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China, Peoples Republic of

Solid Wood Products

China Eliminates Re-Export Preferences

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Approved by:

Maurice House
U.S. Embassy in Beijing

Prepared by:

Mark Petry and Zhang Lei

Report Highlights: On September 15, China eliminated or decreased re-export preferences for a large category of solid wood products, including veneer and lumber. As a result, Chinese wood manufacturers will now have to pay VAT and duty on some products that are imported and later exported as value-added products, but that were previously without any import or export fees. This change could disrupt some U.S. exports used in products for re-export from China and U.S. companies that have invested in Chinese manufacturing facilities.

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Executive Summary

In recent years, China's forest products trade policy has shifted significantly. September 2006 marks further limitations to the products covered under the Chinese "processing trade" (duty-free re-export) program. This means that some imports, previously untaxed, will now have to pay VAT and a duty to be imported, processed, and then re-exported as a finished good. This change continues a trend that lessens the incentives Chinese trade policy offers companies that re-export value-added wood products. Moreover, these changes will impact American and other companies that have invested in Chinese manufacturing facilities that are dependant on the "processing trade" preferences.

This report provides a comprehensive look at the current and former Chinese trade preferences for solid wood products.

Value-Added Tax (VAT) Export Rebate

China has long had a number of value-added manufacturing industries that it has wanted to support. One of these industries was the wood processing industry. The creation of raw material import preferences has been one way to promote the creation of processing industries within China.

One of the programs is the VAT Export Rebate program. Under this program, Chinese companies that exported products qualified for a VAT rebate. There were no restrictions in terms of raw materials (domestic sourced or imported) on products that were covered. The company received a partial refund of the previously paid VAT amount, calculated at a set rate, after the products were exported. The VAT rebate rate for wood products differs from 5 percent (particle board) to 11 percent (plywood and wooden furniture). Please see Appendix 2 for the complete tariff schedule of wood products.

A large category of wood products, including logs, lumber, veneer, and solid wood flooring (laminated wood flooring is still eligible for a VAT rebate), have not been eligible for the VAT rebate since January 1, 2004. Table 1 describes the tariff codes that have been eliminated from the VAT rebate program.

Effective September 15, 2006, the VAT rebates on wood-based panels, wooden furniture, and various other products were reduced to 11 percent from 13 percent. Table 2 contains a detailed H.S. code and product description list for products that experienced a VAT rebate reduction.

Processing Trade Preferences

In recent years, the other main trade preference program for the wood processing industry has been the "processing trade" tariff preference. Products under this category can be imported duty and VAT free if they are subsequently re-exported as a value-added product.

However, the processing trade category has been slowly phased out in a fashion similar to that of the VAT rebate program. Table 1 shows the timeline and products eliminated from the processing trade category. Beginning September 15, 2006, many important wood product tariff codes no longer qualify for the "processing trade" preference. According to the official announcement by Ministry of Finance and other four ministries dated September 14, 2006, all commodities for which export rebates have been eliminated would be included in the "Category of Commodities Banned from the Processing Trade". The same document stated "Detailed names and tariff codes of commodities in the Category will be published by the MOFCOM and relevant authenticities later". Though the final Category is not available at

this moment, Table 1 has been developed by Post according to the guideline of the Announcement. Table 1 contains unofficial data. The Chinese Government will publish the official list of tariff codes at a later date. The original Chinese document is available at:

<http://www.mofcom.gov.cn/aarticle/b/e/200609/20060903167918.html>

Please see Appendix 1 for the unofficial translation (provided by the Foreign Commercial Service) of the document.

According to the new policy, wood-based panels (H.S. code 4410, 4411, and 4412), wooden door and windows (H.S. code 4418), other articles of wood (H.S. code 4421), and wooden furniture (9403) remain in the processing trade category. According to Post's statistics, the top eight export wood product categories (by four-digit H.S. code) account for about 90 percent of China's total wooden products (H.S. code 44) exports in value. Only tongued, grooved wood products (H.S. code 4409, accounting for nine percent of total wood exports) and disposable wooden chopsticks (H.S. code 44190010, accounting for two percent of total wood exports) have been eliminated from the processing trade category. Therefore, the major exporting wood products remain in processing trade program.

In 2005, exports of wooden products to the United States within the H.S. codes 4412, 4421, 4418, 4420, 4414, 4411, 4419 (not including 44190010), and 4415 accounted for 88 percent of China's total wood product (H.S. code 44) exports to the United States. All of the above-mentioned H.S. codes remain in the processing trade program. This dynamic is important because a significant portion of China's wood products exported to the United States use U.S. wood as a raw material. Given that fact, Post believes that the impact to the U.S. wood exports to China is limited.

As mentioned above, single veneer (H.S. Code 4408) and solid wood flooring (H.S. code 4409) have been eliminated from the processing trade. For these products, the new policy is a significant change. For example, when veneer was imported using the processing trade program, a Chinese company could import U.S. logs or lumber and re-export veneer made from it without duty or VAT. Given the changes in the law, the company would now pay 13 percent VAT (for logs) or 17 percent VAT (for lumber) upon import, plus 17 percent VAT on the value-added finished export. (Though, according to China's VAT policy, VAT paid for an imported input product is deducted from the exported finished product VAT.) For example, under the new policy, a Chinese veneer processor imports U.S. lumber valued at US \$1,000. The company would pay a US \$170 VAT. After processing the lumber into veneer, the exported veneer is valued at US \$1,500. The processor owes US \$255 total VAT. However, he only needs to pay US \$85 (255-170) for the export VAT because the import VAT can be deducted from total VAT amount. Under the old policy, the processor would not have paid any VAT.

China's new policy indicates that China is beginning to take measures to change the current exporting structure and it may reduce the advantages that some companies rely upon to sell to the export market (including wood products, furniture and plywood). The clear, but gradual, shift in China's policy favors companies that focus on China's domestic market. Companies that rely on re-exporting must focus on productivity gains to maintain competitiveness.

Government Considers Tariff Hikes

Chinese industry has recently expressed concern about Government possible changes to import tariffs. Specifically, industry has suggested that increases in tariffs for veneers would not be welcome. As noted above, experts speculate that the Chinese Government considers

the industry too dependent on re-export of furniture and other products and that changes to the tariff structure (in addition to the partial elimination of the processing trade category) may force the industry to sell more domestically. In addition to the excellent trade ties Chinese exporters have with customers, industry leaders suggest that restrictions log exporters are placing on exports of round wood could backfire and higher tariffs would create unacceptably high log and veneer prices.

Reference Prices Under the Microscope

One additional issue that U.S. and other exporters have been concerned about is the method for calculating reference prices for imported wood products. Many believe that the Chinese minimum reference price for calculating the duty and VAT for many wood products does not reflect the true value of the wood. Specifically, the minimum reference price is set too high for many categories and is greater than the value of the wood. Therefore, the resultant duty is higher than it would be using the true value of the shipment. Industry source indicate that local customs develop their own reference prices independently, which means different customs posts have different reference price.

Table 1. History of Recent Forest Product Trade Policy Changes in China

Effective Date of VAT Rebate Elimination	Tariff Codes (H.S. Code) Eliminated
January 1, 2004	4403, 4404, 4407, 4408, 4409, 44190010
May 1, 2005	4401, 4405
September 15, 2006	4402, 440610, 440690, 4416, 4417
Commodities Eliminated From "Processing Trade" Re-Export Preferences	Tariff Codes (H.S. Code) Eliminated
November 1, 2004	44031000, 44032000, 44034100, 44034910, 44034990, 44039100, 44039200, 44039910, 44039920, 44039930, 44039940, 44039990, 44020000.10
September 15, 2006	4403, 4404, 4407, 4408, 4409, 44190010, 4401, 4405, 4402, 440610, 440690, 4416, 4417

Table 2. VAT rebate deduction since September 15, 2006

H.S. Code	Products Description	VAT rebate before 09/15	VAT rebate after 09/15
44121300	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	13%	11%
44121410	With at least one outer ply of temperate non-coniferous wood	13%	11%
44121490	Other, with at least one outer ply of non-coniferous wood	13%	11%
44121900	Other plywood consisting solely of sheets of wood	13%	11%
44122200	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	13%	11%

44122300	Other, containing at least on layer of particle board	13%	11%
44122910	With at least one outer ply of temperate zone origin non-coniferous wood	13%	11%
44122990	Other laminated wood, at least one outer ply of non-coniferous wood	13%	11%
44129200	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	13%	11%
44129300	Other, containing at least one layer of particle board	13%	11%
44129910	With at least one ply of temperate non-coniferous wood	13%	11%
44129990	Other laminated wood, at least on outer ply of coniferous wood	13%	11%
44130000	Densified wood, in blocks, plates, strips or profile shapes	13%	11%
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	13%	11%
44151000	Cases, boxes, crates, drums and similar packing; cable-drums	13%	11%
44152000	Pallets, box pallets and other load boards; pallet collars	13%	11%
44181000	Windows, French-windows and their frames	13%	11%
44182000	Doors and their frames and thresholds	13%	11%
44183000	Parquet panels	13%	11%
44184000	Shuttering for concrete constructional work	13%	11%
44185000	Shingles and shakes	13%	11%
44189000	Other builders' wooden products	13%	11%
44190032	One-time chopsticks, of bamboo	13%	11%
44190090	Other wooden tableware and kitchenware	13%	11%
44201010	Wood or bamboo carvings	13%	11%
44201020	Wooden fans	13%	11%
44201090	Other statuettes and ornaments	13%	11%
44209010	Wood marquetry and inlaid wood	13%	11%
44209090	Caskets and similar articles or furniture not falling, of wood	13%	11%
44211000	Clothes hangers	13%	11%
44219010	Spools, cops, bobbins, sewing thread reels and the like	13%	11%
44219090	Articles of wood, not elsewhere specified or included	13%	11%
94033000	Wooden furniture of a kind used in offices	13%	11%
94034000	Wooden furniture of a kind used in kitchen	13%	11%
94035010	Furniture of rose wood, of a kind used in the bedroom	13%	11%
94035091	Furniture of lacquered wood, of a kind used in the bedroom	13%	11%
94035099	Other furniture of wood, of a kind used in the bedroom	13%	11%
94036010	Other furniture of rose wood	13%	11%
94036091	Other furniture of lacquered wood	13%	11%
94036099	Other wooden furniture	13%	11%

94038010	Furniture of cane, osier, bamboo or similar materials	13%	11%
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Appendix 1: MOFCOM Processing Trade Regulation

Notice of the Ministry of Finance and Four Other Ministries/Administrations concerning the Adjustment of Export Tax Rebates for Some Commodities and the Enlargement of the Catalogue of Banned Commodities in Processing Trade

Issued by: MOF, NDRC, MOFCOM, the General Administration of Customs (Customs), the State Administration of Taxation (SAT)

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Issued on: September 14, 2006

Effective Date: September 15, 2006

To the Departments/Bureaus of Finance in all provinces, autonomous regions, municipalities directly under the Central Government and cities specifically designated in the State plan¹, SAT, the NDRC, commercial authorities, Guangdong Branch of General Administration of Customs², Financial Bureau and Development & Reform Committee of the Xinjiang Production and Construction Corps of CPLA³:

Approved by the State Council, we adjusted the export tax rebate for some commodities and expanded the Catalogue of Banned Commodities in Processing Trade. It is hereby announced:

Adjust the export tax rebate for some commodities:

Export tax rebate for the following commodities are removed:

All non-metal mineral products except salt and cement in Section 25 of the Customs Import and Export Tariff; coal, natural gas, paraffin wax, bitumen, silicon, arsenic, stone, non-ferrous metal and wastes and scraps.

Cermets⁴, 25 types of chemical pesticides and intermediates, some leather products, lead-acid accumulators, mercuric -oxide cell.

Fine hair of goats, wood charcoal, railway sleepers, cork products, some primary wood products, etc.

Lower export tax rebate for the following commodities:

¹ Cities specifically designated in the State plan refer to economically significant cities whose economic planning are independent of the provincial government and receive some direction from the Central Government. Currently there are five such cities in China – Qingdao, Shenzhen, Xiamen, Ningbo and Dalian.

² China Customs exercises a vertical and three-tiered management structure. The top tier is the General Administration of Customs; the middle tier is composed of the Guangdong Sub-Administration of Customs (in charge of 7 Customs regions located in Guangdong Province), two Supervising Offices in Tianjin and Shanghai, 41 Customs regions and two Customs educational institutions; the third tier refers to the 562 Customs houses or offices under those 41 Customs regions.

³ CPLA is Chinese People's Liberation Army

⁴ Cermets: a material consisting of processed ceramic particles bonded with metal and used in high-strength and high-temperature applications. Also called *ceramal*.

Reduce the export tax rebates for steel products (under 142 tariff codes) from 11% to 8%;

Reduce the export tax rebates for ceramic products, some leather products, cement and glass from 13% to 8% or 11%;

Reduce the export tax rebates for some non-ferrous metal from 13% to 5%, 8% and 11%;

Reduce the export tax rebates for textile products, furniture, plastic, lighter, and some wood products from 13% to 11%;

Reduce the export tax rebates for non-mechanically propelled vehicles (trolley) and their parts from 17% to 13%;

Please refer to the Appendix II for commodities and their tariff codes.

Increase export tariff of the following commodities:

Increase the export tax rebates for key technology and equipment, some IT products, bio-pharmaceutical products, and some high-tech products encouraged by the State's industrial policies from 13% to 17%;

Increase the export tax rebates for some products processed from agricultural materials from 5% or 11% to 13%.

Time of implementation

The adjustment of export tariff rebates will be implemented on September 15, 2006 (as of the date of declaration for export);

If contracts for exporting commodities subject to the adjustment were signed on or before September 14, 2006 and the commodities were declared for export at the Customs on or before December 14, 2006, the exporting enterprises can choose to be governed by the export tax rebate rates before the adjustment. To do so, the exporting enterprise must register the contract at the export tariff rebate authorities before September 30, 2006; those fail to register the contract or declared commodities for exports on or after December 15, 2006, are subject to the export tax rebate rates after the adjustment.

The aforementioned export contract refers to export contracts in writing that comply with the "Contract Law" and relevant laws/regulations. The contract must be valid and clearly indicate date of signature of the contract, name of the commodities, unit price, quantity and value of the transaction. The contract must be confirmed by the exporting enterprise and the foreign customer with signatures or seals. The export tariff rebate authorities will not register export contracts that fail to meet these requirements. Once registered, the contract should not be amended. The State Administration of Taxation will issue separate regulations governing the registration of the export contract.

Upon discovery of enterprises' changing, faking or retroactively signing the contract, the taxation administration authority will not grant tax rebate to the enterprise; the already rebated tax or rebate exceeding the due amount should be recovered, and the exporting enterprise is subject to punishment in accordance with relevant laws and regulations.

For long-term contracts of coal exports signed on or before September 14, 2006, the exporting enterprise should register the contracts at the export tax rebate authorities before September 30, 2006. The registered export contracts are subject to the export tax rebate rates before the adjustment.

The aforementioned customs declaration time is as of the export date indicated on the "Goods Declaration for Exportation [for Export Tax Rebate]".

Expand the Catalogue of Banned Commodities in Processing Trade

Commodities for which export tax rebates have been cancelled previously and this time will be included in the Catalogue of Banned Commodities in Processing Trade, which are subject to the import tariff and the import linkage tax^{5,6}. Detailed names and tariff codes of commodities in the Catalogue will be published by the MOFCOM and relevant authenticities.

These Regulations will be effective September 15, 2006. Processing trade contracts approved by the commercial authorities and registered at Customs before the adjustment can be implemented according to the original import bonds policies until their contract term closes. If the processing enterprise fails to export the commodity by the end of contract schedule, it is not allowed to extend the contract, and is subject to tax as domestic sales of processing trade. The MOFCOM will work with the Customs General Administration and issue a separate Notice in this regard.

These Regulations are applicable to special areas supervised by Customs, including export processing zones and bonded zones.

It is hereby notified.

MOF, NDRC, MOFCOM, GAC, SAT

September 14, 2006

⁵ Import linkage include VAT and consumption tax. In fact, it is a type of domestic tax (as China levies a 17% VAT on all commodities; imported commodities, for national treatment, should pay the VAT as well). In China, about 200 commodities, like luxury watches, cars, are subject to consumption tax.

⁶ If commodities, after processing, are exported, they are subject to export tariff.

Appendix 2. Tariff Schedule for Wood Products in 2006¹

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
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:							
44011000	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0		70	17		kg	AB
	-Wood in chips or particles:							
44012100	--Coniferous	0		8	13, 17		kg	
4401210010	Chips or particles of coniferous wood in imminent danger	0		8	13, 17		kg	ABFE
4401210090	Other chips or particles of coniferous wood	0		8	13, 17		kg	AB
44012200	--Non-Coniferous	0		8	13, 17		kg	
4401220010	Chips or particles of non-coniferous wood in imminent danger	0		8	13, 17		kg	ABFE
4401220090	Other chips or particles of non-coniferous wood	0		8	13, 17		kg	AB
44013000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0		8	17		kg	ABP
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:							
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	10.5		70	17	13	kg	
4402000010	Wood charcoal obtained by burning wood (other than bamboo)	10.5		70	17	13	kg	8
4402000090	Other wood charcoal (including shell or nut charcoal, whether or not agglomerated)	10.5		70	17	13	kg	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:							
44031000	-Treated with paint, stains, creosote or Other preservatives	0		8	13		m3	
4403100010	Wood in the rough in imminent danger, treated with paint, stains, creosote or other preservatives	0		8	13		m3	FEAB8
4403100090	Other wood in the rough, treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8
	-Other, coniferous							
44032010	---Korean pine and Mongolian Scotch	0		8	13		m3	
4403201010	Korean pine in the rough, other than the wood treated with paint. stains.	0		8	13		m3	AB8E

¹ For drawback section, if there is conflict between Table 2 and the tariff schedule, Table 2 will prevail because the schedule was published in late December 2005, and Table 2 was published in September 2006.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	creosote or other preservatives							
4403201090	Camphor pine in the rough, other than the wood treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8
44032020	---White pine (spruce and fir)	0		8	13		m3	AB8E
44032030	---Radial pine	0		8	13		m3	AB8
44032040	---Larch (<i>Larix spp.</i>)	0		8	13		m3	8ABE
44032090	---Other	0		8	13		m3	
4403209010	Coniferous wood in the rough in imminent danger	0		8	13		m3	FEAB8
4403209090	Other coniferous wood in the rough	0		8	13		m3	AB8
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:							
44034100	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	0		8	13		m3	AB8
	--Other:							
44034910	---Teak	0		35	13		m3	AB8
44034920	--- Okoume (<i>Aukoumed klaineana</i>)	0		35	13		m3	AB8
44034930	---Keruing (<i>Diaterocarpus spp.</i>)	0		35	13		m3	AB8E
44034940	---Kapur (<i>Dryobalanops spp.</i>)	0		35	13		m3	AB8
44034950	---Merbau (<i>Intsia spp.</i>)	0		35	13		m3	AB8
44034960	---Kempas (<i>Koompassia spp.</i>)	0		35	13		m3	AB8
44034970	---Mersawa (<i>Anisopter spp.</i>)	0		35	13		m3	AB8
44034990	---Other	0		8	13		m3	
4403499010	Tropical wood in imminent danger in the rough, specified in Subheading Note 1 to this Chapter, other than the wood treated with paint, stains, creosote or other preservatives	0		8	13		m3	FEAB8
4403499090	Tropical wood in the rough, specified in Subheading Note 1 to this Chapter, other than the wood treated with paint, stains, creosote or other preservatives	0		8	13		m3	AB8
	-Other:							
44039100	--Of oak (<i>Quercus spp.</i>)	0		8	13		m3	AB8
44039200	--Of beech (<i>Fagus spp.</i>)	0		8	13		m3	AB8
	--Other:							
44039910	---Of nan mu (<i>Phoebe</i>)	0		35	13		m3	AB8E
44039920	---Of camphor wood	0		35	13		m3	AB8E
44039930	---Of rosewood	0		35	13		m3	AB8FE
44039940	---Of Kiri (<i>Paulownia</i>)	0		8	13		m3	AB8
44039950	---Northeast Asia ash (<i>Fraxinus mandshurica</i>)	0		8	13		m3	AB8E
44039960	---North American broadleaf hardwood (including cherry, black walnut and maple)	0		8	13		m3	AB8
44039980	---Other, of temperate non-coniferous origin, not elsewhere specified or included	0		8	13		m3	
4403998010	Other of temperate zone origin non-coniferous wood in imminent danger, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included	0		8	13		m3	FEAB8
4403998090	Other of temperate zone origin non-	0		8	13		m3	AB8

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	coniferous wood, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included							
44039990	---Other	0		8	13		m3	
4403999010	Other non-coniferous wood in imminent danger in the rough, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included	0		8	13		m3	FEAB8
4403999090	Other non-coniferous wood in the rough, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included	0		8	13		m3	AB8
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or other worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like							
44041000	-Coniferous	8		50	17		kg	
4404100010	Hoopwood; split poles; wooden sticks or the like; of coniferous wood in imminent danger	8		50	17		kg	ABFE
4404100090	Other hoopwood; split poles; wooden sticks or the like; of coniferous wood	8		50	17		kg	AB
44042000	-Non-coniferous	8		50	17		kg	
4404200010	Hoopwood; split poles; wooden sticks or the like; of non-coniferous wood in imminent danger	8		50	17		kg	ABFE
4404200090	Other hoopwood; split poles; wooden sticks or the like; of non-coniferous wood	8		50	17		kg	AB
4405	Wood wool; wood flour:							
44050000	Wood wool; wood flour	8		40	17		kg	AB
4406	Railway or tramway sleepers (cross-ties) of wood:							
44061000	-Not impregnated	0		14	17	13	m3	4ABxy
44069000	-Other	0		14	17	13	m3	
4406900010	Railway or tramway sleepers (crossties) of wood in imminent danger, impregnated	0		14	17	13	m3	FE
4406900090	Other railway or tramway sleepers (crossties) of wood, impregnated	0		14	17	13	m3	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:							
	-Coniferous							
44071010	---Korean pine and Mongolian scotch pine	0		14	17		m3	
4407101011	Korean pine wood sawn or chipped lengthwise, sliced or peeled, end-	0		14	17		m3	ABE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	jointed, with a thickness > 6 mm							
4407101019	Mongolian scotch pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407101090	Wood sawn or chipped lengthwise, sliced or peeled, of Korean pine and Mongolian scotch pine, not end-jointed, with a thickness > 6 mm	0		14	17		m3	4ABExy
44071020	---White pine (Spruce and fir)	0		14	17		m3	
4407102010	Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), end-jointed, with a thickness > 6 mm	0		14	17		m3	ABFE
4407102090	Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), not end-jointed, with a thickness > 6 mm	0		14	17		m3	4ABEFxy
44071030	---Radial pine	0		14	17		m3	
4407103010	Wood sawn or chipped lengthwise, sliced or peeled, of radial pine (spruce and fir), end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407103090	Wood sawn or chipped lengthwise, sliced or peeled, of radial pine, not end-jointed, with a thickness > 6 mm	0		14	17		m3	4ABxy
44071040	---Douglas fir (<i>Pseudotsuga menziesii</i>)	0		14	17		m3	
4407104010	Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (<i>Pseudotsuga menziesii</i>), end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407104090	Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (<i>Pseudotsuga menziesii</i>), not end-jointed, with a thickness > 6 mm	0		14	17		m3	4ABxy
44071090	---Other	0		14	17		m3	
4407109011	Other coniferous wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB
4407109019	Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407109091	Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB4xy
4407109099	-Of tropical wood specified in Subheading Note 1 of this Chapter	0		14	17		m3	
44072400	--Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa.	0		14	17		m3	
4407240011	Mahogany (<i>swietenia spp.</i>) wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB
4407240019	Virola wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407240090	Wood sawn or chipped lengthwise, sliced or peeled, of Virola, Mahogany	0		14	17		m3	4ABFExy

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	(swietenia spp.), Imbuia and Balsa, not end-jointed, with a thickness > 6 mm							
44072500	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:	0		14	17		m3	
4407250010	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407250090	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAB
44072600	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	0		14	17		m3	
4407260010	Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407260090	Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAB
	--Other:							
44072910	---Teak	0		40	17		m3	
4407291010	Wood sawn or chipped lengthwise, sliced or peeled, of teak, end-jointed, with a thickness > 6 mm	0		40	17		m3	AB
4407291090	Wood sawn or chipped lengthwise, sliced or peeled, of teak, not end-jointed, with a thickness > 6 mm	0		40	17		m3	y4xAB
44072920	---Acajou d'afrique, sapeli	0		40	17		m3	
4407292010	Wood sawn or chipped lengthwise, sliced or peeled, of Acajou d'afrique, end-jointed, with a thickness > 6 mm	0		40	17		m3	AB
4407292090	Wood sawn or chipped lengthwise, sliced or peeled, of acajou d'afrique, not end-jointed, with a thickness > 6 mm	0		40	17		m3	AB
44072930	---Merban	0		40	17		m3	
4407293010	Wood sawn or chipped lengthwise, sliced or peeled, of merban, end-jointed, with a thickness > 6 mm	0		40	17		m3	AB
4407293090	Wood sawn or chipped lengthwise, sliced or peeled, of merban, not end-jointed, with a thickness > 6 mm	0		40	17		m3	AB
44072990	---Other	0		14	17		m3	
4407299011	Other wood sawn or chipped lengthwise, sliced or peeled, of Ramin wood, end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB
4407299012	Other tropical wood in imminent danger, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
4407299019	Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood not elsewhere specified or included, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407299091	Other tropical wood in imminent danger, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAFEB
4407299099	Other tropical wood, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAB
44079100	--Of oak (<i>Quercus spp.</i>)	0		14	17		m3	
4407910010	Wood sawn or chipped lengthwise, sliced or peeled, of oak (<i>Quercus spp.</i>), end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407910090	Wood sawn or chipped lengthwise, sliced or peeled, of oak (<i>Quercus spp.</i>), not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAB
44079200	--Of beech (<i>Fagus spp.</i>)	0		14	17		m3	
4407920010	Wood sawn or chipped lengthwise, sliced or peeled, of beech (<i>Fagus spp.</i>), end-jointed, with a thickness > 6 mm	0		14	17		m3	ABE
4407920090	Wood sawn or chipped lengthwise, sliced or peeled, of beech (<i>Fagus spp.</i>), not end-jointed, with a thickness > 6 mm	0		14	17		m3	4ABExy
	--Other:							
44079910	---Of camphor-wood, nanmu or rosewood	0		40	17		m3	
4407991010	Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, end-jointed, with a thickness > 6 mm	0		40	17		m3	AFEB
4407991090	Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, not end-jointed, with a thickness > 6 mm	0		40	17		m3	y4xAFEB
44079920	---Of paulownia	0		14	17	13	m3	
4407992010	Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, end-jointed, with a thickness > 6 mm	0		14	17	13	m3	AB
4407992090	Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, not end-jointed, with a thickness > 6 mm	0		14	17	13	m3	AB
44079930	---North American broadleaf hardwood (including cherry, black walnut and maple) of temperate zone origin	0		14	17		m3	
4407993010	Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including cherry, black walnut and maple) of temperate zone origin, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407993090	Wood sawn or chipped lengthwise, sliced or peeled. of North American	0		14	17		m3	AB

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	broadleaf hardwood (including cherry, black walnut and maple) of temperate zone origin, not end-jointed, with a thickness > 6 mm							
44079980	---Other, of temperate zone origin, non coniferous wood	0		14	17		m3	
4407998011	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood in imminent danger, end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB
4407998019	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407998091	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood in imminent danger, not end-jointed, with a thickness > 6 mm	0		14	17		m3	FEAB
4407998099	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood, not end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
44079990	---Other	0		14	17		m3	
4407999012	Wood sawn or chipped lengthwise, sliced or peeled, of wood in imminent danger, end-jointed, with a thickness > 6 mm	0		14	17		m3	AFEB
4407999019	Other wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	0		14	17		m3	AB
4407999091	Wood sawn or chipped lengthwise, sliced or peeled, strain-sensitive wood (gonystylus. Spp.), not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAFEB
4407999099	Other wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	0		14	17		m3	y4xAB
4408	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:							
	-Coniferous:							
	---Veneer sheets							
44081011	----Of laminated wood of plywood	8		40	17		kg	
4408101110	Veneer sheets of coniferous wood in imminent danger, of laminated wood of plywood, not exceeding 6 mm in thickness	8		40	17		kg	ABFE
4408101190	Other veneer sheets of coniferous wood, of laminated wood of plywood, not exceeding 6 mm in thickness	8		40	17		kg	AB
44081019	---Other	4		40	17		kg	

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
4408101910	Other veneer sheets of coniferous wood in imminent danger, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408101990	Other veneer sheets of coniferous wood, not exceeding 6 mm in thickness	4		40	17		kg	AB
44081020	---Sheets for plywood	4		17	17		kg	
4408102010	Sheets for plywood of coniferous wood in imminent danger, not exceeding 6 mm in thickness	4		17	17		kg	ABFE
4408102090	Other sheets for plywood of coniferous wood, not exceeding 6 mm in thickness	4		17	17		kg	AB
44081090	---Other	4		30	17		kg	
4408109010	Sheets for plywood of coniferous wood in imminent danger, wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	4		30	17		kg	ABFE
4408109090	Sheets for plywood of coniferous wood, wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	4		30	17		kg	AB
	-Of tropical woods specified in Subheading Note I to this Chapter:							
	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:							
	---Veneer sheets							
44083111	----Of laminated wood of plywood	10		40	17		kg	AB
44083119	----Other	4		40	17		kg	AB
44083120	---Sheets for plywood	4		17	17		kg	AB
44083190	---Other	4		30	17		kg	AB
	--Other:							
	---Veneer sheets							
44083911	----Of laminated wood of plywood	10		40	17		kg	
4408391110	Sheets for veneering, of acajou d'afrique, of laminated wood of plywood, not exceeding 6 mm in thickness	10		40	17		kg	ABFE
4408391120	Sheets for veneering, of strain-sensitive wood, of laminated wood of plywood, not exceeding 6 mm in thickness	10		40	17		kg	ABFE
4408391130	Sheets for veneering, of other tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness	10		40	17		kg	ABFE
4408391190	Sheets for veneering, of tropical wood specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness	10		40	17		kg	AB
44083919	---Other	4		40	17		kg	
4408391910	Sheets for veneering of acajou d'afrique, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408391920	Sheets for veneering of strain-sensitive wood, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408391930	Sheets for veneering of tropical wood in imminent danger specified in Subheading	4		40	17		kg	ABFE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	Note 1 to this Chapter, not exceeding 6 mm in thickness							
4408391990	Sheets for veneering of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		40	17		kg	AB
44083920	---Sheets for plywood	4		17	17		kg	
4408392010	Other sheets for plywood, of acajou d'afrique of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		17	17		kg	ABFE
4408392020	Other sheets for plywood, of strain-sensitive wood, not exceeding 6 mm in thickness	4		17	17		kg	ABFE
4408392030	Other sheets for plywood of tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		17	17		kg	ABFE
4408392090	Other sheets for plywood of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		17	17		kg	AB
44083990	---Other	4		30	17		kg	
4408399010	Other sheets of acajou d'afrique, of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		30	17		kg	ABFE
4408399020	Other sheets of strain-sensitive wood, of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		30	17		kg	ABFE
4408399030	Other sheets of tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		30	17		kg	ABFE
4408399090	Other sheets of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	4		30	17		kg	AB
	-Other:							
	---Veneer sheets							
44089011	----Of laminated wood of plywood	4		40	17		kg	
4408901110	Sheets for veneering, of strain-sensitive wood, of laminated wood of plywood, not exceeding 6 mm in thickness	4		40	17		kg	AB
4408901120	Sheets for veneering of wood in imminent danger, of laminated wood of plywood, not exceeding 6 mm in thickness	4		40	17		kg	ABFE
4408901190	Sheets for veneering of other wood, other than tropical coniferous wood, of laminated wood of plywood, not exceeding 6 mm in thickness	4		40	17		kg	AB
44089012	----Other, of temperate zone origin	3		40	17		kg	
4408901210	Sheets for veneering of temperate zone origin non-coniferous wood in imminent	3		40	17		kg	ABFE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	danger, other than tropical coniferous wood, not exceeding 6 mm in thickness							
4408901290	Sheets for veneering of temperate zone origin non-coniferous wood, other than tropical coniferous wood, not exceeding 6 mm in thickness	3		40	17		kg	AB
44089019	----Other	3		40	17		kg	
4408901911	Sheets for veneering, of Ramin wood	3		40	17		kg	AB
4408901912	Other sheets for veneering of wood in imminent danger	3		40	17		kg	ABFE
4408901919	Other sheets for veneering of wood	3		40	17		kg	AB
4408901991	Other sheets for veneering of Ramin wood	3		40	17		kg	AB
4408901992	Other sheets for veneering of wood in imminent danger	3		40	17		kg	ABFE
4408901999	Other sheets for veneering	3		40	17		kg	AB
	---Sheets for plywood							
44089021	---Other, of temperate zone origin	3		17	17		kg	
4408902110	Sheets for plywood of of temperate zone origin non-coniferous wood in imminent danger, not exceeding 6 mm in thickness	3		17	17		kg	ABFE
4408902190	Other sheets for plywood of of temperate zone origin non-coniferous wood, not exceeding 6 mm in thickness	3		17	17		kg	AB
44089029	----Other	3		17	17		kg	
4408902910	Other sheets for plywood of Ramin wood, not exceeding 6 mm in thickness	3		17	17		kg	AB
4408902920	Other sheets for plywood of wood in imminent danger, not exceeding 6 mm in thickness	3		17	17		kg	ABFE
4408902990	Sheets for plywood of other wood, not exceeding 6 mm in thickness	3		17	17		kg	AB
	---Other							
44089091	----Other, of temperate zone origin non-coniferous wood	3		30	17		kg	
4408909110	Sheets of temperate zone origin non-coniferous wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		30	17		kg	ABFE
4408909190	Other sheets of temperate zone origin non-coniferous wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		30	17		kg	AB
44089099	----Other	3		30	17		kg	
4408909910	Other sheets of Ramin wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		30	17		kg	AB
4408909920	Other sheets of wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	3		30	17		kg	ABFE
4408909990	Other wood other than coniferous tropical wood, sawn or chipped lengthwise, sliced or peeled, not	3		30	17		kg	AB

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	exceeding 6 mm in thickness							
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges, ends, or faces, whether or not planed, sanded or end-jointed:							
	-Coniferous							
44091010	---Strips (blocks) for parquet flooring	7.5		50	17		kg	
4409101010	Strips (blocks) for parquet flooring of coniferous wood in imminent danger, not assembled continuously shaped along any of its edges or faces	7.5		50	17		kg	ABFE
4409101090	Strips (blocks) for parquet flooring of other coniferous wood, not assembled continuously shaped along any of its edges or faces	7.5		50	17		kg	AB
44091090	---Other	7.5		50	17		kg	
4409109010	Wood of coniferous wood in imminent danger, continuously shaped along any of its edges or faces	7.5		50	17		kg	ABFE
4409109090	Wood of coniferous , continuously shaped along any of its edges or faces	7.5		50	17		kg	AB
	-Non-coniferous							
	---Strips (blocks) for parquet flooring	4		50	17		kg	
44092011	----Of bamboo	4		50	17		kg	
4409201110	Strips (blocks) for parquet flooring of bamboo in imminent danger, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABE
4409201190	Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	AB
44092019	----Other	4		50	17		kg	
4409201910	Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409201920	Strips (blocks) for parquet flooring of acajou d'afrique, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409201930	Strips (blocks) for parquet flooring of other wood in imminent danger, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409201990	Strips (blocks) for parquet flooring of other non-coniferous wood, not assembled, continuously shaped along any of its edges or faces	4		50	17		kg	AB
44092090	---Other	4		50	17		kg	
4409209010	Ramin wood, continuously shaped	4		50	17		kg	ABFE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	along any of its edges or faces							
4409209020	Acajou d'afrique wood, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409209030	Wood in imminent danger, continuously shaped along any of its edges or faces	4		50	17		kg	ABFE
4409209090	Non-coniferous wood, continuously shaped along any of its edges or faces	4		50	17		kg	AB
4410	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:							
	-Oriented strand board and waferboard, of wood							
44102100	--Unworked or not further worked than sanded	4		40	17	5	kg	AB
44102900	--Other	4		40	17	5	kg	AB
	-Other, of wood							
44103100	--Unworked or not further worked than sanded	4		40	17	5	kg	AB
44103200	---Surface-covered with melamine-impregnated paper	4		40	17	5	kg	AB
44103300	---Surface-covered with decorative laminates of plastics	4		40	17	5	kg	AB
44103900	--Other	4		40	17	5	kg	AB
44109000	-Other	7.5		40	17	5	kg	AB
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:							
	-Fibreboard of a density exceeding 0.8g/cm3:							
44111100	--Not mechanically worked or surface covered	4		40	17	13	kg	AB
44111900	--Other	7.5		40	17	13	kg	AB
	-Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8g/cm3:							
44112100	--Not mechanically worked or surface covered	4		40	17	13	kg	AB
44112900	--Other	4		40	17	13	kg	AB
	-Fibreboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3:							
44113100	--Not mechanically worked or surface covered	7.5		40	17	13	kg	AB
44113900	--Other	7.5		40	17	13	kg	AB
	-Other:							
44119100	--Not mechanically worked or surface covered	7.5		40	17	13	kg	AB
44119900	--Other	4		40	17	13	kg	AB
4412	Plywood, veneered panels and similar laminated wood:							
	- Plywood consisting solely of sheets of wood. each plv not exceeding 6 mm							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	thickness							
44121300	--With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	12		30	17	13	m3/kg	
4412130010	Plywood consisting solely of sheets of wood, with at least one outer ply of Acajou d'afrique, each ply not exceeding 6 mm in thickness	12		30	17	13	m3/kg	ABFE
4412130020	Plywood consisting solely of sheets of wood, with at least one outer ply of Ramin, each ply not exceeding 6 mm in thickness	12		30	17	13	m3/kg	ABFE
4412130030	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood in imminent danger specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness	12		30	17	13	m3/kg	AB7FE
4412130090	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness	12		30	17	13	m3/kg	AB7
	--Other, with at least one outer ply of non-coniferous wood							
44121410	---With one outer ply of non-coniferous wood	4	4	30	17	13	m3/kg	
4412141010	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	ABFE
4412141090	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB
44121420	---Multilayer board with two or more plies of bamboo	4	4	30	17		m3/kg	
4412142010	Plywood with two or more plies of bamboo in imminent danger, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	ABE
4412142090	Other plywood with two or more plies of bamboo, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB
44121490	---Other	4	4	30	17	13	m3/kg	
4412149010	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger, other tropical wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	ABFE
4412149090	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous, other than tropical wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB
44121900	--Other	4	4	30	17	13	m3/kg	
4412190010	Plywood consisting solely of sheets of wood in imminent danger. each ply not	4		30	17	13	m3/kg	ABFE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	exceeding 6 mm in thickness							
4412190090	Other plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness	4		30	17	13	m3/kg	AB
	-Other, with at least one outer ply of non-coniferous wood:							
44122200	--With at least one ply of tropical wood specified in Subheading Note 1 to this chapter	10	10	30	17	13	m3/kg	
4412220010	Laminated wood with at least one outer ply of acajou d'afrique	10		30	17	13	m3/kg	FEAB
4412220020	Laminated wood with at least one outer ply of Ramin wood	10		30	17	13	m3/kg	ABFE
4412220030	Laminated wood with at least one outer ply of tropical non-coniferous wood in imminent danger specified in Subheading Note 1 to this chapter	10		30	17	13	m3/kg	ABFE
4412220090	Laminated wood with at least one outer ply of tropical non-coniferous wood specified in Subheading Note 1 to this chapter	10		30	17	13	m3/kg	AB
44122300	--Other, containing at least one layer of particle board	10		30	17	13	m3/kg	
4412230010	Laminated wood, at least one outer ply of Ramin wood (<i>gonystylus. Spp.</i>), containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412230020	Laminated wood, at least one outer ply of wood in imminent danger, containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412230090	Laminated wood, at least one outer ply of non-coniferous wood, containing at least one layer of particle board	10		30	17	13	m3/kg	AB
	--Other							
44122910	---With at least one outer ply of of temperate zone origin non-coniferous wood	10		30	17	13	m3/kg	
4412291010	Laminated wood, at least one outer ply of non-coniferous wood in imminent danger, containing one layer of of temperate zone origin non-coniferous wood	10		30	17	13	m3/kg	ABFE
4412291090	Other laminated wood, at least one outer ply of non-coniferous wood, containing one layer of of temperate zone origin non-coniferous wood	10		30	17	13	m3/kg	AB
44122990	---Other	10	10	30	17	13	m3/kg	
4412299010	Laminated wood, at least one outer ply of non-coniferous wood in imminent danger	10		30	17	13	m3/kg	ABFE
4412299090	Other laminated wood, at least one outer ply of non-coniferous wood	10		30	17	13	m3/kg	AB
	-Other:							
44129200	--With at least one ply of tropical wood specified in Subheading Note 1 to	8	8	30	17	13	m3/kg	

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	this Chapter							
4412920010	Laminated wood, at least one outer ply of tropical coniferous wood in imminent danger, specified in Subheading Note 1 to this chapter	8		30	17	13	m3/kg	ABFE
4412920090	Other laminated wood, at least one outer ply of tropical coniferous wood, specified in Subheading Note 1 to this chapter	8		30	17	13	m3/kg	AB
44129300	--Other, containing at least one layer of particle board	10		30	17	13	m3/kg	
4412930010	Laminated wood, at least one outer ply of coniferous wood in imminent danger, containing at least one layer of particle board	10		30	17	13	m3/kg	ABFE
4412930090	Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of particle board	10		30	17	13	m3/kg	AB
	--Other							
44129910	---With at least one ply of temperate non-coniferous wood	4		30	17	13	m3/kg	
4412991010	Laminated wood, at least one outer ply of coniferous wood in imminent danger, containing at least one layer of temperate zone origin coniferous wood	4		30	17	13	m3/kg	ABFE
4412991090	Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of temperate zone origin coniferous wood	4		30	17	13	m3/kg	AB
44129990	---Other	4	4	30	17	13	m3/kg	
4412999010	Laminated wood, at least one outer ply of coniferous wood in imminent danger	4		30	17	13	m3/kg	ABFE
4412999090	Other laminated wood, at least one outer ply of coniferous wood	4		30	17	13	m3/kg	AB
4413	Densified wood, in blocks, plates, strips or profile shapes:							
44130000	Densified wood, in blocks, plates, strips or profile shapes	6		20	17	13	kg	AB
4414	Wooden frames for paintings, photographs, mirrors or similar objects:							
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	20		100	17	13	kg	
4414000010	Frames for paintings, photographs, mirrors or similar objects, of Ramin wood (<i>gonystylus. Spp.</i>)	20		100	17	13	kg	ABFE
4414000020	Frames for paintings, photographs, mirrors or similar objects, of wood in imminent danger	20		100	17	13	kg	ABFE
4414000090	Wooden frames for paintings, photographs, mirrors or similar objects	20		100	17	13	kg	AB
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards. of							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	wood; pallet collars of wood:							
44151000	-Cases, boxes, crates, drums and similar packing; cable-drums	7.5		80	17	13	piece	
4415100010	Cases and similar packing; cable-drums, of Ramin wood	7.5		80	17	13	piece	ABFE
4415100020	Cases and similar packing; cable-drums, of wood in imminent danger	7.5		80	17	13	piece	ABFE
4415100090	Cases and similar packing; cable-drums, of wood	7.5		80	17	13	piece	AB
44152000	-Pallets, box pallets and other load boards; pallet collars	7.5		80	17	13	piece	
4415200010	Pallets, box pallets and other load boards; pallet collars, of Ramin wood (<i>gonystylus. Spp.</i>)	7.5		80	17	13	piece	ABFE
4415200020	Pallets, box pallets and other load boards; pallet collars, of wood in imminent danger	7.5		80	17	13	piece	ABFE
4415200090	Pallets, box pallets and other load boards; pallet collars, of wood	7.5		80	17	13	piece	AB
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:							
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	16		80	17	13	kg	
4416000010	Coopers' products and parts thereof (including staves), of Ramin wood (<i>gonystylus. Spp.</i>)	16		80	17	13	kg	ABFE
4416000020	Coopers' products and parts thereof (including staves), of wood in imminent danger	16		80	17	13	kg	ABFE
4416000090	Coopers' products and parts thereof (including staves), of other wood	16		80	17	13	kg	AB
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:							
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	16		80	17	13	kg	
4417000010	Tools, tool handles, boot or shoe lasts and trees, of Ramin wood (<i>gonystylus. Spp.</i>)	16		80	17	13	kg	ABFE
4417000020	Tools, tool handles, boot or shoe lasts and trees,, of wood in imminent danger	16		80	17	13	kg	ABFE
4417000090	Tools, tool handles, boot or shoe lasts and trees,, of wood	16		80	17	13	kg	AB
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:							
44181000	-Windows, French-windows and their frames	4		70	17	13	kg	
4418100010	Windows, French-Windows and their frames, of Ramin wood (<i>gonystylus. Spp.</i>)	4		70	17	13	kg	ABFE

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
4418100020	Windows, French-Windows and their frames, of wood in imminent danger	4		70	17	13	kg	ABFE
4418100090	Windows, French-Windows and their frames, of other wood	4		70	17	13	kg	AB
44182000	-Doors and their frames and thresholds	4		70	17	13	kg	
4418200010	Doors and their frames and thresholds, of Ramin wood (<i>gonystylus. Spp.</i>)	4		70	17	13	kg	ABFE
4418200020	Doors and their frames and thresholds, of wood in imminent danger	4		70	17	13	kg	ABFE
4418200090	Doors and their frames and thresholds, of other wood	4		70	17	13	kg	AB
44183000	-Parquet panels	4		70	17	13	kg	
4418300010	Parquet panels of Ramin wood (<i>gonystylus. Spp.</i>)	4		70	17	13	kg	ABFE
4418300020	Parquet panels of wood in imminent danger	4		70	17	13	kg	ABFE
4418300090	Parquet panels of other wood	4		70	17	13	kg	AB
44184000	-Shuttering for concrete constructional work	4		70	17	13	kg	AB
44185000	-Shingles and shakes	7.5		70	17	13	kg	AB
44189000	-Other	4		70	17	13	kg	
4418900010	Builders' joinery and carpentry including cellular wood panels, of Ramin wood	4		70	17	13	kg	FEAB
4418900020	Builders' joinery and carpentry including cellular wood panels, of wood in imminent danger	4		70	17	13	kg	FEAB
4418900090	Other builders' joinery and carpentry including cellular wood panels, of other wood	4		70	17	13	kg	AB
4419	Tableware and kitchenware, of wood:							
44190031	---One-time chopsticks, of wood	0		100	17	0	kg	aAB
44190032	---One-time chopsticks, of bamboo	0		100	17	13	kg	
4419003210	One-time chopsticks, of bamboo of bamboo palm	0		100	17	13	kg	aABE
4419003290	Other one-time chopsticks, of bamboo	0		100	17	13	kg	aAB
44190090	---Other	0		100	17	13	kg	
4419009010	Tableware and kitchenware of Ramin wood (<i>gonystylus. Spp.</i>)	0		100	17	13	kg	FEAB
4419009020	Tableware and kitchenware of wood in imminent danger	0		100	17	13	kg	FEAB
4419009090	Tableware and kitchenware of other wood	0		100	17	13	kg	AB
4420	Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:							
	-Statuettes and other ornaments, of wood:							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
44201010	---Wood or bamboo carvings	0		100	17	13	kg	
4420101010	Woodcut of Ramin wood	0		100	17	13	kg	FEAB
4420101020	Woodcut of wood in imminent danger	0		100	17	13	kg	FEAB
4420101090	Wood or bamboo carvings	0		100	17	13	kg	AB
44201020	---Wooden fans	0		100	17	13	kg	
4420102010	Wooden fans of Ramin wood	0		100	17	13	kg	FEAB
4420102020	Wooden fans of wood in imminent danger	0		100	17	13	kg	FEAB
4420102090	Wooden fans	0		100	17	13	kg	AB
44201090	---Other	0		100	17	13	kg	
4420109010	Statuettes and other ornaments of Ramin wood	0		100	17	13	kg	FEAB
4420109020	Statuettes and other ornaments of wood in imminent danger	0		100	17	13	kg	FEAB
4420109090	Statuettes and other ornaments of other wood	0		100	17	13	kg	AB
	-Other:							
44209010	---Wood marquetry and inlaid wood	0		45	17	13	kg	
4420901010	Wood marquetry and inlaid wood of Ramin wood	0		45	17	13	kg	FEAB
4420901020	Wood marquetry and inlaid wood of wood in imminent danger	0		45	17	13	kg	FEAB
4420901090	Wood marquetry and inlaid wood	0		45	17	13	kg	AB
44209090	---Other	0		100	17	13	kg	
4420909010	Caskets and similar articles or furniture not falling, of Ramin wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	0		100	17	13	kg	FEAB
4420909020	Caskets and similar articles or furniture not falling, of wood in imminent danger (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	0		100	17	13	kg	FEAB
4420909090	Caskets and similar articles or furniture not falling, of wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	0		100	17	13	kg	AB
4421	Other articles of wood:							
44211000	-Clothes hangers	0		90	17	13	kg	
4421100010	Clothes hangers of Ramin wood	0		90	17	13	kg	FEAB
4421100020	Clothes hangers of wood in imminent danger	0		90	17	13	kg	FEAB
4421100090	Clothes hangers of wood	0		90	17	13	kg	AB
	-Other:							
44219010	---Spools, cops, bobbins, sewing thread reels and the like	0		35	17	13	kg	
4421901010	Spools, cops, bobbins, sewing thread reels and the like of Ramin wood	0		35	17	13	kg	FEAB
4421901020	Spools, cops, bobbins, sewing thread reels and the like, of wood in imminent danger	0		35	17	13	kg	FEAB
4421901090	Spools, cops, bobbins, sewing thread reels and the like, of wood	0		35	17	13	kg	AB
44219021	---Wood	0		35	17	13	kg	

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
4421902110	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use Ramin wood	0		90	17	13	kg	FEAB
4421902120	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use wood in imminent danger	0		90	17	13	kg	FEAB
4421902190	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of other wood	0		90	17	13	kg	AB
44219022	---Bamboo	0		35	17	13	kg	
4421902210	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of bamboo palm	0		90	17	13	kg	FEAB
4421902290	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of bamboo	0		90	17	13	kg	AB
44219090	---Other	0		90	17	13	kg	
4421909010	Articles of Ramin wood, not elsewhere specified or included	0		90	17	13	kg	FEAB
4421909020	Articles of wood in imminent danger, not elsewhere specified or included	0		90	17	13	kg	FEAB
4421909090	Articles of wood, not elsewhere specified or included	0		90	17	13	kg	AB