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SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO
OR OF OTHER PLATING MATERIALS; BASKETWARE AND
WICKERWORK**

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES:

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 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 (heading 1401);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
 - (d) Activated charcoal (heading 3802);
 - (e) Articles of heading 4202;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 6808;
 - (k) Imitation jewellery of heading 7117;
 - (l) Goods of Section XVI or Section XVII (For example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
 - (m) Goods of Section XVII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 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) excluding bodies and handles, of wood, for articles of heading 9603; or
 - (r) Articles of Chapter 97 (for example, works of art).

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2. In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 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 heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 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. Heading 4417 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.

SUB-HEADING 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 purposes of item 4403 41 00, sub-heading 4403 49, items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31 the expression “tropical Wood” means one of the following types of wood:

Abura, Acajou, d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse Clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh,

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Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovenskol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, yellow Meranti.

SUPPLEMENTARY NOTES:

1. “Marine plywood” means plywood conforming to Indian Standard Specification IS: 710-1976.
2. “Aircraft plywood” means plywood conforming to Indian Standard specification Nos.IS:709-1974 and IS:4859-1968.
3. For the purposes of heading 4412, the expression “similar laminated wood” includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Exim Code	Item Description	Policy	Policy Conditions
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.		ALL 8 DIGIT EXIM CODES UNDER HEADING 4401 EXCLUDE ALL SPECIES OF ‘SANDAL WOOD’
4401 10	<i>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:</i>		
4401 10 10	In logs	Free	
4401 10 90	Other	Free	
	<i>Wood in chips or particles:</i>		
4401 21 00	Coniferous	Free	
4401 22 00	Non-coniferous	Free	
	<i>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:</i>		
4401 31 00	Wood pellets	Free	
4401 39 00	Other	Free	

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4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		
4402 10	<i>Wood charcoal (including shell Or nut charcoal), whether or not agglomerated:</i>		
4402 10 10	Of bamboo	Free	
4402 90	<i>Other:</i>		
4402 90 10	Of coconut shell	Free	
4402 00 90	Other	Free	
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED		
4403 10 00	Treated with paint, stains, creosote or other preservatives	Free	
4403 20	<i>Other, coniferous:</i>		
4403 20 10	Sawlogs and veneerlogs	Free	
4403 20 20	Poles, piling and posts	Free	
4403 20 90	Other	Free	
	<i>Other, of tropical wood specified in Sub Heading Note 1 to this Chapter:</i>		
4403 41 00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	
4403 49	<i>Other:</i>		
4403 49 10	Teak wood in rough	Free	
4403 49 90	Other	Free	
	<i>Other :</i>		
4403 91 00	Of Oak (Quercus Spp.)	Free	
4403 92 00	Of beech (Fagus Spp.)	Free	
4403 99	<i>Other:</i>		
	<i>Andaman Padauk [Pterocarous dalbaergiodes] Bonsum [Phoebe goalparensis] Gurgan [Dipterocarpus alatus] Khair [Acacia Catechu] Lampati [Duabanga grandiflora] Laurel [Terminalia alata] Paliwood [palaquium Elliplicum] and Red Sanders [Pterocar pus Sautaninus] and Rose wood [Dalbergea Latifolio]:</i>		
4403 99 11	Andaman Padauk (Pterocarous dalbaergiodes)	Free	
4403 99 12	Bonsum (Phoebe goalparensis)	Free	
4403 99 13	Gurgan (Dipterocarpus alatus)	Free	

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4403 99 14	Khair (Acacia Catechu)	Free	
4403 99 15	Lampati (Duabanga grandiflora)	Free	
4403 99 16	Laurel (Terminalia alata)	Free	
4403 99 17	Paliwood (Palaquium Elliplicum)	Free	
4403 99 18	Red Sanders (Pterocar pus Sautatinus)	Free	
4403 99 19	Rose Wood (Dalbergia Latifolio)	Free	
	<i>Sal (Chorea robusta) Sandal wood (Santalum albur) Semul (Bombax Ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Birch (Betula spp.) Sissoo (Dalbergia sisso) and white cedar (Dysozylum) and the like:</i>		
4403 99 21	Sal (Chorea robusta)	Free	
4403 99 22	Sandal wood (<i>Santalum albur</i>)	Restricted	Import subject to Policy Condition 2 of the Chapter.
4403 99 23	Semul (Bombax ceiba)	Free	
4403 99 24	Walnut wood (Juglans binata)	Free	
4403 99 25	Anjam (Hardwickia binata)	Free	
4403 99 26	Birch (Betula spp.)	Free	
4403 99 27	Sissoo (Dalbergia sisso)	Free	
4403 99 28	White cedar [<i>Dysozylum malabaricum</i>]	Free	
4403 99 29	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	Coniferous	Free	
4404 20	Non-coniferous:		
4404 20 10	Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	Free	
4404 20 20	Drawn Wood	Free	
4404 20 90	Other	Free	
4405 00 00	Wood wool; wood flour	Free	
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD		
4406 10 00	Not impregnated	Free	

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4406 90 00	Other	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 10	<i>Coniferous:</i>		
4407 10 10	Doglas fir (<i>Pseudotsuga Menziesie</i>)	Free	
4407 10 20	Pine (<i>Pinus spp.</i>)	Free	
4407 10 90	Other	Free	
	<i>Of tropical wood specified in Sub-heading Note 1 to this Chapter:</i>		
4407 21 00	Mahogany (<i>Swietenia spp.</i>)	Free	
4407 22 00	Virola, Imbuia and balsa	Free	
4407 25 00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	
4407 26 00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free	
4407 27 00	Sapelli	Free	
4407 28 00	Iroko.	Free	
4407 29	<i>Other:</i>		
4407 29 10	Teak Wood	Free	
4407 29 90	Other	Free	
	<i>Other :</i>		
4407 91 00	Of oak (<i>Quercus spp.</i>)	Free	
4407 92 00	Of beech (<i>Fagus spp.</i>)	Free	
4407 93 00	Of maple (<i>Acer spp.</i>)	Free	
4407 94 00	Of cherry(<i>Prunus spp.</i>)	Free	
4407 95 00	Of ash (<i>Fraxinus spp.</i>)	Free	
4407 99	<i>Other:</i>		
4407 99 10	Of Birch (<i>Betula spp.</i>)	Free	
4407 99 20	Willow	Free	
4407 99 90	Other	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-		

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	JOINED, OF A THICKNESS NOT EXCEEDING 6 MM		
4408 10	<i>Coniferous:</i>		
4408 10 10	Sheets for plywood	Free	
4408 10 20	Oak wood veneer	Free	
4408 10 30	Veneer sheets, for match boxes and match splints	Free	
4408 10 90	Other	Free	
	<i>Of tropical wood specified in Sub-heading Note 2 to this Chapter:</i>		
4408 31	<i>Of Dark Red Meranti, Light Red Meranti and Meranti Bakau:</i>		
4408 31 10	Sheets for plywood	Free	
4408 31 20	Veneer sheets (of Rose Wood)	Free	
4408 31 30	Veneer sheets, for match boxes and match splints	Free	
4408 31 90	Other	Free	
4408 39	<i>Other:</i>		
4408 39 10	Sheets for plywoods	Free	
4408 39 20	Veneer sheets (of rose wood)	Free	
4408 39 30	Veneer sheets, for match boxes and match splints	Free	
4408 39 90	Other	Free	
4408 90	<i>Other:</i>		
4408 90 10	Sheets for plywoods	Free	
4408 90 20	Veneer sheets, for match boxes and match splints	Free	
4408 90 90	Other	Free	
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINED		
4409 10	<i>Coniferous:</i>		
4409 10 10	Planned, Tongued, grooved, Rebated, Chamfered, V-jointed, and the like but not further moulded	Free	
4409 10 20	Beadings, & mouldings (including moulded, skirting & other moulded boards)	Free	
4409 10 90	Other	Free	
	<i>Non-coniferous:</i>		
4409 21 10	Of bamboo	Free	

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4409 29	Other:		
4409 29 10	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	Free	
4409 29 20	Beadings & Mouldings (including moulded skirting and other moulded boards)	Free	
4409 29 90	Other	Free	
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		
	<i>Of wood:</i>		
4410 11	Particle board:	Free	
4410 11 10	Plain particle boards	Free	
4410 11 20	Insulation board and hard board	Free	
4410 11 30	Veneered particle board, not having decorative veneers on any face	Free	
4410 11 90	Others	Free	
4410 12	Oriented strand board (OSB):		
4410 12 10	Unworked or not further worked than sanded	Free	
4410 12 90	Other	Free	
4410 19 00	Other	Free	
4410 90	Other:		
4410 90 10	Plain particle board	Free	
4410 90 20	Insulation board and hard board	Free	
4410 90 30	Veneered particle board, not having decorative veneers on any face	Free	
4410 90 90	Other	Free	
4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES		
	Medium density fibre board (MDF):		
4411 12 00	Of a thickness not exceeding 5mm	Free	
4411 13 00	Of a thickness exceeding 5mm but not exceeding 9mm	Free	
4411 14 00	Of a thickness exceeding 9mm	Free	

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	<i>Other:</i>		
44 11 92	<i>Of a density exceeding 0.8gm/cm³:</i>		
	<i>Not mechanically worked or surface covered:</i>		
44 11 92 11	Hard board	Free	
44 11 92 19	Other	Free	
	<i>Other:</i>		
44 11 92 21	Hardboard	Free	
44 11 92 29	Other	Free	
44 11 93	<i>Of a density exceeding 0.5gm/cm³ but not exceeding 0.8gm/cm³:</i>		
	<i>Not mechanically worked or surface covered:</i>		
44 11 93 11	Insulation Board	Free	
44 11 93 19	Other	Free	
	<i>Other:</i>		
44 11 93 21	Insulation board	Free	
44 11 93 29	Other	Free	
44 11 94	<i>Of a density not exceeding 0.5gm/cm³:</i>		
44 11 94 11	Insulation board	Free	
44 11 94 19	Other	Free	
	<i>Other:</i>		
44 11 94 21	Insulation board	Free	
44 11 94 29	Other	Free	
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD		
4412 10 00	Of bamboo	Free	
	<i>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>		
4412 12 31	With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter, namely: Abura, Acajou, d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Bibetou, Doussie, Framire, Frejio, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur,	Free	

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	Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Pakussandre de Rio, Pallissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti		
4412 31 10	Decorative plywood	Free	
4412 31 20	Tea chest panels or shooks, packed in sets	Free	
4412 31 30	Other tea chest panels	Free	
4412 31 40	Marine and aircraft plywood	Free	
4412 31 50	Cuttings and trimmings of plywood of width not exceeding 5 cm	Free	
4412 31 90	Other	Free	
4412 32	<i>Other, with at least one outer ply of non-coniferous wood:</i>		
4412 32 10	Decorative plywood	Free	
4412 32 20	Tea chest panels or shooks packed in sets	Free	
4412 32 30	Marine and Aircraft plywood	Free	
4412 32 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	Free	
4412 32 90	Other	Free	
4412 39	<i>Other:</i>		
4412 39 10	Decorative plywood	Free	
4412 39 20	Tea chest panels or shooks packed in sets	Free	
4412 39 30	Marine and Aircraft plywood	Free	
4412 39 40	Cuttings and trimmings of plywood of width not exceeding 5 cm	Free	
4412 39 90	Other	Free	
	<i>Other:</i>		
4412 94 00	Blockboard , laminboard and battenboard	Free	
4412 99	<i>Other:</i>	Free	
4412 99 10	Decorative plywood	Free	
4412 99 20	Tea chest panel or shooks, packed in sets	Free	
4412 99 30	Marine and Aircraft plywood	Free	

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4412 99 40	Cuttings and trimmings of plywood of width not exceeding 5cm	Free	
4412 99 90	Other	Free	
4413 00 00	Densified wood, in blocks, plates, strips, or profile shapes	Free	
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	Free	
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	Cases, boxes, crates, drums and similar packings; cable-drums	Free	
4415 20 00	Pallets, box pallets and other load boards; pallet collars	Free	
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES		
4416 00	<i>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:</i>		
4416 00 10	Casks, barrels, vats and tubs	Free	
4416 00 20	Other coopers' products	Free	
	<i>Parts (of wood):</i>		
4416 00 91	Riven or sawn staves of wood not further prepared	Free	
4416 00 99	Other	Free	
4417 00 00	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	Windows, french-windows and their frames	Free	
4418 20	<i>Doors and their frames and thresholds:</i>		
4418 20 10	Flush Doors	Free	
4418 20 20	Frames and thresholds of flush doors	Free	
4418 20 90	Other	Free	

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4418 40 00	Shuttering for concrete constructional work	Free	
4418 50 00	Shingles and Shakes	Free	
4418 60 00	Posts and beams	Free	
	<i>Assembled flooring panels:</i>		
4418 71 00	For mosaic floors	Free	
4418 72 00	Other, multilayer	Free	
4418 79 00	Other	Free	
4418 90 00	Other	Free	
4419	TABLEWARE AND KITCHENWARE, OF WOOD		
4419 00	<i>Tableware and kitchenware, of wood:</i>		
4419 00 10	Tableware	Free	
4419 00 20	Kitchenware	Free	
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	Statuettes and other ornaments, of wood	Free	
4420 90	<i>Other:</i>		
4420 90 10	Wood marquetry and inlaid wood	Free	
4420 90 90	Other	Free	
4421	OTHER ARTICLES OF WOOD		
4421 10 00	Clothes hangers	Free	
4421 90	<i>Other:</i>		
	<i>Spools, cops, bobbins, sewing thread reels and the like, of turned wood:</i>		
4421 90 11	For Cotton machinery	Free	
4421 90 12	For Jute machinery	Free	
4421 90 13	For Silk regenerated and synthetic fibres machinery	Free	
4421 90 14	For other machinery	Free	
4421 90 19	Other	Free	
4421 90 20	Wood paving blocks	Free	

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4421 90 30	Match splints	Free	
4421 90 40	Pencil slates	Free	
4421 90 50	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	Free	
4421 90 60	Parts of domestic decorative articles used as tableware and kitchenware	Free	
4421 90 70	Articles of densified wood not elsewhere included or specified	Free	
4421 90 90	Other	Free	

Policy Conditions of this Chapter:

1. The Exim entry under ITC (HS) Code No. 4416 00 10 in this Chapter shall also include used casks and barrels. Imports of all items falling in this entry shall be free.
2. Import of Sandal wood (Exim Code No. 4403 99 22) will be ‘Restricted’ and subject to a ceiling in each licensing year (*Present ceiling is 4795 MT, subject to modification, if any, to be notified from time to time*). Imports will be permitted only against an Import Authorisation issued in consultation with the Ministry of Environment and Forest (see Procedure is (I) below). The ceiling of Sandal wood for each financial year will be monitored by the Ministry of Environment and Forest to ensure that it is not exceeded. The license will be valid for a period of one year from the date of issue. No further revalidation of such authorisation shall be allowed.
 - (I) The following procedure will be followed for obtaining an Import Authorisation for Sandal wood:
 - (a) Applicant will submit the application in the Aayaat Niryaat Form 2B to the DGFT (Headquarters office), Udyog Bhawan, New Delhi – 110 011.
 - (b) The applicant will be required to declare the quantity of sandal wood and their specifications to be imported species-wise, quantity-wise and the country from which it is to be imported.
 - (c) The purpose of import must be specified. If the importer is having sandal wood based unit, it must be legally established and registered with the concerned State / UT Forest Department.
 - (d) In case the importer is a trader not having his own sandal wood based unit, the past performance and antecedents must be given for necessary verification.
 - (e) Utilisation Certificate specifying the details and necessary ‘Transit Permit’ regarding the earlier import must be specified

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by the applicant, for seeking permission for import of sandal wood second time.

- (II) All import consignments of sandal wood must be accompanied with the following documents:
- (i) The 'Certificate of Origin' from the country of export;
 - (ii) The necessary phytosanitary certificate; and
 - (iii) A certificate from the Government authorities of country of export stating that export of sandalwood is legally permitted from the concerned country.

Before clearance of the import consignment, the customs authorities are required to verify the above documents.

- (III) Applications for issuance of Import Authorisation would be considered by the Exim Facilitation Committee on merits and shall be subject to such conditions which the Committee may specify.

[Policy Condition 2 incorporates: Policy Circular No. 23 (RE2007) dated 31.12.2007, read with Policy Circular No. 32 (RE2007) dated 13.3.2008 and Policy Circular No. 8 (RE2008) dated 4.6.2008]