

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 cooper's 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, luminaires 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.6

**Section 9
Chapter 44/3**

- ★ 3.- 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of 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 Notes.

- 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.
- ★ 2.- For the purposes of 4401.32.00, "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
- ★ 3.- For the purposes of 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
- ★ 4.- For the purposes of 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

★ Operative 1/1/22

Section 9
Chapter 44/4

Additional Notes.

- ★ 1.- For the purposes of 4403.4, 4407.2, 4408.3, 4409.22.00, 4412.31.00, 4412.41, 4412.51, 4412.91, 4414.10.00, 4418.11.00, 4418.21.00, 4419.20.00 and 4420.11.00 “tropical wood” means one of the following types of wood:

Abarco, Abura, Acacia, Acajou d’Afrique, Adjouaba, Afina, Afrormosia, Aielé, Aiéouéko, Akak, Ako, Akossika, Alan, Alep, Almácigo, Almendrillo, Alumbi, Amapa, Amapola, Amberoi, Amourette, Andira, Andiroba, Andoung, Angelim, Angelim rajado, Angelim vermelho, Angueuk, Aniégré (Aningré), Apobeau, Araribà, Arisauro, Aromata, Assacù, 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), Canaleta, Canelo, Canelón, Capomo, Caracoli, Castanheiro Para, Castanopsis, Catiguà, 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 (Pulaï), Hevea, Higuerilla, Huruasa, Iatandza, Ibirà Pytâ, 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, Kurokaï, 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, Mempoing, 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, Parouri, 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, Slangehout, Sobu, Sougué, Sucupira, Sumauma, Suren, Suya, Tali, Tamboti, Tani, Tanimbuca, Tapiá, Tasua, Tatajuba, Tauari, Tchitola, Teak, Tembusu, Tento, Terminalia (brown), Terminalia (yellow), Thinwin, Tiama, Timbo, Tipa, Tola (Oduma), Toubauaté, 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, 4412.41.10, 4412.51.10 and 4412.91.10, “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aniégré (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 (Pulaï), 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.8

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
★ 4401.32.00	24 t	-- Wood briquettes	Free
★★ 4401.39.00	25 t	-- Other	Free
★ 4401.4		- Sawdust and wood waste and scrap, not agglomerated:	
★ 4401.41.00	26 t	-- Sawdust	Free
★ 4401.49.00	27 t	-- Other	Free
4402		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:	
4402.10.00	40 kg	- Of bamboo	Free
★ 4402.20.00	41 kg	- Of shell or nut	Free
★★ 4402.90.00	49 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.

★ Operative 1/1/22

Unless otherwise indicated general rate applies for CA.

★★ S Operative 1/1/22

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 44/6

Reference Number	Statistical Code/Unit	Goods	Rate #
4403.2		- Other, coniferous:	
★ 4403.21.00	11 cu	--Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	Free
★★ 4403.22.00	12 cu	--Of pine (<i>Pinus spp.</i>), other	Free
★ 4403.23.00	13 cu	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	Free
★★ 4403.24.00	14 cu	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	Free
★ 4403.25.00	15 cu	--Other, of which the smallest cross-sectional dimension is 15 cm or more	Free
★★ 4403.26.00	16 cu	--Other	Free
4403.4		- Other, of tropical wood:	
4403.41.00	30 cu	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free
★ 4403.42.00	31 cu	-- Teak	Free
★★ 4403.49.00	33 cu	-- Other	Free
4403.9		- Other:	
4403.91.00	13 cu	-- Of oak (<i>Quercus spp.</i>)	Free
★ 4403.93.00	21 cu	-- Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	Free
★★ 4403.94.00	22 cu	-- Of beech (<i>Fagus spp.</i>), other	Free
★ 4403.95.00	23 cu	-- Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	Free
★★ 4403.96.00	24 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

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 1/1/22

★★ S Operative 1/1/22

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/7

R.9

Reference Number	Statistical Code/Unit	Goods	Rate #
4404.20.00	17 ..	- Non-coniferous	5% DCS:Free
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%
★★	24 cu	<i>Weatherboards</i>	
		<i>Other:</i>	
		<i>.Radiata pine:</i>	
★★	33 cu	<i>..Treated, With waterborne preservatives</i>	
★★	34 cu	<i>..Other, treated</i>	
★★	35 cu	<i>..Untreated</i>	
★★	39 cu	<i>.Other</i>	
4407.11.9		--- Other:	
★★ 4407.11.91	42 cu	---- Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm ² or greater	Free

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

★★ S Operative 1/1/22

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 44/8

Reference Number	Statistical Code/Unit	Goods	Rate #
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>	
★★	05 cu	<i>...With waterborne preservatives</i>	
★★	06 cu	<i>...Other</i>	
★★	07 cu	<i>..Untreated</i>	
★★	08 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>	
		<i>..Treated</i>	
★★	13 cu	<i>..Untreated</i>	
★★	14 cu	<i>.Other</i>	
★★	15 cu		
4407.12		-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>):	
★★ 4407.12.10	16 cu	--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.12.9		--- Other:	
★★ 4407.12.91	17 cu	---- Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm ² or greater	Free
4407.12.99		---- Other	5% DCS:Free CA:4%
★★	18 cu	<i>Having a cross-sectional area of less than 120 cm²</i>	
★★	19 cu	<i>Having a cross-sectional area of 120 cm² or greater but less than 450 cm²</i>	
★ 4407.13		-- Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>)):	
★ 4407.13.10	01 cu	--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
★ 4407.13.9		--- Other:	
★ 4407.13.91	02 cu	---- Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm ² or greater	Free
★ 4407.13.99	03 cu	---- Other	5% DCS:Free CA:4%

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 1/1/22

★★ S Operative 1/1/22

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/9

R.11

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4407.14		-- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>):	
★ 4407.14.10	11 cu	--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
★ 4407.14.9		--- Other:	
★ 4407.14.91	12 cu	---- Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm ² or greater	Free
★ 4407.14.99	13 cu	---- Other	5% DCS:Free CA:4%
4407.19		-- Other:	
★★ 4407.19.10	18 cu	--- Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.19.9		--- Other:	
★★ 4407.19.91	92 cu	---- Wood that: (a) is redwood (<i>Sequoia sempervirens</i>); or (b) is western red cedar (<i>Thuja plicata</i>); or (c) is cut to size for making staves; or (d) has a cross-sectional area of 450 cm ² or greater	Free
★★ 4407.19.99	93 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
★ 4407.23		-- Teak:	
★ 4407.23.10	01 cu	--- Planed or sanded	5% DCS:4% DCT:5%
★ 4407.23.90	02 cu	--- Other	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

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 1/1/22

★★ S Operative 1/1/22

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 9
Chapter 44/10**

Reference Number	Statistical Code/Unit	Goods	Rate #
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
4407.29		-- Other:	
4407.29.10		--- Planed or sanded	5% DCS:4% DCT:5%
★★	14 cu	Merbau	
	17 cu	Other	
4407.29.9		--- Other:	
4407.29.91	24 cu	---- Mandio-queira, Pau amarelo, Quaruba and Tauari	5% DCS:Free
★★ 4407.29.92	27 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%

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

★★ S Operative 1/1/22

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 44/11

R.9

Reference Number	Statistical Code/Unit	Goods	Rate #
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
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

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 #
4408.10.19	48 cu	---- Other	5% DCS:4% DCT:5%
4408.10.90	49 cu	--- Other	5% DCS:Free
★ 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	<i>Veneer sheets and sheets for plywood, peeled (rotary cut), not exceeding 1 mm in thickness</i>	
	82 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 44/13

R.9

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%
4409.2		- Non-coniferous:	
4409.21.00		-- Of bamboo	5% DCS:4% DCT:5%
	05 ..	<i>Dowelling</i>	
	06 m	<i>Picture frame mouldings</i>	
	07 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 44/14

Reference Number	Statistical Code/Unit	Goods	Rate #
★ ★★ 4409.22.00		-- Of tropical wood	5% DCS:4% DCT:5%
	10 ..	<i>Dowelling</i>	
	11 m	<i>Picture frame mouldings</i>	
	12 cu	<i>Other</i>	
★★ 4409.29.00		-- Other	5% DCS:4% DCT:5%
	18 ..	<i>Dowelling</i>	
	19 m	<i>Picture frame mouldings</i>	
	20 cu	<i>Other</i>	
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	<i>Surface-covered with melamine-impregnated paper</i>	
	05 cu	<i>Other</i>	
4410.12.00	06 cu	-- Oriented strand board (OSB)	5%
4410.19.00	09 cu	-- Other	5%
4410.90.00	25 cu	- Other	5%
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%

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.8

Reference Number	Statistical Code/Unit	Goods	Rate #
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%
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:	

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 44/16

Reference Number	Statistical Code/Unit	Goods	Rate #
★ ★★ 4412.31.00		-- With at least one outer ply of tropical wood	5%
		<i>Overlaid (including form ply):</i>	
	17 cu	.Not exceeding 7 mm in thickness	
	18 cu	.Exceeding 7 mm in thickness	
	19 cu	Interior glueline, NSA	
		Exterior glueline, NSA:	
		.Structural:	
	52 cu	..Not exceeding 7 mm in thickness	
	53 cu	..Exceeding 7 mm in thickness	
	54 cu	.Other	
★ ★★ 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	

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.5

Reference Number	Statistical Code/Unit	Goods	Rate #
4412.39.00		-- Other, with both outer plies of coniferous wood	5%
	10 cu	<i>Overlaid (including form ply)</i>	
	11 cu	<i>Interior glueline, NSA</i>	
	12 cu	<i>Exterior glueline, NSA</i>	
★ 4412.4		- Laminated veneered lumber (LVL):	
★ 4412.41		-- With at least one outer ply of tropical wood:	
★ 4412.41.10	21 cu	--- With at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
★ 4412.41.90	22 cu	--- Other	5% DCS:4% DCT:5%
★ 4412.42.00	23 cu	-- Other, with at least one outer ply of non-coniferous wood	5% DCS:4% DCT:5%
★ 4412.49.00	24 cu	-- Other, with both outer plies of coniferous wood	5% DCS:4% DCT:5%
★ 4412.5		- Blockboard, laminboard and battenboard:	
★ 4412.51		-- With at least one outer ply of tropical wood:	
★ 4412.51.10	31 cu	--- With at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
★ 4412.51.90	32 cu	--- Other	5% DCS:4% DCT:5%
★ 4412.52.00	35 cu	-- Other, with at least one outer ply of non-coniferous wood	5% DCS:4% DCT:5%
★ 4412.59.00	36 cu	-- Other, with both outer plies of coniferous wood	5% DCS:4% DCT:5%
4412.9		- Other:	
★ 4412.91		-- With at least one outer ply of tropical wood:	

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

★ Operative 1/1/22

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 44/18

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4412.91.10	25 cu	--- Not containing any layers of particle board or plywood with at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
★ 4412.91.20	26 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
★ 4412.91.30	27 cu	--- Goods, NSA, that: (a) contain at least one layer of particle board; or (b) are plywood	5%
★ 4412.91.90	28 cu	--- Other	5% DCS:4% DCT:5%
★ 4412.92		-- Other, with at least one outer ply of non-coniferous wood:	
★ 4412.92.10	38 cu	--- Goods, NSA, that: (a) contain at least one layer of particle board; or (b) are plywood	5%
★ 4412.92.90	39 cu	--- Other	5% DCS:4% DCT:5%
★ 4412.99		-- Other, with both outer plies of coniferous wood:	
★ 4412.99.10	41 cu	--- Other, containing one layer of particle board	Free
★ 4412.99.20	42 cu	--- Plywood	5%
★ 4412.99.90	43 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		WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS:	

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

★ Operative 1/1/22

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 44/19

R.1				Section 9 Chapter 44/19
Reference Number	Statistical Code/Unit	Goods	Rate #	
★ 4414.10.00	11 ..	- Of tropical wood	5% DCS:4% DCT:5%	
★ 4414.90.00	90 ..	- Other	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:		
★ 4418.1		- Windows, French-windows and their frames:		
★ 4418.11.00	01 ..	-- Of tropical wood	5% DCS:4% CA:Free DCT:5%	
★ 4418.19.00	02 ..	-- Other	5% DCS:4% CA:Free DCT:5%	
★ 4418.2		- Doors and their frames and thresholds:		
★ 4418.21.00	03 ..	-- Of tropical wood	5% DCS:4% DCT:5%	

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

★ Operative 1/1/22

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 #
★ 4418.29.00	04 ..	-- Other	5% DCS:4% DCT:5%
★ 4418.30.00	10 ..	- Posts and beams other than products of 4418.81.00 to 4418.89.00	5% DCS:4% CA:Free DCT:5%
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%
4418.7		- 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%

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

★ Operative 1/1/22

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 44/21

R.1

Reference Number	Statistical Code/Unit	Goods	Rate #
4418.75.90	39 sm	--- Other	5% DCS:4% CA:Free DCT:5%
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%
★ 4418.8		- Engineered structural timber products:	
★ 4418.81.00	51 sm	-- Glue-laminated timber (glulam)	5% DCS:4% CA:Free DCT:5%
★ 4418.82.00	52 sm	-- Cross-laminated timber (CLT or X-lam)	5% DCS:4% CA:Free DCT:5%
★ 4418.83.00	53 sm	-- I beams	5% DCS:4% CA:Free DCT:5%
★ 4418.89.00	54 sm	-- Other	5% DCS:4% CA:Free DCT:5%
4418.9		- Other:	
★★ 4418.91.00	61 ..	-- Of bamboo	5% DCS:4% CA:Free DCT:5%
★ 4418.92.00	62 ..	-- Cellular wood panels	5% DCS:4% CA:Free DCT:5%
★★ 4418.99.00	63 ..	-- Other	5% DCS:4% CA:Free DCT:5%
4419		TABLEWARE AND KITCHENWARE, OF WOOD:	
4419.1		- Of bamboo:	

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 1/1/22

★★ S Operative 1/1/22

**CUSTOMS TARIFF
SCHEDULE 3**

Section 9
Chapter 44/22

Reference Number	Statistical Code/Unit	Goods	Rate #
4419.11.00	44 ..	-- Bread boards, chopping boards and similar boards	5% DCS:4% DCT:5%
4419.12.00	45 ..	-- Chopsticks	5% DCS:4% DCT:5%
4419.19.00	46 ..	-- Other	5% DCS:4% DCT:5%
★ 4419.20.00	48 ..	-- Of tropical wood	5% DCS:4% DCT:5%
★★ 4419.90.00	49 ..	- 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:	
★ 4420.1		- Statuettes and other ornaments:	
★ 4420.11.00	15 No	-- Of tropical wood	5% DCS:4% DCT:5%
★ 4420.19.00	16 No	-- Other	5% DCS:4% DCT:5%
4420.90.00	18 ..	- Other	5% DCS:4% DCT:5%
4421		OTHER ARTICLES OF WOOD:	
4421.10.00	19 No	- Clothes hangers	Free
★ 4421.20.00	22 No	- Coffins	5% DCS:4% DCT:5%
4421.9		- Other:	
★★ 4421.91.00	23 ..	-- Of bamboo	5% DCS:4% DCT:5%
★★ 4421.99.00	24 ..	-- 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 1/1/22

★★ S Operative 1/1/22

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, luminaires 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.

