

# Changes in agricultural and forest product codes in the Harmonized System (HS) nomenclature maintained by the World Customs Organization (WCO)

FAO on behalf of the [Intersecretariat Working Group \(IWG\)](#) on Forest Sector Statistics (Eurostat, FAO, ITTO and UNECE) submitted a proposal for amendments to WCO in April 2017. The proposal was examined by WCO's HS Review Sub Committee and Harmonized System Committee in 2017-2019, and [finally accepted](#) in January 2020.

<b>HS 2017</b>	<b>HS 2022 (new, in force from 1-Jan-2022)</b>
<p>Available at: <a href="http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2017-edition/hs-nomenclature-2017-edition.aspx">http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2017-edition/hs-nomenclature-2017-edition.aspx</a>                      IWG-initiated changes approved by WCO in HS 2017 review cycle are <b>highlighted green</b>.</p>	<p>Amendments originating from FAO proposal are <b>highlighted in green</b>. Amendments originating from WCO secretariat, members or other agencies are <b>highlighted in yellow</b>. See <a href="#">WCO Press Release</a> (29 January 2020).</p>
<p><b>Chapter 2</b> <b>Meat and edible meat offal</b></p>	<p><b>Chapter 2</b> <b>Meat and edible meat offal</b></p>
<p><b>Note.</b> 1.- This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;</li> <li>(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or</li> <li>(c) Animal fat, other than products of heading 02.09 (Chapter 15).</li> </ul>	<p><b>Note.</b> 1.- This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;</li> <li><b>(b) Edible, non-living insects (heading 04.10);</b></li> <li><b>(c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or</b></li> <li><b>(d) Animal fat, other than products of heading 02.09 (Chapter 15).</b></li> </ul>
<p>...</p> <p><b>Chapter 4</b> <b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b></p>	<p>...</p> <p><b>Chapter 4</b> <b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b></p>
<p><b>Notes.</b> ...</p> <p>4.- This Chapter does not cover :</p> <ul style="list-style-type: none"> <li>(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);</li> <li>(b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or</li> <li>(c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).</li> </ul>	<p><b>Notes.</b> ...</p> <p><b>5.- This Chapter does not cover :</b></p> <ul style="list-style-type: none"> <li><b>(a) Non-living insects, unfit for human consumption (heading 05.11);</b></li> <li><b>(b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);</b></li> <li><b>(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or</b></li> <li><b>(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).</b></li> </ul> <p><b>6.- For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects, otherwise prepared or preserved (generally Section IV).</b></p>
<p>...</p>	<p>...</p>

04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.
<b>Chapter 7</b>		
<b>Edible vegetables and certain roots and tubers</b>		
07.09		<b>Other vegetables, fresh or chilled.</b>
	0709.20	- Asparagus
	0709.30	- Aubergines (egg-plants)
	0709.40	- Celery other than celeriac
		- Mushrooms and truffles :
	0709.51	-- Mushrooms of the genus <i>Agaricus</i>
	0709.59	- Other
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other
	0709.91	-- Globe artichokes
	0709.92	-- Olives
	0709.93	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )
	0709.99	-- Other
07.12		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>
	0712.20	- Onions
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>
	0712.32	-- Wood ears ( <i>Auricularia spp.</i> )
	0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )
		-- Other
	0712.39	-- Other
	0712.90	- Other vegetables; mixtures of vegetables
<b>Chapter 8</b>		
<b>Edible fruit and nuts; peel of citrus fruit or melons.</b>		
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.

04.10		Insects and other edible products of animal origin, not elsewhere specified or included.
	0410.10	- Insects
	0410.90	- Other
<b>Chapter 7</b>		
<b>Edible vegetables and certain roots and tubers</b>		
07.09		<b>Other vegetables, fresh or chilled.</b>
	0709.20	- Asparagus
	0709.30	- Aubergines (egg-plants)
	0709.40	- Celery other than celeriac
		- Mushrooms and truffles :
	0709.51	-- Mushrooms of the genus <i>Agaricus</i>
	0709.52	-- Mushrooms of the genus <i>Boletus</i>
	0709.53	-- Mushrooms of the genus <i>Cantharellus</i>
	0709.54	-- Shiitake ( <i>Lentinus edodes</i> )
	0709.55	-- Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciale</i> , <i>Tricholoma caligatum</i> )
	0709.56	-- Truffles ( <i>Tuber spp.</i> )
	0709.59	- Other
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)
		- Other
	0709.91	-- Globe artichokes
	0709.92	-- Olives
	0709.93	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )
	0709.99	-- Other
07.12		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>
	0712.20	- Onions
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles :
	0712.31	-- Mushrooms of the genus <i>Agaricus</i>
	0712.32	-- Wood ears ( <i>Auricularia spp.</i> )
	0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )
	0712.34	-- Shiitake ( <i>Lentinus edodes</i> )
	0712.39	-- Other
	0712.90	- Other vegetables; mixtures of vegetables
<b>Chapter 8</b>		
<b>Edible fruit and nuts; peel of citrus fruit or melons.</b>		
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.

0802.11	- Almonds :
0802.12	-- In shell
0802.12	-- Shelled
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ) :
0802.21	-- In shell
0802.22	-- Shelled
	- Walnuts :
0802.31	-- In shell
0802.32	-- Shelled
	-- Chestnuts ( <i>Castanea spp.</i> ) :
0802.41	-- In shell
0802.42	-- Shelled
	- Pistachios :
0802.51	-- In shell
0802.52	-- Shelled
	- Macadamia nuts :
0802.61	-- In shell
0802.62	-- Shelled
0802.70	- Kola nuts ( <i>Cola spp.</i> )
0802.80	- Areca nuts
0802.90	- Other

0802.11	- Almonds :
0802.12	-- In shell
0802.12	-- Shelled
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ) :
0802.21	-- In shell
0802.22	-- Shelled
	- Walnuts :
0802.31	-- In shell
0802.32	-- Shelled
	-- Chestnuts ( <i>Castanea spp.</i> ) :
0802.41	-- In shell
0802.42	-- Shelled
	- Pistachios :
0802.51	-- In shell
0802.52	-- Shelled
	- Macadamia nuts :
0802.61	-- In shell
0802.62	-- Shelled
0802.70	- Kola nuts ( <i>Cola spp.</i> )
0802.80	- Areca nuts
	- Other
0802.91	-- Pine nuts, in shell
0802.92	-- Pine nuts, shelled
0802.99	-- Other

### Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
1211.20	- Ginseng roots
1211.30	- Coca leaf
1211.40	- Poppy straw
1211.50	- Ephedra
1211.90	- Other

### Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

#### Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

### Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
1211.20	- Ginseng roots
1211.30	- Coca leaf
1211.40	- Poppy straw
1211.50	- Ephedra
1211.60	- Bark of African cherry ( <i>Prunus africana</i> )
1211.90	- Other

### Chapter 16

Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

#### Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

**Subheading Notes.**

1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

...	<b>16.01</b>	1601.00	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>
...	<b>16.02</b>	1602.00	<b>Other prepared or preserved meat, meat offal or blood.</b>

**Chapter 21**

**Miscellaneous edible preparations**

**Notes.**

- 1.- This Chapter does not cover :
- (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of headings 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (g) Prepared enzymes of heading 35.07.

**Chapter 44**

**Wood and articles of wood; wood charcoal**

**Subheading Note.**

1.- For the purposes of subheading 4401.31, the expression “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.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, **insects**, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

**Subheading Notes.**

1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal, **blood or insects**, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, **meat offal or insects**. This subheading takes precedence over all other subheadings of heading 16.02.

...	<b>16.01</b>	1601.00	<b>Sausages and similar products, of meat, meat offal, <b>blood or insects</b>; food preparations based on these products.</b>
...	<b>16.02</b>	1602.00	<b>Other prepared or preserved meat, meat offal, <b>blood or insects</b>.</b>

**Chapter 21**

**Miscellaneous edible preparations**

**Notes.**

- 1.- This Chapter does not cover :
- (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of headings 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, **insects**, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (g) Prepared enzymes of heading 35.07.

**Chapter 44**

**Wood and articles of wood; wood charcoal**

**Subheading Notes.**

1.- For the purposes of subheading 4401.31, the expression “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 purpose of subheading 4401.32 the expression “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 subheading 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 subheading 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.

44.01	<b>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.</b> - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :
4401.11	-- Coniferous
4401.12	-- Non-coniferous
4401.21	- Wood in chips or particles : -- Coniferous
4401.22	-- Non-coniferous - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :
4401.31	-- Wood pellets
4401.39	-- Other
4401.40	- Sawdust and wood waste and scrap, not agglomerated
44.02	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>
4402.10	- Of bamboo
4402.90	- Other
44.03	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b> - Treated with paint, stains, creosote or other preservatives :
4403.11	-- Coniferous
4403.12	-- Non-coniferous
4403.21	- Other, coniferous : -- Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more
4403.22	-- Of pine ( <i>Pinus spp.</i> ), other
4403.23	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more

44.01	<b>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.</b> - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :
4401.11	-- Coniferous
4401.12	-- Non-coniferous
4401.21	- Wood in chips or particles : -- Coniferous
4401.22	-- Non-coniferous - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :
4401.31	-- Wood pellets
4401.32	-- Wood briquettes
4401.39	-- Other
4401.41	- Sawdust and wood waste and scrap, not agglomerated :
4401.49	-- Sawdust
4401.49	-- Other
44.02	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>
4402.10	- Of bamboo
4402.20	- Of shell or nut
4402.90	- Other
44.03	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b> - Treated with paint, stains, creosote or other preservatives :
4403.11	-- Coniferous
4403.12	-- Non-coniferous
4403.21	- Other, coniferous : -- Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more
4403.22	-- Of pine ( <i>Pinus spp.</i> ), other
4403.23	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more

4403.24 -- Of fir (*Abies spp.*) and spruce (*Picea spp.*), other  
 4403.25 -- Other, of which any cross-sectional dimension is 15 cm or more  
 4403.26 -- Other  
 -Other, of tropical wood :  
 4403.41 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau  
 4403.49 -- Other  
 - Other :  
 4403.91 -- Of oak (*Quercus spp.*)  
 4403.93 -- Of beech (*Fagus spp.*), of which any cross-sectional dimension is 15 cm or more  
 4403.94 -- Of beech (*Fagus spp.*), other  
 4403.95 -- Of birch (*Betula spp.*), of which any cross-sectional dimension is 15 cm or more  
 4403.96 -- Of birch (*Betula spp.*), other  
 4403.97 -- Of poplar and aspen (*Populus spp.*)  
 4403.98 -- Of eucalyptus (*Eucalyptus spp.*)  
 4403.99 -- Other

**44.04** **Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**

4404.10 - Coniferous  
 4404.20 - Non-coniferous

**44.05** 4405.00 **Wood wool; wood flour.**

**44.06** **Railway or tramway sleepers (cross-ties) of wood.**

- Not impregnated :  
 4406.11 -- Coniferous  
 4406.12 -- Non-coniferous  
 - Other :  
 4406.91 -- Coniferous  
 4406.92 -- Non-coniferous

**44.07** **Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**

-Coniferous :  
 4407.11 -- Of pine (*Pinus spp.*)  
 4407.12 -- Of fir (*Abies spp.*) and spruce (*Picea spp.*)  
 4407.19 -- Other

4403.24 -- Of fir (*Abies spp.*) and spruce (*Picea spp.*), other  
 4403.25 -- Other, of which **the smallest** cross-sectional dimension is 15 cm or more  
 4403.26 -- Other  
 -Other, of tropical wood :  
 4403.41 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau  
 4403.42 -- **Teak**  
 4403.49 -- Other  
 - Other :  
 4403.91 -- Of oak (*Quercus spp.*)  
 4403.93 -- Of beech (*Fagus spp.*), of which **the smallest** cross-sectional dimension is 15 cm or more  
 4403.94 -- Of beech (*Fagus spp.*), other  
 4403.95 -- Of birch (*Betula spp.*), of which **the smallest** cross-sectional dimension is 15 cm or more  
 4403.96 -- Of birch (*Betula spp.*), other  
 4403.97 -- Of poplar and aspen (*Populus spp.*)  
 4403.98 -- Of eucalyptus (*Eucalyptus spp.*)  
 4403.99 -- Other

**44.04** **Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**

4404.10 - Coniferous  
 4404.20 - Non-coniferous

**44.05** 4405.00 **Wood wool; wood flour.**

**44.06** **Railway or tramway sleepers (cross-ties) of wood.**

- Not impregnated :  
 4406.11 -- Coniferous  
 4406.12 -- Non-coniferous  
 - Other :  
 4406.91 -- Coniferous  
 4406.92 -- Non-coniferous

**44.07** **Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**

-Coniferous :  
 4407.11 -- Of pine (*Pinus spp.*)  
 4407.12 -- Of fir (*Abies spp.*) and spruce (*Picea spp.*)  
 4407.13 -- **Of S-P-F (Spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*))**  
 4407.14 -- **Of Hem-fir (Western Hemlock (*Tsuga heterophylla*) and fir (*Abies spp.*))**  
 4407.19 -- Other



	4407.21	- Of tropical wood :		4407.21	- Of tropical wood :
	4407.22	-- Mahogany ( <i>Swietenia spp.</i> )		4407.22	-- Mahogany ( <i>Swietenia spp.</i> )
		-- Virola, Imbuia and Balsa		4407.22	-- Virola, Imbuia and Balsa
	4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau		4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	4407.27	-- Sapelli		4407.27	-- Sapelli
	4407.28	-- Iroko		4407.28	-- Iroko
	4407.29	-- Other		4407.29	-- Other
		- Other			- Other
	4407.91	-- Of oak ( <i>Quercus spp.</i> )		4407.91	-- Of oak ( <i>Quercus spp.</i> )
	4407.92	-- Of beech ( <i>Fagus spp.</i> )		4407.92	-- Of beech ( <i>Fagus spp.</i> )
	4407.93	-- Of maple ( <i>Acer spp.</i> )		4407.93	-- Of maple ( <i>Acer spp.</i> )
	4407.94	-- Of cherry ( <i>Prunus spp.</i> )		4407.94	-- Of cherry ( <i>Prunus spp.</i> )
	4407.95	-- Of ash ( <i>Fraxinus spp.</i> )		4407.95	-- Of ash ( <i>Fraxinus spp.</i> )
	4407.96	-- Of birch ( <i>Betula spp.</i> )		4407.96	-- Of birch ( <i>Betula spp.</i> )
	4407.97	-- Of poplar and aspen ( <i>Populus spp.</i> )		4407.97	-- Of poplar and aspen ( <i>Populus spp.</i> )
	4407.99	-- Other		4407.99	-- Other
<b>44.08</b>		<b>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.</b>	<b>44.08</b>		<b>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.</b>
	4408.10	- Coniferous		4408.10	- Coniferous
		- Of tropical wood :			- Of tropical wood :
	4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau
	4408.39	-- Other		4408.39	-- Other
	4408.90	- Other		4408.90	- Other
<b>44.09</b>		<b>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.</b>	<b>44.09</b>		<b>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.</b>
	4409.10	- Coniferous		4409.10	- Coniferous
		- Non-coniferous :			- Non-coniferous :
	4409.21	-- Of bamboo		4409.21	-- Of bamboo
	4409.22	-- Of tropical wood		4409.22	-- Of tropical wood
	4409.29	-- Other		4409.29	-- Other
<b>44.10</b>		<b>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.</b>	<b>44.10</b>		<b>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.</b>
		- Of wood :			- Of wood :
	4410.11	-- Particle board		4410.11	-- Particle board

	4410.12	-- Oriented strand board (OSB)		4410.12	-- Oriented strand board (OSB)
	4410.19	-- Other		4410.19	-- Other
	4410.90	- Other		4410.90	- Other
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>	<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>
		- Medium density fibreboard (MDF) :			- Medium density fibreboard (MDF) :
	4411.12	-- Of a thickness not exceeding 5 mm		4411.12	-- Of a thickness not exceeding 5 mm
	4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm		4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm
	4411.14	-- Of a thickness exceeding 9 mm		4411.14	-- Of a thickness exceeding 9 mm
		- Other :			- Other :
	4411.92	-- Of a density exceeding 0.8 g/cm <sup>3</sup>		4411.92	-- Of a density exceeding 0.8 g/cm <sup>3</sup>
	4411.93	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>		4411.93	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>
	4411.94	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>		4411.94	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>	<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>
	4412.10	- Of bamboo		4412.10	- Of bamboo
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :
	4412.31	-- With at least one outer ply of tropical wood		4412.31	-- With at least one outer ply of tropical wood
	4412.33	-- 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> )		4412.33	-- 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> )
	4412.34	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33		4412.34	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33
	4412.39	-- Other, with both outer plies of coniferous wood		4412.39	-- Other, with both outer plies of coniferous wood
		- Other :			- Laminated veneered lumber (LVL) :
				4412.41	-- With at least one outer ply of tropical wood
				4412.42	-- Other, with at least one outer ply of non-coniferous wood
				4412.49	-- Other, with both outer plies of coniferous wood
	4412.94	-- Blockboard, laminboard and battenboard			- Blockboard, laminboard and battenboard :
				4412.51	-- With at least one outer ply of tropical wood
				4412.52	-- Other, with at least one outer ply of non-coniferous wood
				4412.59	-- Other, with both outer plies of coniferous wood
					- Other :
				4412.91	-- With at least one outer ply of tropical wood
				4412.92	-- Other, with at least one outer ply of non-coniferous wood
	4412.99	-- Other		4412.99	-- Other, with both outer plies of coniferous wood
<b>44.13</b>	4413.00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	<b>44.13</b>	4413.00	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>
<b>44.14</b>	4414.00	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	<b>44.14</b>		<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>



44.15		<b>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.</b>	4414.10	- Of tropical wood	
			4414.90	- Other	
44.15		<b>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.</b>	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	
			4415.20	- Pallets, box pallets and other load boards; pallet collars	
44.16	4416.00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	44.16	4416.00	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>
44.17	4417.00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	44.17	4417.00	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.10	- Windows, French-windows and their frames	
			4418.20	- Doors and their frames and thresholds	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.40	- Shuttering for concrete constructional work	
			4418.50	- Shingles and shakes	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.60	- Posts and beams	
			4418.73	- Assembled flooring panels :	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.74	-- Of bamboo or with at least the top layer (wear layer) of bamboo	
			4418.75	-- Other, for mosaic floors	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.76	-- Other, multilayer	
			4418.79	-- Other	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.81	-- Of tropical wood	
			4418.82	-- Other	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.83	-- Of tropical wood	
			4418.84	-- Other	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.85	-- Of tropical wood	
			4418.86	-- Other	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.87	- Post and beams other than products in subheadings 4418.81 to 4418.89	
			4418.88	- Shuttering for concrete constructional work	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.89	- Shingles and shakes	
			4418.90	- Assembled flooring panels :	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.91	-- Of bamboo or with at least the top layer (wear layer) of bamboo	
			4418.92	-- Other, for mosaic floors	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.93	-- Other, multilayer	
			4418.94	-- Other	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.95	- Engineered structural timber products :	
			4418.96	-- Glue-laminated timber (glulam)	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.97	-- Cross-laminated timber (CLT or X-lam)	
			4418.98	-- I Beams	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.99	-- Other	
			4418.99	- Other :	
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	4418.99	-- Of bamboo	
			4418.99	-- Other	
44.19		<b>Tableware and kitchenware, of wood.</b>	4419.11	- Of bamboo :	
			4419.12	-- Bread boards, chopping boards and similar boards	
44.19		<b>Tableware and kitchenware, of wood.</b>	4419.13	-- Chopsticks	
			4419.14	-- Other	
44.19		<b>Tableware and kitchenware, of wood.</b>	4419.15	- Of bamboo :	
			4419.16	-- Bread boards, chopping boards and similar boards	
44.19		<b>Tableware and kitchenware, of wood.</b>	4419.17	-- Chopsticks	
			4419.18	-- Other	

44.20	4419.90	- Other
	<b>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.</b>	
	4420.10	- Statuettes and other ornaments, of wood
44.21	4420.90	- Other
	<b>Other articles of wood.</b>	
	4421.10	- Clothes hangers
		- Other :
	4421.91	-- Of bamboo
4421.99	-- Other	

44.20	4419.20	- Of tropical wood
	4419.90	- Other
	<b>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.</b>	
44.21	4420.11	-- Of tropical wood
	4420.19	-- Other
	4420.90	- Other
	<b>Other articles of wood.</b>	
	4421.10	- Clothes hangers
	4421.20	- Coffins
		- Other :
	4421.91	-- Of bamboo
	4421.99	-- Other

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**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

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**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

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94.01	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>	
	9401.10	- Seats of a kind used for aircraft
	9401.20	- Seats of a kind used for motor vehicles
	9401.30	- Swivel seats with variable height adjustment
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds
		- Seats of cane, osier, bamboo or similar materials :
	9401.52	-- Of bamboo
	9401.53	-- Of rattan
	9401.59	-- Other
		- Other seats, with wooden frames :
	9401.61	-- Upholstered
	9401.69	-- Other
		- Other seats, with metal frames :
	9401.71	-- Upholstered

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94.01	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>	
	9401.10	- Seats of a kind used for aircraft
	9401.20	- Seats of a kind used for motor vehicles
		- Swivel seats with variable height adjustment :
	9401.31	-- Of wood
	9401.39	-- Other
		- Seats other than garden seats or camping equipment, convertible into beds :
	9401.41	-- Of wood
	9401.49	-- Other
		- Seats of cane, osier, bamboo or similar materials :
	9401.52	-- Of bamboo
	9401.53	-- Of rattan
	9401.59	-- Other
		- Other seats, with wooden frames :
	9401.61	-- Upholstered
9401.69	-- Other	
	- Other seats, with metal frames :	
9401.71	-- Upholstered	

	9401.79	-- Other		9401.79	-- Other
	9401.80	- Other seats		9401.80	- Other seats
	9401.90	- Parts		- Parts :	
				9401.91	-- Of wood
				9401.99	-- Other
...	...	...	...	...	...
<b>94.03</b>		<b>Other furniture and parts thereof.</b>	<b>94.03</b>		<b>Other furniture and parts thereof.</b>
	9403.10	- Metal furniture of a kind used in offices		9403.10	- Metal furniture of a kind used in offices
	9403.20	- Other metal furniture		9403.20	- Other metal furniture
	9403.30	-Wooden furniture of a kind used in offices		9403.30	-Wooden furniture of a kind used in offices
	9403.40	-Wooden furniture of a kind used in the kitchen		9403.40	-Wooden furniture of a kind used in the kitchen
	9403.50	-Wooden furniture of a kind used in the bedroom		9403.50	-Wooden furniture of a kind used in the bedroom
	9403.60	- Other wooden furniture		9403.60	- Other wooden furniture
	9403.70	- Furniture of plastics		9403.70	- Furniture of plastics
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			- Furniture of other materials, including cane, osier, bamboo or similar materials :
	9403.82	-- Of bamboo		9403.82	-- Of bamboo
	9403.83	-- Of rattan		9403.83	-- Of rattan
	9403.89	-- Other		9403.89	-- Other
	9403.90	- Parts		- Parts :	
				9403.91	-- Of wood
				9403.99	-- Other
...	...	...	...	...	...
<b>94.06</b>		<b>Prefabricated buildings.</b>	<b>94.06</b>		<b>Prefabricated buildings.</b>
	9406.10	- Of wood		9406.10	- Of wood
	9406.90	- Other		9406.20	- Modular building units, of steel
				9406.90	- Other