

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, Of Esparto or Of Other Plaiting Materials; Basketware and Wickerwork

Chapter 44

Wood and Articles of Wood; Wood Charcoal

Notes.

- This Chapter does not cover:
 - 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);
 - Bamboos or other materials of a woody nature of a kind used primarily for plating, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - Activated charcoal (heading 38.02);
 - Articles of heading 42.02;
 - Goods of Chapter 46;
 - Footwear or parts thereof of Chapter 64;
 - Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - Goods of heading 68.08;
 - Imitation jewellery of heading 71.17;
 - Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - Parts of firearms (heading 93.05);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games, sports requisites);
 - 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
 - Articles of Chapter 97 (for example, works of art).
- 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.
- Headings 44.14 to 44.21 applies 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.
- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 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.
- 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, 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, Pulaui, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

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 44.12, 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.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.34.

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										"These Codes exclude all species of Sandal wood" incorporated at the end of the item description under Exim Code 4401 by Ntfn 14 (RE-2008)/2004-2009 dated 04.06.2008; CVD on resin bonded bambooment board, with or without veneer in between is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011 Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD: Nil by 3/2005-CE dated 24.02.05
4401 10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:										
4401 10 10	--- In logs	m t	5.00	5.00	---	4	0	0.15	9.356	Free	
4401 10 90	--- Other	m t	5.00	5.00	---	4	0	0.15	9.356	Free	
	- Wood in chips or particles:										
4401 21 00	-- Coniferous	m t	5.00	5.00	---	4	0	0.15	9.356	Free	
4401 22 00	-- Non-coniferous	m t	5.00	5.00	---	4	0	0.15	9.356	Free	
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	m t	5.00	5.00	---	4	0	0.15	9.356	Free	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD: Nil by 3/2005-CE dated 24.02.05
4402 10	- Wood charcoal (including shell or nut charcoal), whether or not agglomerated										
4402 10 10	--- Of bamboo	m t	5.00	5.00	---	0	0	0.15	5.150	Free	
4402 90	- Other										
4402 90 10	---- Of coconut shell	m t	5.00	5.00	---	0	0	0.15	5.150	Free	
4402 90 90	---- Other	m t	5.00	5.00	---	0	0	0.15	5.150	Free	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared										CVD: Nil by 3/2005-CE dated 24.02.05
4403 10 00	- Treated with paint, stains, creosote or other preservatives	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 20	- Other, coniferous:										
4403 20 10	---- Sawlogs & veneerlogs	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 20 20	---- Poles, pilling & posts	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 20 90	---- Other	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
	- Other, of tropical wood specified in Sub-heading Note 1 to this Chapter:										
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 49	---- Other:										
4403 49 10	---- Teak wood in rough	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 49 90	---- Other	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	- Other:										
4403 91 00	---- Of Oak (Quercus spp.)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 92 00	---- Of beech (Fagus spp.)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99	---- Other:										
	---- Andaman Padauk (Pterocarpus Dalbaergioides) Bonsom (Phoebe Goalparensis) Gurgan (Dipterocarpus Alatus) Khair (Acacia Catechu) Lampati (Duabanga Grandiflora) Laurel (Terminalia Alata) Paliwood (Palaquim Elliplicum) and Red Sauders (Pterocarpus Sautatinus) and Rose Wood (Dalbergia Latifolio):										
4403 99 11	---- Andaman Padauk (Pterocarpus dalbaergioides)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 12	---- Bonsom (phoebe goalparensis)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 13	---- Gurgan (dipterocarpus alatus)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 14	---- Khair (acacia catechu)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 15	---- Lampati (duabanga grandiflora)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 16	---- Laurel (terminalia alata)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 17	---- Paliwood (palaquim elliplicum)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 18	---- Red sauders (pterocarpus sautatinus)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 19	---- Rose Wood (Dalbergia Latifolio)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	"The item Sandal wood (santalum albur)" stands Deleted by Ntfn 14 (RE-2008)/2004-2009 dated 04.06.2008
	---- Sal (Chorea Robusta) Sandal Wood (Santalum Alburn) Semul (Bombax Ceiba) Walnut Wood (Juglans Binata) Anjam (Hardwickia Binata) Birch (Betula Spp.) Sissoo (Dalbergia Sissoo) and White Cedar (Dysozylum) and the like:										
4403 99 21	---- Sal (chorea robusta)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 22	---- Sandal wood (santalum alburn)	m ³	5.00	5.00	---	4	0	0.15	9.356	Restricted	Import of Sandal Wood subject to Licensing Note No. 2 of the Chapter.
4403 99 23	---- Semul (bombax ceiba)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 24	---- Walnut wood (juglans binata)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 25	---- Anjam (hardwickia binata)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 26	---- Birch (betula spp.)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 27	---- Sissoo (dalbergia sissoo)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 28	---- White cedar (dysozylum malabaricum)	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
4403 99 29	---- Other	m ³	5.00	5.00	---	4	0	0.15	9.356	Free	
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										CVD: See Ntfn 3/2005-CE dated 24.02.05
4404 10 00	- Coniferous	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4404 20	- Non-coniferous										
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.	10.00	10.00	---	4	0	0.30	14.712	Free	
4404 20 20	---- Drawn wood	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4404 20 90	---- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4405	Wood wool; Wood flour	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4406	Railway or tramway sleepers (cross-ties) of wood										
4406 10 00	- Not impregnated	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4406 90 00	- Other	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
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	- Coniferous:										
4407 10 10	---- Douglas fir (<i>psudotsuga menziesie</i>)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 10 20	---- Pine (<i>pinus</i> spp)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 10 90	---- Other	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
	- Of tropical wood specified in Sub- heading Note 1 to this Chapter:										
4407 21 00	-- Mahogany (<i>Swietenia</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 22 00	-- Virola, Imbuia and balsa	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 25 00	---- Dark Red Meranti, Light Red Mer- anti and Meranti Bakau	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 27 00	-- Sapelli	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 28 00	-- Iroko	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 29	---- Other:										
4407 29 10	---- Teak wood	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 29 90	---- Other	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
	- Other:										
4407 91 00	---- Of oak (<i>Quercus</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 92 00	---- Of beech (<i>Fagus</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 93 00	-- Of maple (<i>Acer</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 94 00	-- Of cherry (<i>Prunus</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 95 00	-- Of ash (<i>Fraxinus</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 99	---- Other:										
4407 99 10	---- Birch (<i>Betula</i> spp.)	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 99 20	---- Willow	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
4407 99 90	---- Other	m ³	10.00	10.00	---	4	0	0.30	14.712	Free	
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 thick- ness not exceeding 6 mm										<i>CVD: Veneer sheets and sheets for Plywood (whether or not sliced) and other goods as specified - Nil by 3/2005-CE dated 24.02.05; Others 10% by Ntfn 4/2006- CE dated 01.03.2006; Sl. No.86B</i>
4408 10	- Coniferous:										
4408 10 10	---- Sheets for plywoods	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 10 20	---- Oak wood veneer	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 10 30	---- Veneer sheets, for match boxes and match splints	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4408 10 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of tropical wood specified in Sub- heading Note 1 to this Chapter:										
4408 31	---- Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:										
4408 31 10	---- Sheets for plywoods	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 31 20	---- Veneer sheets of Rose Wood	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 31 30	---- Veneer sheets, for match boxes and match splints	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4408 31 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 39	---- Other:										
4408 39 10	---- Sheets for plywoods	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 39 20	---- Veneer sheets (of Rose Wood)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 39 30	---- Veneer sheets, for match boxes and match splints	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4408 39 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 90	- Other:										
4408 90 10	---- Sheets for plywoods	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4408 90 20	---- Veneer sheets, for match boxes and match splints	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4408 90 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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, ends or faces, whether or not planed, sanded or end-jointed										
4409 10	- Coniferous:										
4409 10 10	---- Planned, tongued, grooved, rebated, chamfered, V-jointed and the like but not further moulded	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4409 10 20	---- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4409 10 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Non-coniferous:										
4409 21 00	-- Of bamboo	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4409 29	-- Other:										
4409 29 10	---- Planned, tongued, grooved, rebated, chamfered, V-jointed and the like but not further moulded	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4409 29 20	---- Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4409 29 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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>CVD: Exemption by Ntfn 10/2006-CE dated 01.03.2006; 100% wood free plain or pre-laminated particle or fibreboard, made from sugarcane bagasse or other agro-waste - 5%; Resin bonded bamboo mat board, with or without veneer in between; Coir composite boards, coir matting boards, coir board is - Nil; Others - 10% by Ntfn 4/2006-CE dated 01.03.2006; CVD on coir composite boards, coir melting boards, coir boards is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Of wood:										
	-- Particle board:										
4410 11	---- Plain particle boards	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 11 10	---- Insulation board and hardboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 11 20	---- Veneered particle board, not having decorative veneers on any face	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 11 30	---- Others	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 11 90	---- Oriented strand board (OSB):										
4410 12	---- Unworked or not further worked than sanded	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 12 10	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 12 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 19 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 90	- Other:										
4410 90 10	---- Plain particle board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 90 20	---- Insulation board and hard board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 90 30	---- Veneered particle board, not having decorative veneers on any face	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4410 90 40	---- Of Coir	kg.	10.00	10.00	---	4	10	0.64	26.849		<i>Inserted vide Ntfn 109/Cus. (N.T.) dated 24.09.2008</i>
4410 90 50	---- Of Jute fibre	kg.	10.00	10.00	---	4	10	0.64	26.849		<i>Inserted vide Ntfn 109/Cus. (N.T.) dated 24.09.2008</i>
4410 90 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	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:										
4412 31 10	--- Decorative plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 31 20	--- Tea chest panels or shooks, packed in sets	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 31 30	--- Other tea chest panels	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 31 40	--- Marine and aircraft plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 31 90	--- Other	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 32	-- Other, with at least one outer ply of non-coniferous wood:										
4412 32 10	--- Decorative plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 32 20	--- Tea chest panels or shooks, packed in sets	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 32 30	--- Marine and aircraft plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 32 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 32 90	--- Other	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 39	-- Other:										
4412 39 10	--- Decorative plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 39 20	--- Tea chest panels or shooks, packed in sets	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 39 30	--- Marine and aircraft plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 39 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 39 90	--- Other	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 94 00	-- Bloackboard, laminboard and battenboard	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 99	-- Other:										
4412 99 10	--- Decorative plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 99 20	--- Tea chest panels or shooks, packed in sets	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 99 30	--- Marine and aircraft plywood	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 99 40	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4412 99 90	--- Other	m ³	10.00	10.00	---	4	10	0.64	26.849	Free	
4413	Densified wood, in blocks, plates, strips or profile shapes	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4414	Wooden frames for paintings, photographs, mirrors or similar objects	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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	10.00	10.00	---	4	10	0.64	26.849	Free	
4415 20 00	- Pallets, box pallets and other load boards; Pallet collars	u	10.00	10.00	---	4	10	0.64	26.849	Free	
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves										
4416 00	- Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:										
4416 00 10	---- Casks, barrels, vats and tubs	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4416 00 20	---- Other coopers' products	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	---- Parts (of wood):										
4416 00 91	---- Riven or sawn staves of wood not further prepared	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4416 00 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; Boot or shoe lasts and trees, of wood	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418	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.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 20	- Doors and their frames and thresholds:										
4418 20 10	---- Flush Doors	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>CVD by Ntfn 4/2006-CE dated 01.03.2006; Sl. No.87B</i>
4418 20 20	---- Frames and thresholds of flush doors	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 20 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 40 00	- Shuttering for concrete constructional work	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 50 00	- Shingles and shakes	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 60 00	- Posts and beams	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Assembled flooring panels:										
4418 71 00	---- For mosaic floors	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 72 00	---- Other, multilayer	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 79 00	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4418 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4419	Tableware and kitchenware, of wood										
4419 10	- Tableware and kitchenware, of wood:										
4419 10 10	---- Tableware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4419 90 20	---- Kitchenware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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.	10.00	10.00	---	4	10	0.64	26.849	Free	
4420 90	- Other										
4420 90 10	---- Wood marquetry and inlaid wood	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4420 90 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421	Other articles of wood										
4421 10 00	- Clothes hangers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section IX – Chapter 44

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4421 90	- Other: ---- Spools, cops, bobbins, searing thread reels and the like, of turned wood:										
4421 90 11	---- For Cotton machinery	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 12	---- For Jute machinery	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 13	---- For Silk regenerated and synthetic fibres machinery	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 14	---- For other machinery	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 20	---- Wood paving blocks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 30	---- Match splints	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 40	---- Pencil slates	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 50	---- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 60	---- Parts of domestic decorative articles used as tableware and kitchenware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 70	---- Articles of densified wood not else- where included or specified	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4421 90 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Import Licensing Notes

(1) The Exim entry under ITC (HS) Code No. 44160010 in this Chapter shall also include used casks and barrels. Imports of all items falling in this entry shall be free.

¹[(2) Import of Sandal Wood will be subject to the conditions laid down in Policy Circular No. 1 (RE-06) / 2004-09 dated 7.4.2006.] {See copy of Circular in BDP's Foreign Trade Policy with Handbook of Procedures - Vol. 1}

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted by Ntfn 02 (RE-2006)/2004-2009 dated 07.04.2006.