

Central Excise Tariff Act, 1985

Chapter 44 - Wood and Articles of Wood, Wood Charcoal

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 of Chapter 64;
- (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) 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 1 Section XVIII (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, pre-fabricated buildings);
- (p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(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.

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 [2](#) "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, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, [3](#) "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 or 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	
(1)	(2)		(3)	(4)
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	-	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
4401 10 10	---	In logs	mt	16%
4401 10 90	---	Other	mt	16%
	-	Wood in chips or particles :		
4401 21 00	--	Coniferous	mt	16%
4401 22 00	--	Non-coniferous	mt	16%
4401 30 00	-	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	mt	16%
4402		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		

4 "4402 10	-	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402 10 10	---	Of bamboo	mt.	
4402 90	-	Other:		
4402 90 10	---	Of coconut shell	mt.	
4402 90 90	---	Other	mt."	
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	m3	16%
4403 20	-	Other, coniferous:		
4403 20 10	---	Sawlogs and veneerlogs	m3	16%
4403 20 20	---	Poles, piling and posts	m3	16%
4403 20 90	---	Other	m3	16%
	-	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	m3	16%

4403 49	--	Other :		
4403 49 10	---	Teak wood in rough	m3	16%
4403 49 90	---	Other	m3	16%
	-	Other :		
4403 91 00	--	Of oak (Quercus Spp.)	m3	16%
4403 92 00	--	Of beech (Fagus Spp.)	m3	16%
4403 99	--	Other :		
	---	Andaman Padauk (Pterocarpus dalbaeroides) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Ellipticum) and Red Sanders (Pterocarpus Sautaninus) and Rose wood (Dalbergia Latifolia):		
4403 99 11	----	Andaman Padauk (Pterocarpus dalbaeroides)	m3	16%
4403 99 12	----	Bonsum (Phoebe goalparensis)	m3	16%
4403 99 13	----	Gurgan (Dipterocarpus alatus)	m3	16%
4403 99 14	----	Khair (Acacia Catechu)	m3	16%
4403 99 15	----	Lampati (Duabanga grandiflora)	m3	16%

4403 99 16	----	Laurel (<i>Terminalia alata</i>)	m3	16%
4403 99 17	----	Paliwood (<i>Palaquium Elliplicum</i>)	m3	16%
4403 99 18	----	Red Sanders (<i>Pterocar pus Sautatinus</i>)	m3	16%
4403 99 19	----	Rose Wood (<i>Dalbergea Latifolio</i>)	m3	16%
	---	Sal (<i>Chorea robusta</i>) Sandal wood (<i>Santalum albur</i>) Semul (<i>Bombax ceiba</i>) Walnut wood (<i>Juglans binata</i>) Anjam (<i>Hardwickia binata</i>) Birch (<i>Betula Spp.</i>) Sissoo (<i>Dalbergea sisso</i>) and White cedar (<i>Dysozylum</i>) and the like:		
4403 99 21	----	Sal (<i>Chorea robusta</i>)	m3	16%
4403 99 22	----	Sandal wood (<i>Santalum alburn</i>)	m3	16%
4403 99 23	----	Semul (<i>Bombax ceiba</i>)	m3	16%
4403 99 24	----	Walnut wood (<i>Juglans binata</i>)	m3	16%
4403 99 25	----	Anjam (<i>Hardwickia binata</i>)	m3	16%
4403 99 26	----	Birch (<i>Betula Spp.</i>)	m3	16%
4403 99 27	----	Sissoo (<i>Dalbergea sisso</i>)	m3	16%
4403 99 28	----	White cedar (<i>Dysozylum malabaricum</i>)	m3	16%

4403 99 29	----	Other	m3	16%
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		
4404 10 00	-	Coniferous	kg.	16%
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.	16%
4404 20 20	---	Drawn Wood	kg.	16%
4404 20 90	---	Other	kg.	16%
4405 00 00		WOOD WOOL; WOOD FLOUR	kg.	Nil
4406		RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD		
4406 10 00	-	Not impregnated	m3	16%
4406 90 00	-	Other	m3	16%

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	---	Doglas fir (Pseudotsuga Menziesie)	m3	Nil
4407 10 20	---	Pine (Pinus Spp.)	m3	Nil
4407 10 90	---	Other	m3	Nil
	-	Of tropical wood specified in Sub-heading Note 1 to this Chapter :		
5 "4407 21 00	--	Mahogany (Swietenia spp.)	m3	Nil
4407 22 00	-	Virola, Imbuia and balsa	m3	Nil"
4407 25 00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	Nil
4407 26 00	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m3	Nil
6 [4407 27 00	--	Sapelli	m3	Nil
4407 28 00	--	Iroko	m3	Nil]
4407 29	--	Other :		

4407 29 10	---	Teak wood	m3	Nil
4407 29 90	---	Other	m3	Nil
	-	Other :		
4407 91 00	--	Of oak (Quercus Spp.)	m3	Nil
4407 92 00	--	Of beech (Fagus Spp.)	m3	Nil
6 [4407 93 00	--	Of maple (Acer spp.)	m3	Nil
4407 94 00	--	Of cherry (Prunus spp.)	m3	Nil
4407 95 00	-	Of ash (Fraxinus spp.)	m3	Nil]
4407 99	--	Other :		
4407 99 10	---	Of Birch (Betula Spp.)	m3	Nil
4407 99 20	---	Willow	m3	Nil
4407 99 90	---	Other	m3	Nil

4408		SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR 7 "FOR SIMILAR LAMINATED WOOD" AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM		
4408 10	-	Coniferous:		
4408 10 10	---	Sheets for plywood	kg.	16%
4408 10 20	---	Oak wood veneer	kg.	16%
4408 10 30	---	Veneer sheets, for match boxes and match splints	kg.	Nil
4408 10 90	---	Other	kg.	16%
	-	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 plywood	kg.	16%
4408 31 20	---	Veneer sheets (of Rose wood)	kg.	16%
4408 31 30	---	Veneer sheets, for match boxes and match splints	kg.	Nil
4408 31 90	---	Other	kg.	16%

4408 39	--	Other:		
4408 39 10	---	Sheets for plywoods	kg.	16%
4408 39 20	---	Veneer sheets (of Rose wood)	kg.	16%
4408 39 30	---	Veneer sheets, for match boxes and match splints	kg.	Nil
4408 39 90	---	Other	kg.	16%
4408 90	-	Other:		
4408 90 10	---	Sheets for plywoods	kg.	16%
4408 90 20	---	Veneer sheets, for match boxes and match splints	kg.	Nil
4408 90 90	---	Other	kg.	16%
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 OR NOT PLANED, SANDED OR END-JOINTED		
4409 10	-	Coniferous:		
4409 10 10	---	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%

4409 10 20	---	Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	16%
4409 10 90	---	Other	kg.	16%
	-	8 " Non-coniferous :		
4409 21 00	--	Of bamboo	kg.	16%
4409 29	--	Other:		
4409 29 10	---	Planed, tongued, grooved,	kg.	16%
		rebated, chamfered, V-jointed, and the like but not further moulded		
4409 29 20	---	Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 29 90	---	Other	kg.	16%";
9 "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:		
4410 11	--	Particle board:		
4410 11 10	---	Plain particle boards	kg.	16%

4410 11 20	---	Insulation board and hardboard	kg.	16%
4410 11 30		Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 11 90	---	Others	kg.	16%
4410 12	--	Oriented strand board (OSB):		
4410 12 10	---	Unworked or not further worked	kg.	16%
		than sanded		
4410 12 90	---	Other	kg.	16%
4410 19 00	--	Other	kg.	16%
4410 90	-	Other:		
4410 90 10	---	Plain particle board	kg.	16%
4410 90 20	---	Insulation board and hard board	kg.	16%
4410 90 30	---	Veneered particle board, not having decorative veneers on any face	kg.	16%
15 [4410 90 40	---	Of Coir	Kg	16%
4410 90 50	---	Of jute fibre	Kg	16%]
4410 90 90	---	Other	kg.	16%"

10 "4411		FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	-	Medium density fibre board (MDF):		
4411 12 00	--	Of a thickness not exceeding 5 mm	kg.	16%
4411 13 00	--	Of a thickness exceeding 5 mm but not exceeding 9 mm	kg.	16%
4411 14 00	--	Of a thickness exceeding 9 mm	kg.	16%
	-	Other:		
4411 92	--	Of a density exceeding 0.8 gm/cm3:		
	---	Not mechanically worked or surface covered:		
4411 92 11	----	Hardboard	kg.	16%
4411 92 19	----	Other	kg.	16%
	----	Other:		
4411 92 21	----	Hardboard	kg.	16%
4411 92 29	----	Other	kg.	16%
4411 93	--	Of a density exceeding 0.5 gm/cm3 but not exceeding 0.8 gm/cm3:		
	--	Not mechanically worked or surface covered:		

4411 93 11	--	Insulation board	kg.	16%
4411 93 19	--	Other	kg.	16%
	--	Other:		
4411 93 21	--	Insulation board	kg.	16%
4411 93 29	--	Other	kg.	16%
4411 94	--	Of a density not exceeding 0.5 gm/cm3:		
	--	Not mechanically worked or surface covered:		
4411 94 11	----	Insulation board	kg.	16%
4411 94 19	----	Other	kg.	16%
	----	Other:		
44 11 94 21	----	Insulation board	kg.	16%
15 [4411 94 22	----	Of Coir	Kg	16%
4411 94 23	----	Of jute fibre	Kg	16%]
44 11 94 29	----	Other	kg.	16%"
11 "4412		PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		

4412 10 00	-	Of bamboo	m3	16%
	-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412 31	--	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, 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, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Ilama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti:		
4412 31 10	---	Decorative plywood	m3	16%
4412 31 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 31 30	---	Other tea chest panels	m3	16%
4412 31 40	---	Marine and aircraft plywood	m3	16%
4412 31 50	---	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 31 90	---	Other	m3	16%

4412 32	--	Other, with at least one outer ply of non-coniferous wood:		
4412 32 10	---	Decorative plywood	m3	16%
4412 32 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 32 30	---	Marine and aircraft plywood	m3	16%
4412 32 40	---	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 32 90	---	Other	m3	16%
4412 39	--	Other:		
4412 39 10	---	Decorative plywood	m3	16%
4412 39 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 39 30	---	Marine and aircraft plywood	m3	16%
4412 39 40	---	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 39 90	---	Other		
	-	Other:	m3	16%
4412 94 00	--	Blockboard, laminboard and battenboard	m3	16%

4412 99	--	Other:		
4412 99 10	---	Decorative plywood	m3	16%
4412 99 20	---	Tea chest panel or shooks, packed in sets	m3	16%
4412 99 30	---	Marine and aircraft plywood	m3	16%
4412 99 40	---	Cuttings and trimmings of plywood of width not exceeding 5cm	m3	16%
4412 99 90	---	Other	m3	16%"
4413 00 00		DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	kg.	16%
4414 00 00		WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS,	kg.	16%
4415		MIRRORS OR SIMILAR OBJECTS 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	16%
4415 20 00	---	Pallets, box pallets and other load boards; pallet collars	u	16%
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.	16%
4416 00 20	---	Other coopers' products	kg.	16%
	---	Parts (of wood):		
4416 00 91	----	Riven or sawn staves of wood not further prepared	kg.	16%
4416 00 99	----	Other	kg.	16%
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.	16%
4418		BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED 12 "FLOORING PANELS," SHINGLES AND SHAKES		
4418 10 00	-	Windows, french windows and their frames	kg.	16%
4418 20	-	Doors and their frames and thresholds:		
4418 20 10	---	Flush doors	kg.	16%
4418 20 20	---	Frames and thresholds of flush doors	kg.	16%
4418 20 90	---	Other	kg.	16%

13 [***]				
4418 40 00	-	Shuttering for concrete constructional work	kg.	16%
4418 50 00	-	Shingles and shakes	kg.	16%
6 [4418 60 00	-	Posts and beams	kg.	16%
	-	Assembled flooring panels :		
4418 71 00	--	For mosaic floors	kg.	16%
4418 72 00	--	Other, multilayer	kg.	16%
4418 79 00	-	Other	kg.	16%]
4418 90 00	-	Other	kg.	16%
4419		TABLEWARE AND KITCHENWARE, OF WOOD		
4419 00	-	Tableware and kitchenware, of wood:		
4419 00 10	---	Tableware	kg.	16%
4419 00 20	---	Kitchenware	kg.	16%

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.	16%
4420 90	-	Other:		
4420 90 10	---	Wood marquetry and inlaid wood	kg.	16%
4420 90 90	---	Other	kg.	16%
4421		OTHER ARTICLES OF WOOD		
4421 10 00	-	Clothes hangers	kg.	16%
4421 90		Other :		
	---	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
4421 90 11	----	For cotton machinery	kg.	16%
4421 90 12	----	For jute machinery	kg.	16%
4421 90 13	----	For silk regenerated and synthetic fibres machinery	kg.	16%
4421 90 14	----	For other machinery	kg.	16%

4421 90 19	----	Other	kg.	16%
4421 90 20	---	Wood paving blocks	kg.	16%
4421 90 30	---	Match splints	kg.	16%
4421 90 40	---	Pencil slates	kg.	16%
4421 90 50	---	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg.	16%
14 4421 90 60	---	Parts of domestic decorative articles used as tableware and kitchenware	kg.	16%
4421 90 70	---	Articles of densified wood not elsewhere included or specified	kg.	16%
4421 90 90	---	Other	kg.	16%

1. Substituted for the words, "Section XVII" by Notification no. 19/2005 dated 05.05.2005.

2. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007 for the following:

"sub-headings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99"

3. Substituted for the words "Teak, Tauari," by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

4. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following

"4402 00	-	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:	
4402 00 10	---	Of coconut shell	mt

4402 00 90	---	Other	mt "
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5. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following:

"4407 24 00	--	Virola, Mahogany (Swietenia Spp.) Imbuia and Balsa	m3	Nil"
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6. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

7. Substituted for the words "FOR OTHER SIMILAR LAMINATED WOOD" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

8. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following:

"4409 20	-	Non-coniferous:		
4409 20 10	---	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	16%
4409 20 20	---	Beadings and mouldings (including moulded skirting and other moulded boards)	kg.	16%
4409 20 90	---	Other	kg.	16%"

9. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following:

"4410		PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
	-	Oriented strand-board and wafer board, of wood:		
4410 21 00	--	Unworked or not further worked than sanded	kg.	16%
4410 29 00	--	Other	kg.	16%

	--	Other, of wood:		
4410 31	--	Unworked or not further worked than sanded:		
4410 31 10	---	Plain particle boards	kg.	16%
4410 31 20	---	Insulation board and hardboard	kg.	16%
4410 31 30	---	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 31 90	---	Other	kg.	16%
4410 32	--	Surface-covered with melamine impregnated paper:		
4410 32 10	---	Plain particle boards	kg.	16%
4410 32 20	---	Insulation board and hardboard	kg.	16%
4410 32 30	---	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 32 90	---	Other	kg.	16%
4410 33	--	Surface-covered with decorative laminates of plastics:		
4410 33 10	---	Plain particle boards	kg.	16%

4410 33 20	---	Insulation board and hardboard	kg.	16%
4410 33 30	---	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 33 90	---	Other	kg.	16%
4410 39	--	Other:		
4410 39 10	---	Plain particle boards	kg.	16%
4410 39 20	---	Insulation board and hardboard	kg.	16%
4410 39 30	---	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 39 90	---	Other	kg.	16%
4410 90	-	Other:		
	-	Plastic laminated sheets:		
4410 90 11	----	Insulation board and hardboard	kg.	16%
4410 90 12	----	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 19	----	Other	kg.	16%
	---	Other:		

4410 90 91	----	Plain particle boards	kg.	16%
4410 90 92	----	Insulation board and hardboard	kg.	16%
4410 90 93	----	Veneered particle board, not having decorative veneers on any face	kg.	16%
4410 90 99	----	Other	kg.	16%"

10. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following:

"4411		FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	-	Fibreboard of a density exceeding 0.8 g/cm3:		
4411 11	--	Not mechanically worked or surface covered :		
4411 11 10	---	Hardboard	kg.	16%
4411 11 90	---	Other	kg.	16%
4411 19	--	Other :		
4411 19 10	---	Hardboard	kg.	16%
4411 19 90	---	Other	kg.	16%

	-	Fibreboard of a density exceeding 0.5 g/ cm ³ but not exceeding 0.8g/cm ³ :		
4411 21	--	Not mechanically worked or surface covered:		
4411 21 10	---	Insulation board	kg.	16%
4411 21 90	---	Other	kg.	16%
4411 29	--	Other :		
4411 29 10	---	Insulation Board	kg.	16%
4411 29 90	---	Other	kg.	16%
	-	Fibre board of a density exceeding 0.35 g/ cm ³ but not exceeding 0.5g/cm ³ :		
4411 31	--	Not mechanically worked or surface covered:		
4411 31 10	---	Insulation board	kg.	16%
4411 31 90	---	Other	kg.	16%
4411 39	--	Other:		
4411 39 10	---	Insulation board	kg.	16%

4411 39 90	---	Other	kg.	16%
	-	Other :		
4411 91	--	Not mechanically worked or surface covered:		
4411 91 10	---	Insulation board (homogeneous)	kg.	16%
4411 91 20	---	Accoustic insulation board	kg.	16%
4411 91 30	---	Other insulation board	kg.	16%
4411 91 90	---	Other	kg.	16%
4411 99	--	Other:		
4411 99 10	---	Insulation Board (homogenous)	kg.	16%
4411 99 20	---	Accoustic insulation board	kg.	16%
4411 99 30	---	Other insulation board	kg.	16%
4411 99 90	---	Other	kg.	16%"

11. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following:

"4412		PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
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	-	Plywood, consisting solely of sheets of wood, each ply not exceeding 6mm thickness :		
4412 13	--	With at least one outer ply of tropical wood specified in Sub heading Note 1to this Chapter:		
4412 13 10	---	Decorative plywood	m3	16%
4412 13 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 13 30	---	Other tea chest panels	m3	16%
4412 13 40	---	Marine and aircraft plywood	m3	16%
4412 13 50	---	Cuttings and trimmings of plywood of width not exceeding 5 centimetres	m3	16%
4412 13 90	---	Other	m3	16%
4412 14	--	Other, with at least one outer ply of non coniferous wood:		
4412 14 10	---	Decorative plywood	m3	16%
4412 14 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 14 30	---	Marine and aircraft plywood	m3	16%
4412 14 40	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%

4412 14 90	---	Other	m3	16%
4412 19	--	Other :		
4412 19 10	---	Decorative plywood	m3	16%
4412 19 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 19 30	---	Marine and aircraft plywood	m3	16%
4412 19 40	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 19 90	---	Other	m3	16%
	-	Other, with at least one outer ply of non coniferous wood :		
4412 22	--	With at least one ply of tropical wood specified in Sub heading Note 1to this Chapter:		
4412 22 10	---	Decorative plywood	m3	16%
4412 22 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 22 30	---	Marine and aircraft plywood	m3	16%
4412 22 40	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 22 90	---	Other	m3	16%

4412 23	--	Other, containing at least one layer of particle board:		
4412 23 10	---	Decorative plywood	m3	16%
4412 23 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 23 30	---	Marine and aircraft plywood	m3	16%
4412 23 40	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 23 90	---	Other	m3	16%
4412 29	--	Other :		
4412 29 10	---	Elastic laminated plywood	m3	16%
4412 29 20	---	Decorative plywood	m3	16%
4412 29 30	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 29 40	---	Marine and aircraft plywood	m3	16%
4412 29 50	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 29 90	---	Other	m3	16%
	-	Other :		

4412 92	--	With at least one ply of tropical wood specified in Sub heading Note 1to this Chapter:		
4412 92 10	---	Elastic laminated plywood	m3	16%
4412 92 20	---	Decorative plywood	m3	16%
4412 92 30	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 92 40	---	Marine and aircraft plywood	m3	16%
4412 92 50	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 92 90	---	Other	m3	16%
4412 93	--	Other, containing at least one layer of particle board:		
4412 93 10	---	Decorative plywood	m3	16%
4412 93 20	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 93 30	---	Marine and aircraft plywood	m3	16%
4412 93 40	---	Cuttings and trimmings of plywood of width not exceeding 5 cm	m3	16%
4412 93 90	---	Other	m3	16%
4412 99	--	Other :		

4412 99 10	---	Plastic laminated plywood	m3	16%
4412 99 20	---	Decorative plywood	m3	16%
4412 99 30	---	Tea chest panels or shooks, packed in sets	m3	16%
4412 99 40	---	Marine and aircraft plywood	m3	16%
4412 99 50	---	Cuttings and trimmings of plywood of width	m3	16%
4412 99 90	---	Other	m3	16%"

12. Substituted for the words "PARQUET PANELS" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

13. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, prior to omission it read as

"4418 30 00	-	Parquet panels	kg.	16%"
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14. Substituted for the figure, "4420 90 60" by Notification no. 19/2005 dated 05.05.2005.

15. Inserted by Notification No. 23/2010-(N.T) dated 20.05.2010.

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