattresses :</i>			
9404 21	-- <i>Of cellular rubber or plastics, whether or not covered :</i>			
9404 21 10	--- Of rubber	u	10%	-
9404 21 90	--- Of plastic	u	10%	-
9404 29	-- <i>Of other materials :</i>			
9404 29 10	--- Spring interior	u	10%	-
9404 29 20	--- Of Rubberised coir with or without combination of other materials, whether or not with metallic springs.	u	10%	-
9404 29 90	--- other	u	10%	-

(1)	(2)	(3)	(4)	(5)
9404 30	- <i>Sleeping bags :</i>			
9404 30 10	--- Filled with feathers or down	u	10%	-
9404 30 90	--- Other	u	10%	-
9404 90	- <i>Other :</i>			
	--- <i>Quilts :</i>			
9404 90 11	---- Filled with feathers or down	kg.	10%	-
9404 90 19	---- Other	kg.	10%	-
	--- <i>Other :</i>			
9404 90 91	---- Filled with feathers or down	kg.	10%	-
9404 90 99	---- Other	kg.	10%	-
9405	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	- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares :</i>			
9405 10 10	--- Hanging lamps, complete fittings	u	10%	-
9405 10 20	--- Wall lamps	u	10%	-
9405 10 90	--- Other	u	10%	-
9405 20	- <i>Electric table, desk, bedside or floor-standing lamps :</i>			
9405 20 10	--- Table lamps, complete fittings	u	10%	-
9405 20 90	--- Other	u	10%	-
9405 30 00	- Lighting sets of a kind used for Christmas trees	u	10%	-
9405 40	- <i>Other electric lamps and lighting fittings :</i>			
9405 40 10	--- Searchlights and spotlights	u	10%	-
9405 40 90	--- Other	u	10%	-
9405 50	- <i>Non-electrical lamps and lighting fittings :</i>			
9405 50 10	--- Hurricane lanterns	u	10%	-
9405 50 20	--- Miner's safety lamps	u	10%	-
	--- <i>Oil pressure lamps :</i>			
9405 50 31	---- Kerosene pressure lanterns	u	10%	-
9405 50 39	---- Other	u	10%	-
9405 50 40	--- Solar lanterns or lamps	u	10%	-
	--- <i>Other oil lamps :</i>			
9405 50 51	---- Metal	u	10%	-
9405 50 59	---- Other	u	10%	-
9405 60	- <i>Illuminated signs, illuminated name-plates and the like :</i>			
9405 60 10	--- Of plastic	u	10%	-

(1)	(2)	(3)	(4)	(5)
9405 60 90	--- Of other materials	u	10%	-
	- <i>Parts :</i>			
9405 91 00	-- Of glass	kg.	10%	-
9405 92 00	-- Of plastics	kg.	10%	-
9405 99 00	-- Other	kg.	10%	-
9406	PREFABRICATED BUILDINGS			
9406 00	- <i>Prefabricated buildings :</i>			
	--- <i>Green houses :</i>			
9406 00 11	---- Green house - in ready to assemble sets	u	10%	-
9406 00 19	---- Other	u	10%	-
	--- <i>Other :</i>			
9406 00 91	---- Prefabricated housing material	u	10%	-
9406 00 92	---- Prefabricated construction for cold storage	u	10%	-
9406 00 93	---- Silos for storing ensilage	u	10%	-
9406 00 99	--- Other	u	10%	-