### **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;
  - (j) imitation jewellery of heading 7117;

- (k) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
- (l) goods of Section XVII (for example, clock cases and musical instruments and parts thereof);
- (m) parts of firearms (heading 9305);
- (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 9603; 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 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 NOTE: 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, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogony, 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.

### **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.

Heading H S			Description	Unit of Quantity
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	-
440110		-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :	•
	44011010		In logs	mt
	44011090		Other	mt
		-	Wood in chips or particles:	
	44012100		Coniferous	mt
	44012200		Non-coniferous	mt
	44013000	-	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	mt
4402			WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	
440210		-	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:	
	44021010		Of bamboo	mt
440290		-	Other:	
	44029010		Of coconut shell	mt
	44029090		Other	mt
4403	44031000	_	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED Treated with paint, stains, creosote or other preservatives	$m^3$
440320		-	Other, coniferous:	

Heading No.	H S Code	ITC(HS) Code		Description	Unit of Quantity
		44032010		Saw logs and veneer logs	m <sup>3</sup>
		44032020		Poles, pilling and posts	$m^3$
		44032090		Other	$m^3$
			-	Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
		44034100		Dark Red Meranti, Light Red Meranti and Meranti Bakau	$m^3$
440	349			Other:	
		44034910		Teak wood in rough	$m^3$
		44034990		Other	$m^3$
			-	Other:	
		44039100		Of oak (Quercus Spp.)	$m^3$
		44039200		Of beech (Fagus Spp.)	$m^3$
440	399			Other:	
				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 Sautaninus) and Rose wood (Dalbergea Latifolio)	<i>:</i>
		44039911		Andaman Padauk (Pterocarous dalbaergiodes)	$m^3$
		44039912		Bonsum (Phoebe goalparensis)	$m^3$
		44039913		Gurgan (Dipterocarpus alatus)	$m^3$
		44039914		Khair (Acacia Catechu)	$m^3$
		44039915		Lampati (Duabanga grandiflora)	$m^3$
		44039916		Laurel (Terminalia alata)	$m^3$
		44039917		Paliwood (Palaquium Elliplicum)	$m^3$
		44039918		Red Sanders(Pterocar pus Sautatinus)	$m^3$

Heading H S No. Code			Description	Unit of Quantity
	44039919		Rose Wood (Dalbergea Latifolio)	$m^3$
			Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birc (Betula Spp.) Sissoo (Dalbergia sisso) and White cedar (Dysozylum) and the like:	h
	44039921		Sal (Chorea robusta)	$m^3$
	44039922		Sandal wood (Santalum alburn)	$m^3$
	44039923		Semul (Bombax ceiba)	$m^3$
	44039924		Walnut wood (Juglans binata)	$m^3$
	44039925		Anjam (Hardwickia binata)	$m^3$
	44039926		Birch (Betula Spp.)	$m^3$
	44039927		Sissoo (Dalbergia sisso)	$m^3$
	44039928		White cedar (Dysozylum malabaricum)	$m^3$
	44039929		Other	$m^3$
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, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE	
	44041000	-	Coniferous	kg.
440420		-	Non-coniferous:	
	44042010		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.
	44042020		Drawn Wood	kg.
	44042090		Other	kg.

Heading H S No. Code			Description	Unit of Quantity
	44050000		WOOD WOOL; WOOD FLOUR	kg.
4406			RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD	
	44061000	-	Not impregnated	$m^3$
	44069000	-	Other	$m^3$
4407			WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	
440710		-	Coniferrous:	
	44071010		Doglas fir (Pscudotsuga Menziesie)	$m^3$
	44071020		Pine (Pinus Spp.)	$m^3$
	44071090		Other	$m^3$
		-	Of tropical wood specified in Sub-heading Note 1 to this Chapter:	
	44072100		Mahogany (Swietenia Spp.)	$m^3$
	44072200		Virola, Imbuia and balsa	$m^3$
	44072500		Dark Red Meranti, Light Red Meranti and Meranti Bakau	$m^3$
	44072600		White Lauan, White Meranti, White Seraya, Yellov Meranti and Alan	w m <sup>3</sup>
	44072700		Sapelli	$m^3$
	44072800		Iroko	$m^3$
440729			Other:	
	44072910		Teak wood	$m^3$
	44072990		Other	$m^3$
		-	Other:	
	44079100		Of oak (Quercus Spp.)	$m^3$
	44079200		Of beech (Fagus Spp.)	$m^3$

Heading H S No. Code			Description	Unit of Quantity
	44079300		Of maple (Acer spp.)	$m^3$
	44079400		Of cherry (Prunus spp.)	$m^3$
	44079500		Of ash (Fraxinus spp.)	$m^3$
440799			Other:	
	44079910		Of Birch (Betula Spp.)	$m^3$
	44079920		Willow	$m^3$
	44079990		Other	$m^3$
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	
440810		-	Coniferous:	
	44081010		Sheets for plywood	kg.
	44081020		Oak wood veneer	kg.
	44081030		Veneer sheets, for match boxes and match splints	kg.
	44081090		Other	kg.
		-	Of tropical wood specified in Sub-heading Note 1 to this Chapter:	
440831			Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
	44083110		Sheets for plywood	kg.
	44083120		Veneer sheets (of Rose wood)	kg.
	44083130		Veneer sheets, for match boxes and match splints	kg.
	44083190		Other	kg.
440839			Other:	

Heading H S No. Code			Description	Unit of Quantity
	44083910		Sheets for plywoods	kg.
	44083920		Veneer sheets (of Rose wood)	kg.
	44083930		Veneer sheets, for match boxes and match splints	kg.
	44083990		Other	kg.
440890		-	Other:	
	44089010		Sheets for plywoods	kg.
	44089020		Veneer sheets, for match boxes and match splints	kg.
	44089090		Other	kg.
4409			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 OR FACES, WHETHER ON NOT PLANED, SANDED OR END-JOINTED	
440910		-	Coniferous:	
	44091010		Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.
	44091020		Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.
	44091090		Other	kg.
		_	Non-coniferous	
	44092100		Of bamboo	kg.
440929			Other:	
	44092910		Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.
	44092920		Beadings and mouldings (including moulded skirting and other moulded boards)	kg.
	44092990		Other	kg.

Heading No.	H S Code			Description	Unit of Quantity
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	-
			-	Of wood:	
44	1011			Particle board:	
		44101110		Plain particle boards	kg.
		44101120		Insulation board and hardboard	kg.
		44101130		Veneered particle board, not having decorative veneers on any face	kg.
		44101190		Others	kg.
44	1012			Oriented strand board (OSB):	
		44101210		Unworked or not further worked than sanded	kg.
		44101290		Other	kg.
		44101900		Other	kg.
44	1090		-	Other:	
		44109010		Plain particle board	kg.
		44109020		Insulation board and hard board	kg.
		44109030		Veneered particle board, not having decorative veneers on any face	kg.
		44109090		Other	kg.
4411				FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES	
			-	Medium density fibre board (MDF):	
		44111200		Of a thickness not exceeding 5mm	kg.

Heading No.	H S Code	ITC(HS) Code		Description	Unit of Quantity
		44111300		Of a thickness exceeding 5mm but not exceeding 9mm	kg.
		44111400		Of a thickness exceeding 9mm	kg.
			-	Other:	
44]	1192			Of a density exceeding 0.8 gm/cm <sup>3</sup> :	
				Not mechanically worked or surface covered:	
		44119211		Hardboard	kg.
		44119219		Other	kg.
			-	Other:	
		44119221		Hardboard	kg.
		44119229		Other	kg.
441	1193			Of a density exceeding 0.5 gm/cm <sup>3</sup> but not exceeding 0.8 gm/cm <sup>3</sup> :	
				Not mechanically worked or surface covered:	
		44119311		Insulation board	kg.
		44119319		Other	kg.
			-	Other:	
		44119321		Insulation board	kg.
		44119329		Other	kg.
44]	1194			Of a density not exceeding 0.5 gm/cm <sup>3</sup> :	
				Not mechanically worked or surface covered:	
		44119411		Insulation board	kg.
		44119419		Other	kg.
			-	Other:	
		44119421		Insulation board	kg.
		44119429		Other	kg.

Heading H S ITC(HS) No. Code Code	Description	Unit of Quantity
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	
44121000 -	Of bamboo	$m^3$
-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mn thickness:	
441231	With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter, 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, Mahogony, 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:	V
44123110	- Decorative plywood	$m^3$
44123120	- Tea chest panels or shooks, packed in sets	$m^3$
44123130	- Other tea chest panels	$m^3$
44123140	- Marine and aircraft plywood	$m^3$
44123150	<ul> <li>Cuttings and trimmings of plywood of width not exceeding 5cm</li> </ul>	$m^3$
44123190	- Other	$m^3$

Heading H S No. Code	ITC(HS) Code		Description	Unit of Quantity
441232			Other, with at least one outer ply of non-coniferous wood:	
	44123210		Decorative plywood	$m^3$
	44123220		Tea chest panels or shooks, packed in sets	$m^3$
	44123230		Marine and aircraft plywood	$m^3$
	44123240		Cuttings and trimmings of plywood of width not exceeding 5cm	$m^3$
	44123290		Other	$m^3$
441239			Other:	
	44123910		Decorative plywood	$m^3$
	44123920		Tea chest panels or shooks, packed in sets	$m^3$
	44123930		Marine and aircraft plywood	
	44123940		Cuttings and trimmings of plywood of width not exceeding 5cm	$m^3$
	44123990		Other	$m^3$
		-	Other:	
	44129400		Blockboard, laminboard and battenboard	$m^3$
441299			Other:	
	44129910		Decorative plywood	$m^3$
	44129920		Tea chest panel or shooks, packed in sets	$m^3$
	44129930		Marine and aircraft plywood	$m^3$
	44129940		Cuttings and trimmings of plywood of width not exceeding 5cm	$m^3$
	44129990		Other	$m^3$
	44130000		DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.
	44140000		WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	kg.

Heading H S No. Code			Description	Unit of Quantity
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	<u>:</u>
	44151000	-	Cases, boxes, crates, drums and similar packings; cable-drums	u
	44152000	-	Pallets, box pallets and other load boards; pallet collars	u
4416			CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF OF WOOD, INCLUDING STAVES	Ŧ,
441600		-	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:	
	44160010		Casks, barrels, vats and tubs	kg.
	44160020		Other coopers' products	kg.
			Parts (of wood):	
	44160091		Riven or sawn staves of wood not further prepared	kg.
	44160099		Other	kg.
	44170000		TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	kg.
4418			BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES	
	44181000	-	Windows, rench-windows and their frames	kg.
441820		-	Doors and their frames and thresholds:	
	44182010		Flush doors	kg.
	44182020		Frames and thresholds of flush doors	kg.

Heading H S No. Code			Description	Unit of Quantity
	44182090		Other	kg.
	44184000	-	Shuttering for concerete constructional work	kg.
	44185000	-	Shingles and shakes	kg.
	44186000	-	Posts and beams	kg.
		-	Assembled flooring panels:	
	44187100	-	For mosaic floors	kg.
	44187200	-	Other, multilayer	kg.
	44187900	-	Other	kg.
	44189000	-	Other	kg.
4419			TABLEWARE AND KITCHENWARE, OF WOOD	
441900		-	Tableware and kitchenware, of wood:	
	44190010		Tableware	kg.
	44190020		Kitchenware	kg.
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	
	44201000	-	Statuettes and other ornaments, of wood	kg.
442090		-	Other:	
	44209010		Wood marquetry and inlaid wood	kg.
	44209090		Other	kg.
4421			OTHER ARTICLES OF WOOD	
	44211000	-	Clothes hangers	kg.
442190		-	Other:	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	Couc	0040	 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:	<u>-</u>
		44219011	 For cotton machinery	kg.
		44219012	 For jute machinery	kg.
		44219013	 For silk regenerated and synthetic fibres machinery	kg.
		44219014	 For other machinery	kg.
		44219019	 Other	kg.
		44219020	 Wood paving blocks	kg.
		44219030	 Match splints	kg.
		44219040	 Pencil slates	kg.
		44219050	 Parts of wood, namely oars, paddles and rudders fo ships, boats and other similar floating structures	r kg.
		44219060	 Parts of domestic decorative articles used as tableware and kitchenware	kg.
		44219070	 Articles of densified wood not elsewhere included or specified	kg.
		44219090	 Other	kg.