



Guidance

# FSC PRODUCT CLASSIFICATION & HARMONIZED SYSTEM ALIGNMENT

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## INTRODUCTION

The <[FSC-STD-40-004a FSC Product Classification](#)> provides the product type nomenclatures and codes that CoC certificate holders shall use to classify their FSC product groups. The document's purpose is to ensure consistency and accuracy in the identification, control and report of FSC products. This standard addendum includes three sections: wood products, pulp and paper products, and non-timber forest products (NTFPs). Each section consists of a table in which the product group nomenclatures are organized hierarchically (i.e., Level 1, Level 2, and Level 3).

In the market, the Harmonized System (HS) is a standardized numerical method of classifying traded products. The system is used in international trade and by customs authorities to identify products and apply tariffs. An HS Nomenclature (also commonly referred to as HS Codes) has six digits, which are the same for all countries. The <[HS Nomenclature 2022 edition](#)> comprises 21 sections, 97 chapters, and 5612 sub-headings. The wood and articles of wood are classified under section IX, chapter 44. However, some non-timber products are in different sections or chapters, depending on their nature and composition.

The Regulation (EU) 2023/1115 (EUDR) is the EU deforestation-free regulation that aims to prevent the import and export of products linked to deforestation and forest degradation. The regulation covers seven commodities (cocoa, coffee, soy, palm oil, wood, rubber, and cattle) and their derivatives.

The objective of this document is to provide additional guidance to the organization aiming to align the FSC Product Classification with the HS Nomenclature as part of the implementation of <[FSC-STD-01-004 V1-0 FSC Regulatory Module](#)>.

NOTE: As the two classification systems have different origins, structures, and purposes, it is often not possible to make a clear link between them. Therefore, the organization should still periodically consult the official list of HS Nomenclature (and related support tools) to find the most accurate option. It should also be noted that an HS code used in the export procedure may be different in the importing country, due to national specifications.

This document will be regularly updated to ensure continued quality improvement and relevance.

This is a non-normative document, and organizations are not required to implement it to demonstrate conformity to the applicable FSC requirements.

# CONTENTS

<b>Introduction</b>	<b>3</b>
<b>Part 1 – Alignment Between FSC Product Classification and HS Nomenclature</b>	<b>5</b>
1. Wood Products	5
2. Pulp and Paper Products	23
3. Non-Timber Forest Products (NTFPS)	31
<b>Annex 1. Relevant Commodities and Products under EUDR</b>	<b>39</b>

## PART 1 – ALIGNMENT BETWEEN FSC PRODUCT CLASSIFICATION AND HS NOMENCLATURE

Relevant commodities and relevant products as referred to in Article 1 of The Regulation (EU) 2023/1115 (EUDR)

### 1. Wood Products

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
<b>W1</b> Rough wood	4403	Wood in the rough, whether or not stripped of bark or sapwood	<b>W1.1</b> Roundwood (logs)	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
	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.		<b>W1.2</b> Fuel wood	4401.21	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Coniferous	
			4401.22		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Non-coniferous		
			<b>W1.3</b> Twigs	4401.11	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
4401.12	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms						
<b>W2</b> Wood charcoal	4402.90	Wood charcoal (including shell or nut charcoal), whether or not agglomerated. - Other					
<b>W3</b> Wood in chips, fibres, or particles	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.	<b>W3.1</b> Wood chips	4401.21	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Coniferous		
				4401.22	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Non-coniferous		
			<b>W3.2</b> Sawdust	4401.41	Sawdust		
			<b>W3.3</b> Wood shavings	4401.49	Other (Sawdust and wood waste and scrap, not agglomerated)		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
	4405.00	Wood wool; wood flour.	<b>W3.4</b> Wood wool	4405.00	Wood wool; wood flour.			
<b>W3.5</b> Wood flour			4405.00	Wood wool; wood flour.				
<b>W3.6</b> Wood pellets			4401.31	Wood pellets				
<b>W3.7</b> Sawdust briquettes			4401.32	Wood briquettes				
<b>W4</b> Impregnated/treated wood	4403	Wood in the rough, whether or not stripped of bark or sapwood	<b>W4.1</b> Impregnated roundwood	4403.11	Treated with paint, stains, creosote or other preservatives - coniferous			
				4403.12	Treated with paint, stains, creosote or other preservatives - non-coniferous			
			<b>W4.2</b> Impregnated railway sleepers/ties	4406.90	Impregnated railway or tramway sleepers (cross-ties) of wood			
	4406	Railway or tramway sleepers (cross-ties) of wood	<b>W4.3</b> Treated dimensional lumber, timber or plywood	4407.10	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<b>W4.3.1</b> Treated glued laminated timber	4418.81	Engineered structural timber products - glue-laminated timber (glulam)
						<b>W4.3.2</b> Treated finger jointed lumber	4407.11	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of pine (Pinus spp.)
	4407.12	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of fir (Abies spp.) and spruce (Picea spp.)						
	4407.13	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))						
	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.				4407.14	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
<b>W5</b> Solid wood (sawn, chipped, sliced or peeled)	4404	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<b>W5.1</b> Flitches and boules	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)		
			<b>W5.2</b> Solid wood boards	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)		
	4406	Railway or tramway sleepers (cross-ties) of wood	<b>W5.3</b> Beams	4418.30	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. -Posts and beams other than products of subheadings 4418.81 to 4418.89		
			<b>W5.4</b> Planks	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)		
			<b>W5.5</b> Poles and piles	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.		
	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<b>W5.6</b> Railway sleepers/ties (not impregnated)	4406.11	Railway or tramway sleepers (cross-ties) of wood - Not impregnated - coniferous		
				4406.12	Railway or tramway sleepers (cross-ties) of wood - Not impregnated - Non-coniferous		
			<b>W5.7</b> Raw wood for parquet flooring	4409.21	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		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
					faces, whether or not planed, sanded or end-jointed.		
			<b>W5.8</b> Slabs and edgings	4409.10	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.		
				4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness 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.	<b>W5.9</b> Pencil slats	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
				4407.91	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - of oak		
				4407.92	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - Of beech ( <i>Fagus</i> spp.)		
				4407.93	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - Of maple ( <i>Acer</i> spp.)		
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		4407.94	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - Of cherry ( <i>Prunus</i> spp.)		
				4407.95	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - of Of ash ( <i>Fraxinus</i> spp.)		
	4418	Tools, tool bodies, tool handles, broom or brush		4407.96	Wood sawn or chipped lengthwise, sliced or peeled,		



Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
		bodies and handles, of wood; boot or shoe lasts and trees, of wood.			whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - Of birch ( <i>Betula</i> spp.)		
				4407.97	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - Of poplar and aspen ( <i>Populus</i> spp.)		
				4407.99	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - other - other		
<b>W6</b> Products from planning mill	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)	<b>W6.1</b> Dimensional timber and lumber, finished	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)		
			<b>W6.2</b> Non-dimensional timber and lumber	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (specifics depend on the type of wood and further processing)		
	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.	<b>W6.3</b> Boards (finished)	4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes - Other		
				4409.10	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. - Coniferous		
				4409.22	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		
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes					

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
					faces, whether or not planed, sanded or end-jointed. - Of tropical wood		
				4409.29	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. - Other		
W7 Veneer	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.	W7.1 Peeled veneer	4408.10	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. - Coniferous		
				4408.31	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. - Dark Red Meranti, Light Red Meranti and Meranti Bakau		
				4408.39	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. - Other tropical wood		
				4408.90	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		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
					exceeding 6 mm. - Other			
			<b>W7.2</b> Sliced veneer	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.			
			<b>W7.3</b> Sawn veneer	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.			
			<b>W7.4</b> Veneer strips	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.			
<b>W8</b> Wood panels	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.	<b>W8.1</b> Plywood	4412 (excluding 4412.10)	Plywood, veneered panels and similar laminated wood.	<b>W8.1.1</b> Laminboard	4412.51	(Blockboard, laminboard and battenboard) With at least one outer ply of tropical wood
							4412.52	(Blockboard, laminboard and battenboard Other) With at least one outer ply of non-coniferous wood
							4412.59	(Blockboard, laminboard and battenboard Other) With both outer plies of coniferous wood
						<b>W8.1.2</b> Veneer plywood	4412.11	Plywood, veneered panels and similar laminated wood. Particle board
							4412.19	Plywood, veneered panels and similar laminated wood. Other wood
							4412.91	(Other) With at least on outer ply of tropical wood
							4412.92	(Other) With at least on outer ply of non-coniferous wood

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
							4412.99	(Other) With both outer plies of coniferous wood
						<b>W8.2.1</b> Melamine particleboard	4410.11	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)
						<b>W8.2.2</b> Veneered particleboard	4410.11	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)
						<b>W8.2.3</b> Oriented Strand Board (OSB)	4410.12	Oriented strand board (OSB)
						<b>W8.2.4</b> Smooth-surface panel		
						<b>W8.2.5</b> Wood cement particleboard	6811	Articles of asbestos-cement, cellulose fibre-cement or the like
						<b>W8.2.6</b> Plasterboard	6809.11	(Articles of plaster or of compositions based on plaster) Faced or reinforced with paper or paperboard only
	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	<b>W8.2</b> Particleboard	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.	<b>W8.2.7</b> Strawboard	4410.90	Board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. of wood, and fibreboard, cellular wood panels, veneered panels, panels of ligneous materials agglomerated with cement, plaster or other mineral binders)
						<b>W8.2.8</b> Graded particleboard	4410.11	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)
	4412	Plywood, veneered panels and similar laminated wood	<b>W8.3</b> Fibreboard	4411	Fibreboard of wood or other ligneous materials, whether or		4411.92	(Other fibreboard) Of a density exceeding 0.8 g/cm <sup>3</sup>

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature			
					not bonded with resins or other organic substances	<b>W8.3.1</b> High-density fibreboard (HDF)	4411.93	(Other fibreboard) Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>		
						<b>W8.3.2</b> Medium-density fibreboard (MDF)	4411.12	[Medium density fibreboard (MDF)] Of a thickness not exceeding 5 mm		
							4411.13	[Medium density fibreboard (MDF)] Of a thickness exceeding 5 mm but not 9 mm		
							4411.14	[Medium density fibreboard (MDF)] Of a thickness exceeding 9 mm		
						<b>W8.3.3</b> Softboard	4411.94	Of a density not exceeding 0.5 g/cm <sup>3</sup>		
						<b>W8.3.4</b> Medium-hard-fibreboard	4411.92	Other fibreboard of a density exceeding 0.8 g/cm <sup>3</sup>		
<b>W9</b> Engineered wood products	4409 (excluding 4409.21)	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>W9.1</b> Finger jointed wood	4407.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					
				4409 (excluding 4409.21)	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.					
			4412	Plywood, veneered panels and similar laminated wood	<b>W9.2</b> Laminated veneer lumber (LVL)				4412.41	[Laminated veneered lumber (LVL)] With at least one outer ply of tropical wood
									4412.42	[Laminated veneered lumber (LVL)] Other, with at least one outer ply of non-coniferous wood
	4412.49	[Laminated veneered lumber (LVL)] Other, with both outer plies of coniferous wood								
	4413		<b>W9.3</b> Parallel strand lumber (PSL)	4418.30	Posts and beams other than products of subheadings 4418.81 to 4418.89					
				4418.90	Other Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					
				<b>W8.4</b> Wood-wool board	6808.00				Panels, boards, tiles, blocks and similar articles of vegetable fibre,	

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
		Densified wood, in blocks, plates, strips or profile shapes			of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.		
			<b>W9.5</b> Solid-wood board				
			<b>W9.6</b> Glued laminated timber (GLULAM)	4418.81	Glue-laminated timber (glulam)		
				4418.83	I beams		
				4418.82	Cross-laminated timber (CLT or X-lam)		
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<b>W9.7</b> I-joists, I-beams	4418.99	Builders' joinery and carpentry, of wood (excl. of bamboo, windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes, engineered structural timber products, cellular wood panels and prefabricated buildings)		
				4418.90	Other Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
			<b>W9.8</b> Laminated compressed wood	4418.99	Builders' joinery and carpentry, of wood (excl. of bamboo, windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes, engineered structural timber products, cellular wood panels and prefabricated buildings)		
	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	<b>W9.9</b> Composite board	3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14		
			<b>W9.10</b> Compressed wood	4413.00	Densified wood, in blocks, plates, strips or profile shapes		
			<b>W9.11</b> Wood-plastic composites	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature				
					ceiling coverings of plastics, as defined in Note 9 to this Chapter						
<b>W10</b> Wood package and similar	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.	<b>W10.1</b> Solid wood packaging	4415.10	Cases, boxes, crates, drums and similar packings; cable-drums						
			<b>W10.2</b> Cable-drums	4415.10	Cases, boxes, crates, drums and similar packings; cable-drums						
	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	<b>W10.3</b> Pallets and skids	4415.20	Pallets, box pallets, and other load boards; pallet collars of wood						
			<b>W10.4</b> Cooper's products	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves						
			<b>W10.5</b> Container flooring	4412	Plywood, veneered panels and similar laminated wood.						
<b>W11</b> Wood for construction	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.	<b>W11.1</b> Doors and door frames	4418.21	Doors and their frames and thresholds - Of tropical wood						
				4418.29	Doors and their frames and thresholds - Other						
			<b>W11.2</b> Windows and window frames	4418.11	Windows, French-windows and their frames - Of tropical wood						
				4418.19	Windows, French-windows and their frames - Other						
			<b>W11.3</b> Stairs	4418.90	Other joinery and carpentry of wood						
			<b>W11.4</b> Dividers	4418.90	Other joinery and carpentry of wood						
				4421.99	Other articles of wood -Other						
			4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<b>W11.5</b> Flooring				4418.70 (except 4418.73)	Assembled flooring panels	<b>W11.5.1</b> Laminate flooring
		4418.79									Assembled flooring panels - Other
	<b>W11.5.2</b> Parquet flooring	4418.79									Assembled flooring panels - Other
	<b>W11.5.3</b> Plank flooring	4418.79									Assembled flooring panels - Other
	<b>W11.5.4</b> Wood-block flooring	4418.79									Assembled flooring panels - Other
	<b>W11.5.5</b> Engineered flooring	4418.79	Assembled flooring panels - Other								

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature					
			<b>W11.6</b> Gates and garage doors	4418.90	Other joinery and carpentry of wood							
			<b>W11.7</b> Wall cladding	4418.90	Other joinery and carpentry of wood							
			<b>W11.8</b> Mouldings	4409.00 (except 4409.21)	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>W11.9</b> Hot tubs and sauna	4421.90	Other articles of wood							
			<b>W11.10</b> Wooden insulation	9406.00	Prefabricated buildings							
			<b>W11.11</b> Window blinds, shutters and similar	4411.90	Other fibreboard of wood or other ligneous materials							
			<b>W11.11</b> Window blinds, shutters and similar	4421	Other articles of wood.							
			<b>W11.12</b> Houses and building elements	9406.00	Prefabricated buildings							
			<b>W11.13</b> Marine constructions, except boats	4418.90	Other joinery and carpentry of wood							
			<b>W11.14</b> Trusses and roofs	4418.90 (except 4418.91)	Other joinery and carpentry of wood							
			<b>W11.15</b> Roofing tiles	4418.90 (except 4418.91)	Other joinery and carpentry of wood							
			4421	Other articles of wood								
			<b>W12</b> Indoor furniture	9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			<b>W12.1</b> Cabinet	9403	Wooden furniture of a kind used in: - 40 - kitchen - 50 - bedroom		
								<b>W12.2</b> Custom furniture	9403.89	Other wooden furniture		
								<b>W12.3</b> Tables	9403	Wooden furniture of a kind used in: - 30 - offices - 40 - kitchen - 50 - bedroom - 60 - other wooden furniture		
<b>W12.4</b> Beds	9403.50	Wooden furniture of a kind used in the bedroom										
<b>W12.5</b> Couches and armchairs	9401.61	Upholstered wooden frame seats										



Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
	9403	Other furniture and parts thereof	<b>W12.6</b> Chairs and stools	9401.69	Other wooden frame seats			
			<b>W12.7</b> Office furniture	9403.30	Wooden furniture of a kind used in offices			
			<b>W12.8</b> Institutional casework	9403.89	Other wooden furniture			
			<b>W12.9</b> Wardrobes	9403.60	Wooden furniture of a kind used in the bedroom (may include wardrobes)			
			<b>W12.10</b> Cupboards and chests	9403.60	Wooden furniture of a kind used in the bedroom			
	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<b>W12.11</b> Kitchen countertops	9403.40	Wooden furniture of a kind used in the kitchen			
			<b>W12.12</b> Parts of furniture	9403.90	Furniture parts			
<b>W12.13</b> Shelves			9403	Wooden furniture of a kind used in: - 30 - offices - 40 - kitchen - 50 - bedroom - 60 - other wooden furniture				
<b>W13</b> Outdoor furniture and gardening	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<b>W13.1</b> Garden furniture	9403.60	Other wooden furniture	<b>W13.1.1</b> Garden tables	9403.60	Other wooden furniture
						<b>W13.1.2</b> Garden benches	9403.60	Other wooden furniture
						<b>W13.1.3</b> Garden chairs and stools	9403.60	Other wooden furniture
						<b>W13.1.4</b> Hammocks and hammock frames	9403.60 4421.90	Other wooden furniture Other articles of wood
	4421	Other articles of wood	<b>W13.2</b> Trellis and plant support	4421.90	Other articles of wood			
	<b>W13.4</b> Fences, fence stakes, pales	9403.60	Other wooden furniture					
	9406	Prefabricated buildings	<b>W13.5</b> Decking and garden sleepers	4418.70	Assembled flooring panels			
			<b>W13.6</b> Garden sheds	9406.10	Prefabricated buildings			
			<b>W13.7</b> Other outdoor	9403.60	Other wooden furniture			

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
			furniture and gardening products				
<b>W14</b> Musical instruments	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	<b>W11.1</b> String musical instruments	9202	Other string musical instruments (for example, guitars, violins, harps).		
	9202	Other string musical instruments (for example, guitars, violins, harps).	<b>W14.2</b> Keyboard musical instruments	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	<b>W14.3</b> Wind or mouth-blown musical instruments	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		
	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouthblown sound signalling instruments.		
	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouthblown sound signalling instruments.	<b>W14.4</b> Percussion instruments	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	<b>W14.5</b> Parts of musical instruments	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
W15 Recreational goods	8712	Bicycles and other cycles (including delivery tricycles), not motorised	W15.1 Playground equipment	9506.99	Other articles and equipment for general physical exercise, gymnastics or athletics			
			W15.2 Toys and games made with wood	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds			
	9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	W15.3 Sporting goods	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	W15.3.1 Bicycles	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised
	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.				W15.3.2 Bats, sticks, poles, and paddles	9506.99	Other articles and equipment for general physical exercise, gymnastics or athletics
W15.3.3 Boards and skis			9506.20	Water-skis, surf-boards, sailboards and other water-sport equipment				
W15.3.4 Other sporting goods			9506.99	Other articles and equipment for general physical exercise, gymnastics or athletics				
W16 Household articles	4414	Wooden frames for paintings, photographs, mirrors or similar objects	W16.1 Wooden frames	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects			
			W16.2 Brooms, brushes and brush handles	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood			
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	W16.3 Tableware, kitchenware and similar	4419	Tableware and kitchenware, of wood			
			W16.4 Clothes hangers and pegs	4421.10	Clothes hangers			
			W16.5 Toilet seats	9401.69	Other seats, with wooden frames			
	4419	Tableware and kitchenware, of wood	W16.6 Matches	3605.00	Matches, other than pyrotechnic articles of heading 36.04			
	4421	Other articles of wood	W16.7 Mousetraps	4421.00	Other articles of wood			
	3605	Matches, other than pyrotechnic articles of heading 36.04	W16.8 Fans	4421.00	Other articles of wood			
W16.9 Ladders			9403.89	Other wooden furniture				

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
	9401	Seats, with wooden frames	<b>W16.10</b> Bath items or accessories	9403.89	Other wooden furniture		
<b>W17</b> Stationery of wood	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	<b>W17.1</b> Pens	9608.10	Ballpoint pens		
	9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	<b>W17.2</b> Pencils	9609.10	Pencils, with leads enclosed by a rigid sheath		
	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	<b>W17.3</b> Rulers	9017.20	Drawing, marking-out or mathematical calculating instruments		
	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	<b>W17.4</b> Stamps	9611.00	Date, sealing or numbering stamps, and the like		
<b>W18</b> Other manufactured wood products	4414	Wooden frames for paintings, photographs, mirrors or similar objects.	<b>W18.1</b> Dowels and turnery parts of wood	4421.00	Other article of woods		
			<b>W18.2</b> Coffins	4421.20	Coffins		
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	<b>W18.3</b> Medical supplies made of wood	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
					and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
			<b>W18.4</b> Tools, tool bodies and tool handles	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, 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.	<b>W18.5</b> Ice pop/lolly sticks	4421.00	Other article of woods		
			<b>W18.6</b> Jewellery	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
	4421	Other article of woods		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.		
			<b>W18.7</b> Works of art	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.		
	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		9703.10	Original sculpture and statuary, in any material.		
				9703.90	Original sculpture and statuary, in any material.		
	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.	<b>W18.8</b> Ornamental & decorative objects	4421.00	Other article of woods		
				9706.10	Antiques of an age exceeding 100 years.		
	9703	Original sculpture and statuary, in any material.	<b>W18.9</b> Wheels	4421.00	Other article of woods		
			<b>W18.10</b> Boats	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and	<b>W18.11</b> Wooden lighters	9613.80	Other lighters		
				9406.00	Prefabricated buildings		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
		parts thereof other than flints and wicks.	<b>W18.12</b> Wildlife and pet products	4421.90	Other article of woods		
<b>W19</b> Other wood products n.e.c	4421.99	Other articles of wood.					

## 2. Pulp and Paper Products

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature				
P1 Pulp	Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	P1.1 Mechanical pulp, bleached	4701.00	Mechanical pulp	P1.1.1 Groundwood	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes			
						P1.1.2 Refiner pulp	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes			
			P1.2 Mechanical pulp, unbleached	4701.00	Mechanical pulp	P1.2.1 Groundwood	4701.00	Mechanical pulp			
						P1.2.2 Refiner pulp	4701.00	Mechanical pulp			
			P1.3 Chemical pulp, bleached	4703.20	Chemical wood pulp, soda or sulphate, other than dissolving grades semi-bleached or bleached						
				4704.20	Chemical wood pulp, sulphite, other than dissolving grades semi-bleached or bleached						
			P1.4 Chemical pulp, unbleached	4703.10	Chemical wood pulp, soda or sulphate, other than dissolving grades unbleached						
				4704.10	Chemical wood pulp, sulphite, other than dissolving grades unbleached						
			P1.5 Semi-chemical pulp, bleached	4703.20	Chemical wood pulp, soda or sulphate, other than dissolving grades semi-bleached or bleached						
				4704.20	Chemical wood pulp, sulphite, other than dissolving grades semi-bleached or bleached						
			P1.6 Semi-chemical pulp, unbleached	4703.10	Chemical wood pulp, soda or sulphate, other than dissolving grades unbleached						
				4704.10	Chemical wood pulp, sulphite, other than dissolving grades unbleached						
			P1.7 Dissolving pulp	4702.00	Chemical wood pulp, dissolving grades				P1.7.1 Specialty cellulose	4702.00	Chemical wood pulp, dissolving grades
									P1.7.2 Cellulose derivatives	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
P1.7.3 Regenerated cellulose film	3920.71	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials [...] of regenerated cellulose									

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature		
						<b>P1.7.4</b> Rayon and other synthetic fibres	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
							5408.10	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. - Woven fabrics obtained from high tenacity yarn of viscose rayon	
							5504.10	Artificial staple fibres, not carded, combed or otherwise processed for spinning. - Of viscose rayon	
			<b>P1.8</b> Pulp from recovered paper	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	<b>P1.8.1</b> Recovered pulp, deinked	4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	
						<b>P1.8.2</b> Recovered pulp, not deinked	4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	
<b>P2</b> Paper	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<b>P2.1</b> Copying, printing, communication paper	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	<b>P2.1.1</b> Coated paper	4810	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard. - - Hand-made paper and paperboard	
				4810	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard. - - Hand-made paper and paperboard				
			<b>P2.2</b> Newsprint	4801.00	Newsprint, in rolls or sheets.				
			<b>P2.3</b> Wrapping and packaging paper	4804.11 4804.19 4804.21	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.				





Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
							4803.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.
						<b>P2.4.9</b> Embossed paper and perforated paper	4808.40	Kraft paper, creped or crinkled, whether or not embossed or perforated.
						<b>P2.4.10</b> Composite papers	4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfacecoated or impregnated, whether or not internally reinforced, in rolls or sheets.
						<b>P2.4.11</b> Wallpaper base	4802.40	Wallpaper base
						<b>P2.4.12</b> Security paper	4802.57	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: - Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>
			<b>P2.5</b> Hand-made papers	4811.59	Other paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)			
			<b>P2.6</b> Tissue paper	4811.90 4818.10 4818.20 4818.30 4818.50 4818.90	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues,			

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
					towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
<b>P3</b> Paperboard	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<b>P3.1</b> Uncoated paperboard	4802.10	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
				4802.20				
				4802.40				
			4802.54					
			4802.55					
			4802.56					
			4802.57					
4802.58								
4802.61								
4802.62								
<b>P3.2</b> Coated paperboard	4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.						
<b>P3.3</b> Pressboard	4823.70	Moulded or pressed articles of paper pulp						
<b>P3.4</b> Paperboard laminates	4823.20 4823.40 4823.69 4823.70 4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<b>P3.4.1</b> High Pressure Laminates (HPL)	4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
			<b>P3.4.2</b> Low Pressure Laminates (LPL)	4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
			<b>P3.4.3</b> Continuous Pressure Laminates (CPL)	4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
<b>P3.5</b> Metalized paperboard	4810.32	Kraft paperboard Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>						

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature	
			<b>P3.6</b> Crepe paperboard	4808.90	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
<b>P4</b> Corrugated paper and paperboard	4808.10	Kraft paper, creped or crinkled, whether or not embossed or perforated	<b>P4.1</b> Linerboard or testliner	4808.10	Corrugated paper and paperboard, whether or not perforated			
			<b>P4.2</b> Fluting	4805.10	Fluting paper			
			<b>P4.3</b> Corrugated fibreboard	4808.10	Corrugated paper and paperboard, whether or not perforated			
<b>P5</b> Packaging and wrappings of pulp and paper	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surfacedecorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10	<b>P5.1</b> Cardboard packaging	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard			
			<b>P5.2</b> Corrugated paper packaging	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard			
			<b>P5.3</b> Sacks and bags of paper	4819.30	Sacks and bags, having a base of a width of 40 cm or more			
			<b>P5.4</b> Food wrapping paper	4811.59	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) - other			
	4819	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<b>P5.5</b> Carton pack for beverages and liquid food	4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol			
			<b>P5.6</b> Egg boxes and similar	4823.90	Moulded or pressed articles of paper pulp - Other			
			<b>P5.7</b> Optical disc packaging and covers	4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard			
<b>P6</b> Household and sanitary pulp and paper products	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper	<b>P6.1</b> Cleansing tissues and paper towels	4818.20	Hankerchiefs, cleansing or facial tissues and towels			
			<b>P6.2</b> Facial tissues and refreshing tissues	4818.20	Hankerchiefs, cleansing or facial tissues and towels			

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
		pulp, paper, cellulose wadding or webs of cellulose fibres.					
	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<b>P6.3</b> Napkins / serviettes	4818.30	Tablecloths and serviettes		
			<b>P6.4</b> Toilet paper / bathroom tissue	4818.10	Toilet paper		
			<b>P6.5</b> Sanitary towels, tampons, diapers and similar	9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.		
	9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	<b>P6.6</b> Tablecloths	4818.30	Tablecloths and serviettes		
			<b>P6.7</b> Dinnerware	4823.69	Other articles of paper or paperboard		
			<b>P6.8</b> Medical supplies made of pulp/paper	4823.90	Other articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
<b>P7</b> Stationery of paper (printed and unprinted)	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<b>P7.1</b> Notebooks	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
			<b>P7.2</b> Pads	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
			<b>P7.3</b> File folders	4820.30	Binders (other than book covers), folders and file covers		
			<b>P7.4</b> Rolled thermal paper	4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibre		
			<b>P7.5</b> Post and greeting cards	4817.20	Letter cards, plain postcards and correspondence cards		
			<b>P7.6</b> Envelopes	4817.10	Envelopes		
			<b>P7.7</b> Gummed papers	4811.40	Gummed or adhesive paper and paperboard		
	Chapter 49	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	<b>P7.8</b> Adhesive labels	4821.10	Printed Paper or paperboard labels of all kinds, whether or not printed		
			<b>P7.9</b> Transfers	4816.90	Other Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes		
			<b>P7.10</b> Postage stamps	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes;		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
					cheque forms; stock, share or bond certificates and similar documents of title.		
				9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		
<b>P8</b> Printed materials	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<b>P8.1</b> Books	4901.10 4901.91 4901.99	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
			<b>P8.2</b> Magazines	4902.90	Other Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
			<b>P8.3</b> Newspaper	4902.10	Other Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. - Appearing at least four times a week.		
	Chapter 49	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	<b>P8.4</b> Advertising materials	4911.10	Trade advertising material, commercial catalogues and the like		
			<b>P8.5</b> Business cards	4911.10	Trade advertising material, commercial catalogues and the like		
			<b>P8.6</b> Calendars, diaries and organisers	4910.00	Calendars of any kind, printed, including calendar blocks.		
			<b>P8.7</b> Toys and games made with paper	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds		
	Chapter 95	Toys, games and sports requisites; parts and accessories thereof		9504.40	Playing cards		
				9505.00	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
			<b>P8.8</b> Wallpapers	4814.90	Other wallpapers and similar wall coverings		
<b>P9</b> Bobbins, spools, rolls and similar	4823.90	Other articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres					
<b>P10</b> Other pulp and paper products n.e.c.	4823.90	Other articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres					

### 3. Non-Timber Forest Products (NTFPS)

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
<b>N1</b> Barks	1401.90	Other vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
<b>N2</b> Soil conditioner and substrates for plants	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products					
<b>N3</b> Cork and articles of cork	Chapter 45	Cork and articles of cork	<b>N3.1</b> Natural cork, raw or boiled	4501.10 4501.90	Heading of Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
				4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheet		
				4503.10 4503.90	Articles of natural cork		
			<b>N3.2</b> Cork powder	4501.90	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Other		
			<b>N3.3</b> Cork granules	4501.90	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Other		
			<b>N3.4</b> Cork stoppers	4503.10	Corks and stopper		
			<b>N3.5</b> Rolls and panels of compressed cork	4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
			<b>N3.6</b> Cork disks	4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
			<b>N3.7</b> Articles of cork	4504.90	Agglomerated cork (with or without a binding substance) and articles of		

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature
					agglomerated cork. - Other		
<b>N4</b> Straw, wicker, rattan and similar	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	<b>N4.1</b> Rattan cane (rough form)	4601.22	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). - of rattan		
			<b>N4.2</b> Rattan taper (clean, peeled and spitted)	4601.22	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). - of rattan		
	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	<b>N4.3</b> Decorative objects and wickerwork	4602.12	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. - of rattan		
			<b>N4.4</b> Rattan furniture	9403.83	Furniture of other materials, including cane, osier, bamboo or similar materials: - of rattan		
			<b>N4.5</b> Rattan furniture components	9403.83	Furniture of other materials, including cane, osier, bamboo or similar materials: - of rattan		
<b>N5</b> Bamboo and articles of bamboo			<b>N5.1</b> Natural bamboo	1401.10	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). - Bamboos		
			<b>N5.2</b> Edible bamboo	2005.91	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 - Bamboo shoots		
			<b>N5.3</b> Fuel bamboo	4402.10	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		



Level 1	HS Nomenclature	Level 2	HS Nomenclature	Level 3	HS Nomenclature
		<b>N5.4</b> Bamboo plywood	4412.10 Plywood, veneered panels and similar laminated wood. - Of bamboo		
		<b>N5.5</b> Bamboo flooring	4409.21 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. - Of bamboo		
			4418.91 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Of bamboo		
		<b>N5.6</b> Bamboo furniture	9403.82 Other furniture and parts thereof. - of bamboo		
		<b>N5.7</b> Bamboo household articles and wickerwork	4602.11 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. - of rattan		
		<b>N5.8</b> Bamboo textiles	5602.90 Other felt, not impregnated, coated, covered or laminated		
		<b>N5.9</b> Bamboo vinegar	2209.00 Vinegar and substitutes for vinegar obtained from acetic acid.		
		<b>N5.10</b> Bamboo pulp	4706.30 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material - Other, of bamboo		
<b>N6</b> Plants and parts of plants		<b>N6.1</b> Flowers	0603.10 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
		<b>N6.2</b> Grasses, ferns, mosses and lichens	0604.90 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried,		

Level 1	HS Nomenclature	Level 2	HS Nomenclature	Level 3	HS Nomenclature	
			dyed, bleached, impregnated or otherwise prepared.			
		<b>N6.3</b> Whole or parts of trees or plants		<b>N6.3.1</b> Christmas trees	0604.20 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. - Fresh.	
		<b>N6.4</b> Pinecones	0604.90 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. - Other			
<b>N7</b> Natural gums, resins, oils and derivatives		<b>N7.1</b> Rubber/ Latex	Chapter 40. Rubber and articles thereof	<b>N7.1.1</b> Natural rubber	4001.10	Natural rubber latex, whether or not pre-vulcanised
					4001.20	Natural in other forms
				<b>N7.1.2</b> Tyres	4011	New pneumatic tyres, of rubber
					4012	Retreated or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
				<b>N7.1.3</b> Balls	4015.90	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.					



Level 1	HS Nomenclature	Level 2	HS Nomenclature	Level 3	HS Nomenclature
					concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
<b>N8</b> Chemical, medicinal and cosmetic products		<b>N8.1</b> Ethanol	2909		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.
		<b>N8.2</b> Medicinal plants and products	1211		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.
		<b>N8.3</b> Pharmaceutical raw materials	1211		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. - Other
		<b>N8.4</b> Cosmetics and health care products	3303-3307		
		<b>N8.5</b> Wood vinegar	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.
		<b>N8.6</b> Pyroligneous acid	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.
			3807.00		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
<b>N9</b> Food		<b>N9.1</b> Nuts	0801.11 0801.12 0801.19 0801.21		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled

Level 1	HS Nomenclature		Level 2	HS Nomenclature		Level 3	HS Nomenclature				
				0801.22 0801.31 0801.32							
				0802	Other nuts, fresh or dried, whether or not shelled or peeled						
			<b>N9.2</b> Tea	0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg						
				0902.20	Other green tea (not fermented)						
				0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg						
				0902.40	Other black tea (fermented) and other partly fermented tea						
			<b>N9.3</b> Palm-hearts	2008.99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. - Palm hearts						
			<b>N9.4</b> Mushrooms, truffles	0709.51 0709.52 0709.53 0709.54 0709.55 0709.56 0709.59	Other vegetables, fresh or chilled: - Mushrooms and truffles						
			<b>N9.5</b> Fruits	Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons						
			<b>N9.6</b> Sap-based foods	1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose				<b>N9.6.1</b> Maple syrup or sugar	1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose
									<b>N9.6.2</b> Birch syrup or sugar	1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose
			<b>N9.7</b> Game	Chapter 1	Live animals						
				Chapter 2	Meat and edible meat offal.						
<b>N9.8</b> Honey	0409.00	Natural honey									
<b>N10</b> Other non-timber											

Level 1	HS Nomenclature	Level 2	HS Nomenclature	Level 3	HS Nomenclature
forest products n.e.c.					

## ANNEX 1. RELEVANT COMMODITIES AND PRODUCTS UNDER EUDR

Relevant commodities and relevant products as referred to in Article 1 of the Regulation (EU) 2023/1115.  
(Source: Regulation (EU) 2023/1115, Annex I)

Relevant commodity	Relevant products
<b>Cattle</b>	0102 21 , 0102 29 Live cattle
	ex 0201 Meat of cattle, fresh or chilled
	ex 0202 Meat of cattle, frozen
	ex 0206 10 Edible offal of cattle, fresh or chilled
	ex 0206 22 Edible cattle livers, frozen.
	ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen
	ex 1602 50 Other prepared or preserved meat, meat offal, blood, of cattle
	ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
	ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared
	ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114
<b>Cocoa</b>	1801 Cocoa beans, whole or broken, raw or roasted
	1802 Cocoa shells, husks, skins and other cocoa waste
	1803 Cocoa paste, whether or not defatted
	1804 Cocoa butter, fat and oil
	1805 Cocoa powder, not containing added sugar or other sweetening matter
	1806 Chocolate and other food preparations containing cocoa
<b>Coffee</b>	0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
<b>Oil palm</b>	1207 10 Palm nuts and kernels
	1511 Palm oil and its fractions, whether or not refined, but not chemically modified
	1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified
	1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)
	2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils
	ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product)
	2915 70 Palmitic acid, stearic acid, their salts and esters

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2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)

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3823 11 Stearic acid, industrial

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3823 12 Oleic acid, industrial

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3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)

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3823 70 Industrial fatty alcohols

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## Rubber

4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip

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ex 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip

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ex 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings)

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ex 4007 Vulcanised rubber thread and cord

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ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber

---

ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber

---

ex 4011 New pneumatic tyres, of rubber

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ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber

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ex 4013 Inner tubes, of rubber

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ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber

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ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40

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ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber

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## Soya

1201 Soya beans, whether or not broken

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1208 10 Soya bean flour and meal

---

1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified

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2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil

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## Wood

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

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4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated

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4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

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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

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4405 Wood wool; wood flour

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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 other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm
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
(not including packing material used exclusively as packing material to support, protect or carry another product placed on the market)
4416 Casks, barrels, vats, tubs and other cooperers' 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
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
Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products
ex 49 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper
ex 9401 Seats (other than those of heading 9402 ), whether or not convertible into beds, and parts thereof, of wood
9403 30 , 9403 40 , 9403 50 , 9403 60 and 9403 91 Wooden furniture, and parts thereof
9406 10 Prefabricated buildings of wood

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