

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 WICERWORK****Chapter 44****Wood and articles of wood; wood charcoal****Notes.**

1.- This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) Goods of heading 68.08;
- (j) Imitation jewellery of heading 71.17;
- (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (m) Parts of firearms (heading 93.05);
- (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);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 - 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 - 4.- Products of 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.
 - 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 - 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, 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, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading	Tariff Item	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						
	4402.1000	- Of bamboo	kg	25%	0%	25%	25%	25%
	4402.9000	- Other	kg	25%	0%	25%	25%	25%
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
	4403.1000	- Treated with paint, stains, creosote or other preservatives	kg/m ³	0%	0%	0%	0%	0%
	4403.2000	- Other, coniferous	kg/m ³	0%	0%	0%	0%	0%
		- Other, of tropical wood specified in Subheading Note 1 to this Chapter :						
	4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/m ³	0%	0%	0%	0%	0%
	4403.4900	-- Other	kg/m ³	0%	0%	0%	0%	0%
		- Other :						
	4403.9100	-- Of oak (Quercus spp.)		0%	0%			
	4403.9200	-- Of beech (fagus spp.)	kg/m ³	0%	0%	0%	0%	0%

Heading	Tariff Item	Description of goods		Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4403.9900	-- Other	kg/m ³	0%	0%	0%	0%	0%
44.04		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.						
	4404.1000	- Coniferous	kg/m ³	0%	0%	0%	0%	0%
	4404.2000	- Non-coniferous	kg/m ³	0%	0%	0%	0%	0%
44.05	4405.0000	Wood wool; wood flour.	kg	0%	0%	0%	0%	0%
44.06		Railway or tramway sleepers (cross-ties) of wood.						
	4406.1000	- Not impregnated	kg/m ³	0%	0%	0%	0%	0%
	4406.9000	- Other	kg/m ³	0%	0%	0%	0%	0%

Heading	Tariff Item	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.						
	4407.1000	- Coniferous	kg/m ³	0%	0%	0%	0%	0%
		- Of tropical wood specified in Subheading Note 1 to this Chapter:						
	4407.2100	-- Mahogany (Switenia spp.),	kg/m ³	0%	0%	0%	0%	0%
	4407.2200	-- Virola, Imbuia and Balsa	kg/m ³	0%	0%	0%	0%	0%
	4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/m ³	0%	0%	0%	0%	0%
	4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	kg/m ³	0%	0%	0%	0%	0%
	4407.2700	-- Sapelli	kg/m ³	0%	0%	0%	0%	0%
	4407.2800	-- Iroko	kg/m ³	0%	0%	0%	0%	0%
	4407.2900	-- Other	kg/m ³	0%	0%	0%	0%	0%
		- Other:						

Heading	Tariff Item	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4407.9100	-- Of Oak (<i>Quercus</i> spp.)	kg/m ³	0%	0%			
	4407.9200	-- Of beech (<i>Fagus</i> spp.)	kg/m ³	0%	0%	0%	0%	0%
	4407.9300	-- Of maple (<i>Acer</i> spp)	kg/m ³	0%	0%	0%	0%	0%
	4407.9400	-- Of cherry (<i>Prunus</i> spp.)	kg/m ³	0%	0%	0%	0%	0%
	4407.9500	-- Of ash (<i>Fraxinus</i> spp.)	kg/m ³	0%	0%	0%	0%	0%
	4407.9900	-- Other	kg/m ³	0%	0%	0%	0%	0%
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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.						
	4408.1000	- Coniferous	kg	0%	0%	0%	0%	0%
		- Of tropical wood specified in Sub-heading Note 1 to this Chapter :						
	4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	0%	0%			

Heading	Tariff Item	Description of goods	Unit of Qty	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
	4410.1100	-- Particle Board	kg	0%	0%	0%	0%	0%
	4410.1200	-- Oriented strand board (OSB)	kg	0%	0%	0%	0%	0%
	4410.1900	-- Other	kg	0%	0%	0%	0%	0%
	4410.9000	- Other	kg	0%	0%	0%	0%	0%
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.						
		-Medium density fibreboard (MDF):						
	4411.1200	-- Of a thickness not exceeding 5mm	kg	0%	0%	0%	0%	0%
	4411.1300	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg	0%	0%	0%	0%	0%
	4411.1400	-- Of a thickness exceeding 9mm	kg	0%	0%	0%	0%	0%
		- Other :						
	4411.9200	-- Of a density exceeding 0.8 g/cm ²	kg	0%	0%	0%	0%	0%
	4411.9300	-- Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ² :	kg	0%	0%	0%	0%	0%
	4411.9400	-- Of a density not exceeding 0.5 g/cm ²	kg	0%	0%	0%	0%	0%

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.						
	4420.1000	- Statuettes and other ornaments, of wood	kg	100%	22.5%	22.5%	20%	17.5%
	4420.9000	- Other	kg	100%	22.5%	22.5%	20%	17.5%
44.21		Other articles of wood.						
	4421.1000	- Clothes hangers	kg	0%	0%	0%	0%	0%
	4421.9010	- - - Coffin	Kg	25%	0%	22.5%	20%	17.5%
	4421.9090	- - - Other	Kg	25%	0%	22.5%	20%	17.5%

Chapter 45

Cork and articles of cork

Note.

- 1.- This Chapter does not cover:
- (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
45.01		Natural cork, raw or simply prepared; waste cork, crushed, granulated or ground cork.						
	4501.1000	- Natural cork, raw or simply prepared	kg	0%	0%	0%	0%	0%
	4501.9000	- Other	kg	0%	0%	0%	0%	0%
45.02	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	kg	0%	0%	0%	0%	0%

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
45.03		Articles of natural cork						
	4503.1000	- Corks and stoppers	kg	0%	0%	0%	0%	0%
		- Other :						
	4503.9010	- - - Floats for fishing nets	kg	0%	0%	0%	0%	0%
	4503.9090	- - - Other	kg	0%	0%	0%	0%	0%
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.						
	4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	0%	0%	0%	0%	0%
		- Other :						
	4504.9010	- - - Lifebuoys and lifebelts	kg	0%	0%	0%	0%	0%
	4504.9020	- - - Floats for fishing nets	kg	0%	0%	0%	0%	0%
	4504.9090	- - - Other	kg	0%	0%	0%	0%	0%

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

- 1.- In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
 - 2.- This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
 - 3.- For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.
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Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).						
		- Mats, matting and screens of vegetable materials:						
	4601.2100	-- Of bamboo	kg	0%	0%	0%	0%	0%
	4601.2200	-- Of rattan	kg	0%	0%	0%	0%	0%
	4601.2900	-- Other	kg	0%	0%	0%	0%	0%
		- Other :						
	4601.9200	-- Of bamboo	kg	0%	0%	0%	0%	0%
	4601.9300	-- Of rattan	kg	0%	0%	0%	0%	0%
	4601.9400	-- Of other vegetable materials	kg	0%	0%	0%	0%	0%
	4601.9900	-- Other	kg	0%	0%	0%	0%	0%
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.						

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
		- Of vegetable materials:						
	4602.1100	-- Of bamboo	kg	0%	0%	0%	0%	0%
	4602.1200	-- Of rattan	kg	0%	0%	0%	0%	0%
	4602.1900	-- Other	kg	0%	0%	0%	0%	0%
	4602.9000	- Other	kg	0%	0%	0%	0%	0%