

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

SECTION IX

**Wood and articles of wood; wood charcoal;
cork and articles of cork;
manufactures of straw, of esparto
or of other plaiting materials;
basketware and wickerwork**

CHAPTER 44

Wood and articles of wood; wood charcoal

-
- 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
- 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated
- 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
- 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
- 4405 Wood wool; wood flour
- 4406 Railway or tramway sleepers (cross-ties) of wood
- 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
- 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm
- 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed
- 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
- 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
- 4412 Plywood, veneered panels and similar laminated wood
- 4413 Densified wood, in blocks, plates, strips or profile shapes
- 4414 Wooden frames for paintings, photographs, mirrors or similar objects
- 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
- 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
- 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 9
Chapter 44/2**

- 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
- 4419 Tableware and kitchenware, of wood
- 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
- 4421 Other articles of wood
-

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 (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 (1401);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (1404);
- (d) Activated charcoal (3802);
- (e) Articles of 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 6808.00.00;
- (k) Imitation jewellery of 7117;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (9305);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- ★ (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of 9603; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, "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.

**CUSTOMS TARIFF
SCHEDULE 3**

R.5

**Section 9
Chapter 44/3**

- 3.- 4414.00.00 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 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of 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.- 4417.00.00 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 4401.31.00, "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

★ **Subheading Note 2 repealed.**

★ **Operative 1/1/17**

★ **Additional Notes.**

- ★ 1.- For the purposes of 4403.4, 4407.2, 4408.3, 4409.22.00 and 4412.31.00, “tropical wood” means one of the following types of wood:

Abarco, Abura, Acacia, Acajou d’Afrique, Adjouaba, Afina, Afrormosia, Aielé, Aïéouéko, Akak, Ako, Akossika, Alan, Alep, Almácigo, Almendrillo, Alumbi, Amapa, Amapola, Amberoi, Amourette, Andira, Andiroba, Andoung, Angelim, Angelim rajado, Angelim vermelho, Angueuk, Aniéggré (Aningré), Apobeaou, Araribá, Arisauro, Aromata, Assacú, Assas, Avodiré, Awoura, Ayous (Obéché), Azobé, Balata pomme, Balau red, Balau yellow, Balsa, Balsamo, Banga-wanga, Baromalli, Basralocus, Batai, Batibatra, Benuang, Bété (Mansonia), Bilinga, Billian, Bintangor, Bitis, Bodioa, Bois rose femelle, Bomanga, Bossé clair, Bossé foncé, Botong, Breu-sucuruba, Bubinga, Burada, Burmese Ebony, Burmese Rosewood, Busehi, Cabreúva, Cachimbo, Cambara (Jaboty), Canalete, Canelo, Canelón, Capomo, Caracoli, Castanheiro Para, Castanopsis, Catiguá, Cativo, Cedro, Cedroi, Celtis d’Afrique (Diania, Ohia), Cerejeira, Champak, Checham, Chengal, Chicha/Xixa, Cocobolo, Comino Crespo, Congotali, Copaiba, Cordia d’Afrique, Coula, Crabwood d’Afrique, Cristobal granadillo, Cumaru, Cupiuba, Curupay, Dabéma, Dibétou, Difou, Divida, Djohar, Douka (Makoré), Doussié, Drago, Duabanga, Dukali, Durian, Ebène d’Afrique (Ebène Madagascar), Ebène noire d’Asie, Ebène veinée d’Asie, Ebiara, Ekaba, Ekoune, Emien, Essessang, Essia, Essoula, Etimoé, Eveuss, Evino, Eyek, Eyong, Eyoum, Faro, Faveira, Faveira Amargosa, Fijian Sterculia, Framiré, Formigueiro, Freijo, Fuma (Fromager), Gaiac, Galacwood, Gale Silverballi, Gavilan, Gavilán Blanco, Geronggang, Gerutu, Gheombi, Goiabao, Gombé, Greenheart, Grenadille d’Afrique, Grigri, Guágara, Guariuba, Haiari, Haldu, Hard Alstonia (Puláí), Hevea, Higuierilla, Huruasa, Iatandza, Ibirá Pytá, Idewa, Igaganga, Ilomba, Imbuia, Inga, Ingyin, Inyak, Ipé, Iroko, Itaúba, Izombé, Jacareuba, Jatoba, Jelutong, Jequitiba, Jito, Jongkong, Jorori, Jüraco, Kabok, Kadam, Kanda (Kanda brun, Kanda rose), Kapokier, Kapur, Karité, Kasai, Kaudamu, Kedondong, Kekatong, Kékélé, Kelat, Keledang (Terap), Kembang semangkok, Kempas, Keranji, Keriti Silverballi, Keruing, Kiasose, Kibakoko, Kikenzi, Kokko, Kondroti, Kosipo, Kotibé, Koto, Kulim, Kumbi, Kungkur, Kurokaí, Landa, Lati, Laurel (Indian), Limba, Limbali, Limonaballi, Loliondo, Longhi, Lotofa, Louro vermelho, Lupuna, Lusambya, Maçaran-duba, Machang, Machiche, Mafu, Mafumati, Mahogany, Malagangai, Malas, Manbodé, Mandio-queira, Manil, Manil Montagne, Marupa, Mata-Mata, Mata Ulat, Mecrussé, Medang, Melunak, Mempoening, Mengkulang, Mepepe, Meransi, Meranti (Dark red), Meranti (Light red), Meranti (White), Meranti (Yellow), Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Messassa, Metondo, Mirindiba-Doce, Mjombo, Moabi, Moambé jaune, Molave, Momoqui, Monghinza, Mopaani, Mopé, Mora, Moral, Morototo, Movingui, Mtambara, Mtandarusi, Mubala, Mueri, Mugaita, Mugonha, Muhimbi, Mühühü, Muira-piranga, Muiratinga, Mukarati, Mukulungu, Muninga, Muniridan, Musharagi, Musine, Mussibi (Mutenyé), Mutaco, Mutondo, Muziga, N’téné, Naga, Nargusta, Nganga, Niangon, Nieuk, Niové, Nyatoh, Obéro, Odzikouna, Okan, Okoué, Okoumé, Olon, Olonvogo, Onzabili, Orey, Osanga, Ossimiale, Ossoko, Ovengkol, Ovoga, Ozigo, Ozouga, Paco, Padauk Amboyna, Padouk d’Afrique, Paldao, Palissandre d’Asie, Palissandre de Guatemala, Palissandre de Madagascar, Palissandre de Rose, Palissandre de Santos, Palissandre Honduras, Palissandre Panama, Palissandre Para, Palissandre Rio, Panacoco, Pao rosa, Parapara, Parcouri, Pashaco, Pau amarelo, Pau marfim (Peroba rosa), Pau mulato, Pau rosapau, Pau Roxo, Penaga, Pernambouc, Peruvian Pepper, Pillarwood, Pilon, Piquia, Platano, Pombeira, Primavera, Punah, Pyinkado, Quaruba, Ramin, Rengas, Resak, Rikio, Rosawa, Rose of the Mountain, Sabicu, Saboarana, Safukala, Sal, Sali, Sandalwood, Sapelli, Sapucaia, Saqui-Saqui, Satin Ceylan, Sepetir, Seraya (white) (White Lauan), Sesendok, Simpoh, Sipo, Slanghout, Sobu, Sougué, Sucupira, Sumauma, Suren, Suya, Tali, Tamboti, Tani, Tanimbuca, Tapiá, Tasua, Tatajuba, Tauari, Tchitola, Teak, Tembusu, Tenta, Terminalia (brown), Terminalia (yellow), Thinwin, Tiama, Timbo, Tipa, Tola (Oduma), Toubouaté, Trebol, Tsanya, Tualang, Umgusi, Umiri, Urunday, Vene, Vésambata, Virola, Wacapou, Walaba, Wamara, Wamba, Wengé, Xoan, Yemane, Yungu, Zingana.

- ★ 2.- For the purposes of 4407.29.92, 4408.10.13, 4408.39.1, 4408.39.13, 4408.90.13, 4412.10.21, 4412.10.30, 4412.94.2 and 4412.99.2, “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aniéggré (Aningré), Avodiré, Ayous (Obéché), Azobé, Balau red, Balau yellow, Balsa, Bété (Mansonia), Bossé clair, Bossé foncé, Cambara (Jaboty), Cativo, Cedro, Dabéma, Dibétou, Doussié, Douka (Makoré), Framiré, Freijo, Fuma (Fromager), Geronggang, Hard Alstonia (Puláí), Ilomba, Imbuia, Ipé, Iroko, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Limba, Louro vermelho, Maçaran-duba, Mahogany, Mandio-queira, Mengkulang, Meranti (Dark red), Meranti (Light red), Meranti (White), Meranti (Yellow), Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk Amboyna, Paldao, Palissandre de Guatemala, Palissandre de Rose, Palissandre Para, Palissandre Rio, Pau amarelo, Pau marfim (Peroba rosa), Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Seraya (white) (White Lauan), Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola (Oduma), Virola.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/5

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
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:	
★ 4401.1		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:	
★ 4401.11.00	01 t	-- Coniferous	Free
★★ 4401.12.00	10 t	-- Non-coniferous	Free
★★ 4401.2		- Wood in chips or particles:	
4401.21.00	02 t	-- Coniferous	5% DCS:Free
4401.22.00	03 t	-- Non-coniferous	5% DCS:Free
★ 4401.3		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	
4401.31.00	21 t	-- Wood pellets	Free
★★ 4401.39.00	23 t	-- Other	Free
★★ 4401.40.00	24 t	- Sawdust and wood waste and scrap, not agglomerated	Free
4402		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:	
4402.10.00	40 kg	- Of bamboo	Free
4402.90.00	45 kg	- Other	Free
4403		WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:	
★ 4403.1		- Treated with paint, stains, creosote or other preservatives:	
★ 4403.11.00	01 cu	-- Coniferous	Free
★★ 4403.12.00	02 cu	-- Non-coniferous	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/6

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4403.2		- Other, coniferous:	
★ 4403.21.00	03 cu	--Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free
★★ 4403.22.00	04 cu	--Of pine (<i>Pinus spp.</i>), other	Free
★ 4403.23.00	05 cu	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free
★★ 4403.24.00	06 cu	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	Free
★ 4403.25.00	07 cu	--Other, of which any cross-sectional dimension is 15 cm or more	Free
★★ 4403.26.00	08 cu	--Other	Free
★ 4403.4		- Other, of tropical wood:	
4403.41.00	30 cu	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free
★★ 4403.49.00	32 cu	-- Other	Free
4403.9		- Other:	
4403.91.00	13 cu	-- Of oak (<i>Quercus spp.</i>)	Free
★ 4403.93.00	09 cu	-- Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free
★★ 4403.94.00	10 cu	-- Of beech (<i>Fagus spp.</i>), other	Free
★ 4403.95.00	11 cu	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	Free
★★ 4403.96.00	12 cu	-- Of birch (<i>Betula spp.</i>), other	Free
★ 4403.97.00	14 cu	-- Of poplar and aspen (<i>Populus spp.</i>)	Free
★★ 4403.98.00	15 cu	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	Free
★★ 4403.99.00	90 cu	-- Other	Free
4404		HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:	
4404.10.00	16 ..	- Coniferous	5% DCS:Free
4404.20.00	17 ..	- Non-coniferous	5% DCS:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/7

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
4405.00.00	18 kg	WOOD WOOL; WOOD FLOUR	Free
4406		RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:	
★ 4406.1		- Not impregnated:	
★ ★ 4406.11.00	19 cu	-- Coniferous	5% DCS:Free
★ ★ 4406.12.00	20 cu	-- Non-coniferous	5% DCS:Free
★ 4406.9		- Other:	
★ ★ 4406.91.00	21 cu	-- Coniferous	5% DCS:Free
★ ★ 4406.92.00	22 cu	-- Non-coniferous	5% DCS:Free
4407		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm:	
★ 4407.1		- Coniferous:	
★ 4407.11		-- Of pine (<i>Pinus spp.</i>):	
★ ★ 4407.11.10		--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
	23 cu	Weatherboards	
		Other:	
		.Radiata pine:	
	30 cu	..Treated, With waterborne preservatives	
	31 cu	..Other, treated	
	32 cu	..Untreated	
	40 cu	.Other	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★ ★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 9
Chapter 44/8**

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4407.11.9		--- Other:	
★ 4407.11.91	41 cu	---- Wood that:	Free
★★		(a) cut to size for making staves; (b) having a cross-sectional area of 450 cm ² or greater	
★ 4407.11.99		---- Other	5%
★★			DCS:Free CA:4%
		<i>Having a cross-sectional area of less than 120 cm²:</i>	
		<i>.Radiata pine:</i>	
		<i>..Treated:</i>	
	01 cu	<i>...With waterborne preservatives</i>	
	02 cu	<i>...Other</i>	
	03 cu	<i>..Untreated</i>	
	04 cu	<i>.Other</i>	
		<i>Having a cross-sectional area of 120 cm² or greater but less than 450 cm²:</i>	
		<i>.Radiata pine:</i>	
	10 cu	<i>..Treated</i>	
	11 cu	<i>..Untreated</i>	
	12 cu	<i>.Other</i>	
★ 4407.12		-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>):	
★ 4407.12.10	13 cu	--- Planed or sanded	5%
★★			DCS:4% CA:4% DCT:5%
★ 4407.12.9		--- Other:	
★ 4407.12.91	14 cu	---- Wood that:	Free
★★		(a) cut to size for making staves; (b) having a cross-sectional area of 450 cm ² or greater	
★ 4407.12.99		---- Other	5%
★★			DCS:Free CA:4%
	15 cu	<i>Having a cross-sectional area of less than 120 cm²</i>	
	16 cu	<i>Having a cross-sectional area of 120 cm² or greater but less than 450 cm²</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/9

R.10

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4407.19		-- Other:	
★ 4407.19.10	17 cu	--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
★★			
★ 4407.19.9		--- Other:	
★ 4407.19.91	90 cu	---- Wood that:	Free
★★		(a) cut to size for making staves; (b) having a cross-sectional area of 450 cm ² or greater (c) is cut to size for making staves; or (d) has a cross-sectional area of 450 cm ² or greater	
★ 4407.19.99	91 cu	---- Other	5% DCS:Free CA:4%
★★			
★ 4407.2		- Of tropical wood:	
4407.21.00	10 cu	-- Mahogany (<i>Swietenia spp.</i>)	Free
4407.22.00	20 cu	-- Virola, Imbuia and Balsa	Free
4407.25		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4407.25.10	04 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.25.90	05 cu	--- Other	5% DCS:Free
4407.26.00	01 cu	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free
4407.27		-- Sapelli:	
4407.27.10	40 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.27.90	45 cu	--- Other	Free
4407.28		-- Iroko:	
4407.28.10	50 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.28.90	55 cu	--- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/10

Reference Number	Statistical Code/Unit	Goods	Rate #
4407.29		-- Other:	
★★ 4407.29.10		--- Planed or sanded	5% DCS:4% DCT:5%
	14 cu	Merbau	
	26 cu	Other	
4407.29.9		--- Other:	
★ 4407.29.91	24 cu	---- Mandio-queira, Pau amarelo, Quaruba and Tauari	5% DCS:Free
★ ★ 4407.29.92	25 cu	---- Tropical wood specified in Additional Note 2 to this Chapter, other than goods of 4407.21.00, 4407.22.00, 4407.25, 4407.26.00, 4407.27, 4407.28 or 4407.29.91	Free
★ ★ 4407.29.93	26 cu	---- Other	5% DCS:Free
4407.9		- Other:	
4407.91		-- Of oak (<i>Quercus spp.</i>):	
4407.91.10	08 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.91.90	09 cu	--- Other	5% DCS:Free
4407.92.00	01 cu	-- Of beech (<i>Fagus spp.</i>)	Free
4407.93		-- Of maple (<i>Acer spp.</i>):	
4407.93.10	11 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.93.90	15 cu	--- Other	5% DCS:Free
4407.94		-- Of cherry (<i>Prunus spp.</i>):	
4407.94.10	12 cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.94.90	16 cu	--- Other	5% DCS:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/11

R.8

Reference Number	Statistical Code/Unit		Goods	Rate #
4407.95			-- Of ash (<i>Fraxinus spp.</i>):	
4407.95.10	20	cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.95.90	25	cu	--- Other	5% DCS:Free
★ 4407.96.00	30	cu	--Of birch (<i>Betula spp.</i>)	5% DCS:Free
★★ 4407.97.00	31	cu	--Of poplar and aspen (<i>Populus spp.</i>)	5% DCS:Free
4407.99			-- Other:	
★★ 4407.99.10	32	cu	--- Planed or sanded	5% DCS:4% DCT:5%
4407.99.9			--- Other:	
4407.99.91	13	cu	---- Ebony (<i>Diospyros spp.</i>)	Free
★★ 4407.99.99	33	cu	---- Other	5% DCS:Free
4408			SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm:	
4408.10			- Coniferous:	
4408.10.1			--- Sheets for veneering obtained by slicing laminated wood:	
4408.10.11	43	cu	---- In the form of plywood	5%
★ 4408.10.12	44	cu	---- Other, with at least one outer ply of non-coniferous wood, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	5% DCS:4% DCT:5%
★ 4408.10.13	47	cu	---- Other, with at least one ply of tropical wood, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	Free
★★ 4408.10.19	48	cu	---- Other	5% DCS:4% DCT:5%
4408.10.90	49	cu	--- Other	5% DCS:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/12

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4408.3		- Of tropical wood:	
4408.31		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4408.31.1		--- Sheets for veneering obtained by slicing laminated wood, with at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau:	
4408.31.11	60 cu	---- In the form of plywood	5%
4408.31.12	62 cu	---- Other, with at least one outer ply of non-coniferous wood, including Dark Red Meranti, Light Red Meranti or Meranti Bakau	5% DCS:4% DCT:5%
4408.31.19	64 cu	---- Other, containing at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau	Free
4408.31.90	65 cu	--- Other	5% DCS:Free
4408.39		-- Other:	
★ 4408.39.1		--- Sheets for veneering obtained by slicing laminated wood, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter:	
4408.39.11	70 cu	---- In the form of plywood	5%
★★ 4408.39.12	73 cu	---- Other, with at least one outer ply of non-coniferous wood specified in Additional Note 2 to this Chapter, including Mandio-queira, Pau amarelo, Quaruba or Tauari	5% DCS:4% DCT:5%
★★ 4408.39.13	75 cu	---- Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	Free
4408.39.19	77 cu	---- Other	5% DCS:4% DCT:5%
4408.39.90		--- Other	5% DCS:Free
	80 sm	Veneer sheets and sheets for plywood, peeled (rotary cut), not exceeding 1 mm in thickness	
	82 cu	Other	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/13

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
4408.90		- Other:	
4408.90.1		--- Sheets for veneering obtained by slicing laminated wood:	
4408.90.11	85 cu	---- In the form of plywood	5%
★ 4408.90.12	87 cu	---- Other, with at least one outer ply of non-coniferous wood, other than Mandio-queira, Pau amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%
★ ★ 4408.90.13	90 cu	---- Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter, other than Mandio-queira, Pau amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%
4408.90.14	91 cu	---- Other, containing at least one layer of particle board	Free
4408.90.19	93 cu	---- Other	5% DCS:4% DCT:5%
4408.90.90		--- Other	5% DCS:Free
	95 sm	<i>Veneer sheets and sheets for plywood, peeled (rotary cut), not exceeding 1 mm in thickness</i>	
	96 cu	<i>Other</i>	
4409		WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:	
4409.10.00	01 cu	- Coniferous	5% DCS:4% CA:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/14

Reference Number	Statistical Code/Unit	Goods	Rate #
4409.2		- Non-coniferous:	
4409.21.00		- - Of bamboo	5% DCS:4% DCT:5%
	05 NR	Dowelling	
	06 m	Picture frame mouldings	
	07 cu	Other	
★ ★★ 4409.22.00		- - Of tropical wood	5% DCS:4% DCT:5%
	10 NR	Dowelling	
	11 m	Picture frame mouldings	
	12 cu	Other	
★★ 4409.29.00		- - Other	5% DCS:4% DCT:5%
	18 NR	Dowelling	
	19 m	Picture frame mouldings	
	20 cu	Other	
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:	
4410.1		- Of wood:	
4410.11.00		- - Particle board	5%
	02 cu	Surface-covered with melamine-impregnated paper	
	05 cu	Other	
4410.12.00	06 cu	- - Oriented strand board (OSB)	5%
4410.19.00	09 cu	- - Other	5%
4410.90.00	25 cu	- Other	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/15

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
4411		FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:	
4411.1		- Medium density fibreboard (MDF):	
4411.12		-- Of a thickness not exceeding 5 mm:	
4411.12.10	33 cu	--- Of a density exceeding 0.8 g/cm ³	5%
4411.12.90	34 cu	--- Other	5% DCS:4% DCT:5%
4411.13		-- Of a thickness exceeding 5 mm but not exceeding 9 mm:	
4411.13.10	35 cu	--- Of a density exceeding 0.8 g/cm ³	5%
4411.13.90	37 cu	--- Other	5% DCS:4% DCT:5%
4411.14		-- Of a thickness exceeding 9 mm:	
4411.14.10	38 cu	--- Of a density exceeding 0.8 g/cm ³	5%
4411.14.90		--- Other	5% DCS:4% DCT:5%
	43 cu	<i>Not mechanically worked or surface covered</i>	
	44 cu	<i>Other</i>	
4411.9		- Other:	
4411.92.00	51 cu	-- Of a density exceeding 0.8 g/cm ³	5%
4411.93.00	60 cu	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	5% DCS:4% DCT:5%
4411.94.00	70 cu	-- Of a density not exceeding 0.5 g/cm ³	5% DCS:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/16

Reference Number	Statistical Code/Unit		Goods	Rate #
4412			PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:	
4412.10			- Of bamboo:	
4412.10.10	30	cu	--- Plywood	5%
4412.10.2			--- Containing at least one layer of particle board:	
★ 4412.10.21	11	cu	---- Goods, as follows: (a) with at least one outer ply of non-coniferous wood (including bamboo); (b) with at least one ply of tropical wood specified in Additional Note 2 to this Chapter	5%
4412.10.29	12	cu	---- Other	Free
★ 4412.10.30	13	cu	--- Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter	Free
4412.10.90	14	cu	--- Other	5% DCS:4% DCT:5%
4412.3			- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
★ ★★ 4412.31.00			-- With at least one outer ply of tropical wood	5%
	17	cu	<i>Overlaid (including form ply): .Not exceeding 7 mm in thickness</i>	
	18	cu	<i>.Exceeding 7 mm in thickness</i>	
	19	cu	<i>Interior glueline, NSA</i>	
			<i>Exterior glueline, NSA:</i>	
			<i>.Structural:</i>	
	52	cu	<i>..Not exceeding 7 mm in thickness</i>	
	53	cu	<i>..Exceeding 7 mm in thickness</i>	
	54	cu	<i>.Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/17

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
★ ★★ 4412.33.00		-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	5%
		<i>Overlaid (including form ply):</i>	
	60 cu	.Not exceeding 7 mm in thickness	
	61 cu	.Exceeding 7 mm in thickness	
	62 cu	Interior glueline, NSA	
		Exterior glueline, NSA:	
		.Structural:	
	70 cu	..Not exceeding 7 mm in thickness	
	71 cu	..Exceeding 7 mm in thickness	
	72 cu	.Other	
★ ★★ 4412.34.00		-- Other, with at least one outer ply of non-coniferous wood not specified under 4412.33.00	5%
		<i>Overlaid (including form ply):</i>	
	80 cu	.Not exceeding 7 mm in thickness	
	81 cu	.Exceeding 7 mm in thickness	
	82 cu	Interior glueline, NSA	
		Exterior glueline, NSA:	
		.Structural:	
	90 cu	..Not exceeding 7 mm in thickness	
	91 cu	..Exceeding 7 mm in thickness	
	92 cu	.Other	
★ ★★ 4412.39.00		-- Other, with both outer plies of coniferous wood	5%
	10 cu	Overlaid (including form ply)	
	11 cu	Interior glueline, NSA	
	12 cu	Exterior glueline, NSA	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/18

Reference Number	Statistical Code/Unit	Goods	Rate #
4412.9		- Other:	
4412.94		-- Blockboard, laminboard and battenboard:	
★ 4412.94.2		--- With at least one ply of tropical wood specified in Additional Note 2 to this Chapter:	
★ 4412.94.21	24 cu	---- Containing one of the following woods: (a) Mandio-queira; (b) Pau amarelo; (c) Quaruba; (d) Tauari	5% DCS:4% DCT:5%
4412.94.29	25 cu	---- Other	Free
4412.94.30	26 cu	--- Other, with at least one outer ply of non-coniferous wood	5% DCS:4% DCT:5%
4412.94.90	27 cu	--- Other	5% DCS:4% DCT:5%
4412.99		-- Other:	
★ 4412.99.2		--- With at least one ply of tropical wood specified in Additional Note 2 to this Chapter:	
★ 4412.99.21	32 cu	---- Goods containing at least one layer of particle board and one of the following woods, other than plywood: (a) Mandio-queira; (b) Pau amarelo; (c) Quaruba; (d) Tauari	Free
4412.99.22	33 cu	---- Goods, NSA, as follows: (a) containing at least one layer of particle board; (b) plywood	5%
★ 4412.99.23	34 cu	---- Other, containing one of the following woods: (a) Mandio-queira; (b) Pau amarelo; (c) Quaruba; (d) Tauari	5% DCS:4% DCT:5%
4412.99.29	35 cu	---- Other	Free
4412.99.3		--- Other, with at least one outer ply of non-coniferous wood:	
4412.99.31	36 cu	---- Goods, as follows: (a) containing at least one layer of particle board; (b) plywood	5%
4412.99.39	37 cu	---- Other	5% DCS:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/19

Reference Number	Statistical Code/Unit	Goods	Rate #
4412.99.40	38 cu	--- Other, containing one layer of particle board	Free
4412.99.9		--- Other:	
4412.99.91	41 cu	---- Plywood	5%
4412.99.99	42 cu	---- Other	5% DCS:4% DCT:5%
4413.00.00	33 kg	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	5% DCS:4% DCT:5%
4414.00.00	01 ..	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	5% DCS:4% DCT:5%
4415		PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:	
4415.10.00	02 ..	- Cases, boxes, crates, drums and similar packings; cable-drums	5% DCS:4% DCT:5%
4415.20.00	26 ..	- Pallets, box pallets and other load boards; pallet collars	5% DCS:4% DCT:5%
4416.00.00	04 ..	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	5% DCS:4% DCT:5%
4417.00.00	28 ..	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	Free
4418		BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES:	
4418.10.00	08 ..	- Windows, French-windows and their frames	5% DCS:4% CA:Free DCT:5%
4418.20.00	15 ..	- Doors and their frames and thresholds	5% DCS:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/20

Reference Number	Statistical Code/Unit	Goods	Rate #
4418.40.00	13 ..	- Shuttering for concrete constructional work	5% DCS:4% CA:Free DCT:5%
4418.50.00	14 sm	- Shingles and shakes	5% DCS:4% DCT:5%
4418.60.00	31 ..	- Posts and beams	5% DCS:4% CA:Free DCT:5%
★ 4418.7		- Assembled flooring panels:	
★ 4418.73		-- Of bamboo or with at least the top layer (wear layer) of bamboo:	
★ ★ 4418.73.10	32 sm	--- For mosaic floors	5% DCS:4% DCT:5%
★ 4418.73.2		--- Other, multilayer:	
★ ★ 4418.73.21	33 sm	---- Parquet panels	5% DCS:4% DCT:5%
★ ★ 4418.73.29	34 sm	---- Other	5% DCS:4% CA:Free DCT:5%
★ 4418.73.9		-- Other:	
★ ★ 4418.73.91	35 sm	---- Parquet panels	5% DCS:4% DCT:5%
★ ★ 4418.73.99	36 sm	---- Other	5% DCS:4% CA:Free DCT:5%
★ ★ 4418.74.00	37 sm	-- Other, for mosaic floors	5% DCS:4% DCT:5%
★ 4418.75		-- Other, multilayer:	
★ ★ 4418.75.10	38 sm	--- Parquet panels	5% DCS:4% DCT:5%
★ ★ 4418.75.90	39 sm	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★ ★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/21

	Reference Number	Statistical Code/Unit		Goods	Rate #
★	4418.79			- - Other:	
★ ★★	4418.79.10	40	sm	- - - Parquet panels	5% DCS:4% DCT:5%
★ ★★	4418.79.90	41	sm	- - - Other	5% DCS:4% CA:Free DCT:5%
★	4418.9			- Other	
★ ★★	4418.91.00	42	sm	- - Of bamboo	5% DCS:4% CA:Free DCT:5%
★ ★★	4418.99.00	43	sm	- - Other	5% DCS:4% CA:Free DCT:5%
	4419			TABLEWARE AND KITCHENWARE, OF WOOD:	
★	4419.1			- Of bamboo:	
★ ★★	4419.11.00	44	NR	- - Bread boards, chopping boards and similar boards	5% DCS:4% DCT:5%
★ ★★	4419.12.00	45	NR	- - Chopsticks	5% DCS:4% DCT:5%
★ ★★	4419.19.00	46	NR	- - Other	5% DCS:4% DCT:5%
★ ★★	4419.90.00	47	NR	- Other	5% DCS:4% DCT:5%
	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	17	No	- Statuettes and other ornaments, of wood	5% DCS:4% DCT:5%
	4420.90.00	18	..	- Other	5% DCS:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/22

(Chapter 45 follows)

Reference Number	Statistical Code/Unit		Goods	Rate #
4421			OTHER ARTICLES OF WOOD:	
4421.10.00	19	No	- Clothes hangers	Free
★ 4421.9			- Other:	
★ 4421.91.00	20	NR	-- Of bamboo	5%
★★				DCS:4%
				DCT:5%
★ 4421.99.00	21	NR	-- Other	5%
★★				DCS:4%
				DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CHAPTER 45
Cork and articles of cork**

- 4501 Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
- 4502 Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
- 4503 Articles of natural cork
- 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated 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).

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 45/3

(Chapter 46 follows)

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
4501			NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:	
4501.10.00	01	kg	- Natural cork, raw or simply prepared	Free
4501.90.00	02	kg	- Other	Free
4502.00.00	03	kg	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	Free
4503			ARTICLES OF NATURAL CORK:	
4503.10.00	04	No	- Corks and stoppers	Free
4503.90.00	05	..	- Other	Free
4504			AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:	
★★ 4504.10.00	11	..	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%
4504.90.00	09	..	- Other	5% DCS:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

CHAPTER 46

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

-
- 4601 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)
- 4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of 4601; articles of loofah
-

Notes.

- 1.- In this Chapter, "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 4814;
 - (b) Twine, cordage, ropes or cables, plaited or not (5607);
 - (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 4601, "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.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 46/3

(Section 10 follows)

R.5

Reference Number	Statistical Code/Unit		Goods	Rate #
4601			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):	
4601.2			- Mats, matting and screens of vegetable materials:	
4601.21.00	10	sm	-- Of bamboo	Free
4601.22.00	20	sm	-- Of rattan	Free
4601.29.00	90	sm	-- Other	Free
4601.9			- Other:	
4601.92.00	22	..	-- Of bamboo	Free
4601.93.00	23	..	-- Of rattan	Free
4601.94.00	91	..	-- Of other vegetable materials	Free
4601.99.00	03	..	-- Other	Free
4602			BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF 4601; ARTICLES OF LOOFAH:	
4602.1			- Of vegetable materials:	
4602.11.00	24	..	-- Of bamboo	Free
4602.12.00	25	..	-- Of rattan	Free
4602.19.00	92	..	-- Other	Free
4602.90.00	12	..	- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

