



Program for Recognition and Accreditation of Sustainable Management Practices for
Agroforestry and Natural Forestry Resources

Applicable Products under IFWCS-PRAMAAN

IFWCS-APPLICABLE PRODUCTS-2024

Indian Forest and Wood Certification Scheme “PRAMAAN”
Indian Institute of Forest Management, Bhopal
(Scheme Operating Agency)

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Acronyms, Units and Symbols

MoCI	Ministry of Commerce & Industry
CLT	Cross-laminated Timber
DGFT	Directorate General of Foreign Trade
MoEFCC	Ministry of Environment, Forest & Climate Change
FM	Forest Management
HS	Harmonized System
IFMS	Indian Forest Management Standard
IFWCC	Indian Forest & Wood Certification Council
IFWCS	Indian Forest & Wood Certification Scheme
IIFM	Indian Institute of Forest Management
ITC	Indian Trade Clarification
M.P.	Madhya Pradesh
NABCB	National Accreditation Body for Certification Bodies
NWPC	National Working Plan Code
OSB	Orient Standard Board
PRAMAAN	Program for Recognition and Accreditation of Sustainable Management Practices for Agroforestry and Natural Forestry Resources
TOF	Trees Outside Forests
WCO	World Customs Organization

In order to make a clear distinction between requirements, recommendations, permissions, possibilities, capabilities, and external constraints when using the verbal forms (shall, should, may, can, and must) the Table 1 shall be used to express each type of provision. [Adapted from ISO/IEC Directives Part 2: Principles and rules for the structure and drafting of ISO and IEC documents].

Table 1: Recommendations for the use of verbal forms to express each type of provision

Provision	Verbal form	Equivalent phrases or expressions for use in certain cases
Requirement	shall	is to is required to it is required that has to only ... is permitted it is necessary needs to
	shall not	is not allowed [permitted] [acceptable] [permissible] is required to be not is required that ... be not is not to be need not do not
Recommendation	should	it is recommended that ought to
	should not	it is not recommended that ought not to
Permission	may	is permitted is allowed is permissible
	need not	it is not required that no... is required
Possibility and capability	can	be able to there is a possibility of it is possible to
	cannot	be unable to there is no possibility of it is not possible to
External constraint	must*	a legal requirement

*Do not use "must" as an alternative for "shall". (This will avoid any confusion between the requirements of a document and external constraints)

A. Background

India has adopted the principles of sustainable forest management and developed the National Set of 8 Criteria and 37 Indicators on Sustainable Forest Management from the Bhopal – India Process. The Bhopal-India Process is one of the 9 internationally accepted frameworks¹ for the Criteria and Indicators (C&I) approach to sustainable forest management. These C&I were incorporated into the National Working Plan Code (NWPC) 2023 in the form of the Indian Forest Management Standard (IFMS). This subsequently led to the formation of the IFWCS, which was launched by the Ministry of Environment, Forest and Climate Change (MoE&FCC), Government of India. Therefore, the certification of the forest areas (forest divisions or plantations) and Trees Outside Forests (TOF) using standards adopted by the IFWCS is at par with the internationally recognized certification system, while being relevant in the Indian context.

The European Union (EU) Regulation on Deforestation-free Products (EUDR) 2023/1115 requires operators and traders placing specific commodities and derived products on the EU market or exporting them to demonstrate that these products did not originate from recently deforested land or contribute to forest degradation, repealing the EU Timber Regulation (EUTR) with specific transitional provisions.

The Harmonized System (HS) code, developed and administered by the World Customs Organization (WCO), is a major international standard for classifying traded goods, and was implemented in 1988. This empirical system organizes commodities into categories based on economic activity, encompassing 21 sections, 99 chapters, 1,244 headings, and 5,224 subheadings. The HS codes facilitate universal classification of product, enabling efficient customs processing, accurate tariff application, and comprehensive trade statistics, which are essential for global commerce.

By organizing products into different classes, HS codes enable governments, businesses, and organizations to communicate effectively about goods, ensure compliance with regulations and facilitate trade negotiations. Furthermore, they aid in tracking trade flows and enforcing trade policies, making them essential for economic analysis and policy formulation.

B. Introduction

The Indian Forest and Wood Certification Scheme (IFWCS), branded as “**PRAMAAN**” (Program for Recognition and Accreditation of Sustainable Management Practices for Agroforestry and Natural Forestry Resources), is a national initiative to promote sustainable management of forests and Trees Outside Forests, and responsible production and harvesting of wood and non-wood forest-based products through a voluntary third-party assessment process. Through the certifications of Forest Management (FM), Trees Outside Forest (TOF) Management, and Chain of Custody (CoC), the IFWCS provides market incentives to various Forest and TOF managers, and forest-based industries that adopt sustainable practices in their operations and comply effectively with the requirements of the IFWCS standards. These include State Forest Departments, individual farmers,

¹ Castañeda, F. (2000). Criteria and indicators for sustainable forest management: international processes, current status and the way ahead. In *Unasylva* (Vol. 51, pp. 3434–3434).

or farmer producer organizations engaged in agroforestry and on-farm forestry, and other wood-based industries in the value chain of forestry products.

This document outlines the classification of wood and non-wood-based forest products relevant to the scope of certifications under the IFWCS, using the Harmonized System (HS) Codes, a standardized international system for categorizing commodities and facilitating international trade, thereby ensures consistency and clarity in the certification scope under IFWCS.

The product groups provided in this document have been sourced from the ITC (HS) based Export Policy issued in India by the Directorate General of Foreign Trade (DGFT), Ministry of Commerce & Industry, Government of India. This information is intended for reference purposes and may be subject to updates or changes by the relevant authorities.

C. Mission of the scheme

The promotion of sustainable management of forests and TOF and the provision of market incentives for the forest managers and forest-based industries that comply effectively with the requirements under IFWCS standards.

D. Scope

To ensure consistency and clarity in the certification process, this document provides the classification of wood and non-wood products relevant to the scope of following certifications under the IFWCS using the Harmonized System (HS) codes:

- Forest Management Certification
- Trees Outside Forests (Management) Certification
- Chain of Custody Certification

All aspects of this standard are considered to be normative, including the scope, standard effective date, references, terms and definitions, notes, tables and annexes, unless otherwise stated.

Goods as classified in the EUDR regulation², and falling within the scope of the IFWCS are listed in Annex I (Relevant commodities and relevant products under EUDR) of this document. EUDR products listed in the Annex I are also cross-referenced in the relevant sections of the [list of products applicable under the IFWCS certifications](#), set out in this document.

This document will be updated at regular intervals in order to reflect the increasing range of certified products covered under the IFWCS.

² Annex I: Relevant commodities and relevant products as referred to in Article 1, EU Deforestation Regulation (EU) 2023/1115

E. How to Use the List of Applicable Products under IFWCS Certification

This document outlines the classification of relevant wood and non-wood products from forests and TOFs relevant for certification under the IFWCS, using Harmonised System (HS) codes to ensure clarity and consistency in the certification process.

As published in the Indian Trade Classification (Harmonized System) based Export Policy by the DGFT, in an eight-digit HS code, the first two digits represent the chapter, followed by two digits for the heading, two digits for the subheading, and another two digits developed in India under the common classification system for the item.

As detailed in the, the meanings of Chapter, Heading, Sub-heading and Items are as under:

- "Chapter"**, in respect of goods, means a description in this list accompanied by a two-digit number and includes all headings of items the first 2 digits of which correspond to that number.
- "Heading"**, in respect of goods, means a description in this list accompanied by a four-digit number and includes all sub-headings of items the first four digits of which correspond to that number.
- "Sub-heading"**, in respect of goods, means a description in the list of this Schedule accompanied by a six-digit number and includes all items the first six-digits of which correspond to that number.
- "Item Description"** means a description of goods in the list of this Schedule accompanying eight-digit HS Code as given in the Column 4.

This policy is divided into twenty-one primary sections, each detailing unique product groups categorised into 98 chapters. The chapters falling under each section of products are elucidated in the list given below:

Section No.	Description	Chapters under Section
I	Live animals and derivative products, including meat, dairy, and other animal-based goods used for consumption and industrial applications.	04
II	Raw and minimally processed vegetable products, including grains, fruits, vegetables, and other agricultural outputs, emphasizing their role in food security and bio-based industries.	06, 07, 08, 09, 11, 12, 13, 14
IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	17, 20, 22
VI	Products of the chemical or allied industries	31, 33, 36, 38
VII	Plastics and articles thereof; rubber and articles thereof	39 - 40
IX	Wood and articles of wood; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	44, 45, 46

Section No.	Description	Chapters under Section
X	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof	47, 48, 49
XI	Textiles and textile articles	53, 54, 55, 56
XII	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64
XIII	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68
XIV	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	71
XVII	Vehicles, aircraft, vessels and associated transport equipment	87, 89
XVIII	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90, 92
XX	Miscellaneous manufactured articles	94, 95, 96
XXI	Works of art, collectors' pieces and antiques	97

NOTE: The EU Deforestation Regulation (EU) 2023/1115 mandates that any operator or trader who places these commodities on the EU market, or exports from it, must be able to prove that the products comply with local laws, and do not originate from recently deforested land or have contributed to forest degradation. This regulation covers commodities such as cattle, cocoa, coffee, palm oil, rubber, and wood, along with their derived products. It replaces the EU Timber Regulation with specific transitional provisions. Goods as classified in the EUDR, and falling within the scope of IFWCS, are listed in Annex I of this document and are also cross-referenced within the relevant sections of the list of products applicable to the certifications under the IFWCS.

F. List of Applicable Products under IFWCS-PRAMAAN

The list of products applicable to the certifications under the IFWCS and their corresponding ITC(HS) codes from the (HS based) Export policy by DGFT are given below:

Section I: Live animals; animal products

SN.	HS Code	Commodity
1.	04090000	Natural Honey (Wild)

Section II: Vegetable products

SN.	HS Code	Commodity
2.	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
3.	06031900	Fresh: -- Other
4.	06039000	Other (such as Mahua flower – dry and Dhawai flower - dry)
5.	0604	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.
6.	06042000	Fresh
7.	06049000	Other
8.	0709	Other vegetables, fresh or chilled.
9.	07095100	Mushrooms and truffles: -- Mushrooms of the genus Agaricus
10.	07095200	Mushrooms and truffles: -- Mushrooms of the genus Boletus
11.	07095300	Mushrooms and truffles: -- Mushrooms of the genus Cantharellus
12.	07095400	Mushrooms and truffles: -- Shiitake (Lentinus edodes)
13.	07095500	Mushrooms and truffles: -- Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)
14.	07095600	Mushrooms and truffles: -- Truffles (Tuber spp.)
15.	07095900	Mushrooms and truffles: -- Other
16.	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
17.	08011100	Coconuts: -- Desiccated
18.	080112	Coconuts: -- In the inner shell (endocarp)
19.	08011210	Fresh

SN.	HS Code	Commodity
20.	08011220	Dried
21.	08011290	Other
22.	080119	Coconuts: -- Other
23.	08011910	Fresh
24.	08011920	Dried
25.	08011990	Other
26.	08012100	Brazil nuts: -- In shell
27.	08012200	Brazil nuts: -- Shelled
28.	08013100	Cashew nuts: -- In shell
29.	080132	Cashew nuts: -- Shelled
30.	081340	Other fruit
31.	08134090	Other (Such as Amla – Dry)
32.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
33.	090931	Seeds of cumin : --Neither crushed nor ground
34.	09093121	Cumin, other than black: ---- Of seed quality (such as Wild Cumin - Van Jeera)
35.	09093129	Cumin, other than black: ---- Other (such as Wild Cumin - Van Jeera)
36.	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
37.	091099	Other spices : -- Other
38.	09109915	Seed: ---- Cassia torea (Charota)
39.	1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
40.	110630	Of the products of Chapter 8
41.	11063090	
42.	1207	Other oil seeds and oleaginous fruits, whether or not broken. (EUDR relevant products as per Annex 1)
43.	120710	Palm nuts and kernels
44.	12071010	Palm nuts
45.	120760	Safflower (Carthamus tinctorius) seeds (Kusum seeds)
46.	12076010	Of seed quality
47.	12076090	Other
48.	12071090	Palm kernels
49.	1209	Seeds, fruit and spores, of a kind used for sowing.
50.	120991	Other : -- Vegetable seeds
51.	12099190	Other (such as Tamarind seeds)
52.	120999	Other : -- Other
53.	12099990	Other (Such as seeds of Sal, Jamun, etc.)

SN.	HS Code	Commodity
54.	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
55.	12112000	Ginseng roots
56.	121190	Other
57.	12119011	Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :---- Ambrette seeds
58.	12119014	Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :---- Neem seed
59.	12119019	Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :---- Other (Such as seeds of Bibiding (Vaayviding), Bhelwa (Bhilwa), Malkangani – dry, Kaunch, Van Tulsi, Mahua, Karanj, Chironji, Sal, Kusum, Jamun; fruits of Reetha, Harra Sabut, Harra Kachariya, Baheda Sabut; Shikakai Phalli, Kaju guthli (raw), Tamarind (with and without seed)
60.	12119022	Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods: ---- Senna leaves and pods
61.	12119023	Neem leaves
62.	12119024	Gymnema
63.	12119029	Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods : ---- Other (Such as Mahua leaves)
64.	12119049	Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome :---- Other (Such as dried roots of Nagarmotha and Satavar)
65.	12119058	Whole Plant, Aerial Part, Stem, Shoot and Wood :---- Giloy (Tinospora cordifolia)
66.	12119059	Whole Plant, Aerial Part, Stem, Shoot and Wood :---- Other (Such as Kalmegh/Bhuineem Plant – Dry)
67.	12119090	Other: ---- Other
68.	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).
69.	13012000	Gum Arabic
70.	130190	Other
71.	13019011	Natural gums: Asian gum
72.	13019012	Natural gums: African gum
73.	13019013	Natural gums: Asafoetida
74.	13019014	Natural gums: Benjamin ras
75.	13019015	Natural gums: Benjamin cowrie
76.	13019016	Natural gums: Karaya gum (Indian tragacanth)
77.	13019017	Natural gums: Tragacanth (adraganth)
78.	13019018	Natural gums: Storax
79.	13019019	Natural gums: ---- Other (Such as Kullu Gum)
80.	13019021	Resins: Copal

SN.	HS Code	Commodity
81.	13019022	Resins: Dammar batu
82.	13019029	Resins: ---- Other
83.	13019031	Gum Resins: Myrrh
84.	13019032	Gum Resins: Oilbanum or frankincense
85.	13019033	Gum Resins: Mastic gum
86.	13019034	Gum Resins: Xanthium gum
87.	13019041	Oleoresins: Of Seeds
88.	13019042	Oleoresins: Of Fruits
89.	13019043	Oleoresins: Of Leaves
90.	13019044	Oleoresins: Of Spices
91.	13019045	Oleoresins: Of Flowers
92.	13019046	Oleoresins: Of Roots
93.	13019049	Oleoresins: ---- Other
94.	13019099	Other: ---- Other (Such as Kusumi Lac/Chilli Lac and Rangeeni Lac)
95.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
96.	130219	Vegetable saps and extracts:-- Other
97.	13021911	Extracts: Of Belladonna
98.	13021912	Extracts: Of Cascara sagrada
99.	13021913	Extracts: Of nux vomica
100.	13021914	Extracts: Of ginseng
101.	13021916	Extracts: Of neem
102.	13021917	Extracts: Of gymnema
103.	13021918	Extracts: Of garacinia and gambodge
104.	130239	Other:
105.	13023910	Tamarind Kernel Powder
106.	13023920	Kappa carrageenan
107.	13023990	Other
108.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and limebark).
109.	14011000	Bamboos
110.	14012000	Rattans
111.	140190	Other
112.	14019010	Canes
113.	14019090	Other
114.	14049010	Bidi wrapper leaves (tendu)
115.	14049030	Hard seeds, pips, hulls and nuts, of a kind used primarily for carving
116.	14049050	Indian katha
117.	14049060	Coconut shell, unworked
118.	14049070	Rudraksha seeds
119.	14049090	Other (Such as Hill Broom Grass panicles)

Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

SN.	HS Code	Commodity
120.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
121.	170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 percent by weight of fructose
122.	17029010	Palmyra sugar
123.	17029090	Other
124.	20059100	Other vegetables and mixtures of vegetables: -- Bamboo Shoots
125.	20081910	Cashew nut, roasted, salted or roasted and salted
126.	20081920	Other roasted nuts and seeds
127.	20081930	Other nuts, otherwise prepared or preserved
128.	22029920	Fruit pulp or fruit juice based drink (Such as Bael pulp)

Section VI: Products of the chemical or allied industries

SN.	HS Code	Commodity
129.	3101	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.
130.	310100	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
131.	31010010	Guano
132.	31010091	Other -- Animal dung
133.	31010092	Other -- Animal excreta
134.	31010099	Other -- Other
135.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; 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.



SN.	HS Code	Commodity
136.	33011200	Essential oils of citrus fruit -- Of orange It is not found in forest area,
137.	33011300	Essential oils of citrus fruit -- Of lemon It is not found in forest area,
138.	330119	Essential oils of citrus fruit -- Other It is not found in forest area,
139.	33011910	Citronella oil
140.	33011990	Other Essential oils other than those of citrus fruit:
141.	330122	Essential oils other than those of citrus fruit: --Of jasmin: It is not found in forest area,
142.	33012400	Essential oils other than those of citrus fruit: -- Of peppermint (Mentha piperita) It is not found in forest area,
143.	330125	Essential oils other than those of citrus fruit: -- Of other mints It is not found in forest area,
144.	33012510	Spearmint oil (Ex-mentha spicata) It is not found in forest area,
145.	33012520	Water mint-oil (Ex-mentha aquatic) It is not found in forest area,
146.	33012530	Horsemint oil (Ex-mentha sylvestries) It is not found in forest area,
147.	33012540	Bergament oil (Ex-mentha citrate) It is not found in forest area,
148.	33012590	Other
149.	330129	Essential oils other than those of citrus fruit: -- Other It is not found in forest area,
150.	33012911	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Anise oil (aniseed oil)
151.	33012912	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cajeput oil
152.	33012913	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cananga oil
153.	33012914	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Caraway oil
154.	33012915	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cassia oil
155.	33012916	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cedarwood oil
156.	33012917	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cinnamon bark oil
157.	33012918	Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil -- Cinnamon leaf oil
158.	33012921	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Clove leaf or stem oil

SN.	HS Code	Commodity
159.	33012922	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Coriander seed oil
160.	33012923	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Dill oil (anethum oil)
161.	33012924	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Eucalyptus oil
162.	33012925	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Fennel seed oil
163.	33012926	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Ginger oil
164.	33012927	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Ginger grass oil
165.	33012928	Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil -- Clove bud oil
166.	33012931	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Tuberose concentrate
167.	33012932	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Nutmeg oil
168.	33012933	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Palmarosa oil
169.	33012934	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Patchouli oil
170.	33012935	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Pepper oil
171.	33012936	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Petitgrain oil
172.	33012937	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Sandalwood oil
173.	33012938	Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil -- Rose oil
174.	33012941	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Camphor oil
175.	33012942	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Lemon grass oil
176.	33012943	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Ylang ylang oil
177.	33012944	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Davana oil
178.	33012945	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Cumin oil
179.	33012946	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Celery seed oil
180.	33012947	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Garlic oil

SN.	HS Code	Commodity
181.	33012948	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Paprika oil
182.	33012949	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Turmeric oil
183.	33012950	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Spices oils not elsewhere specified or included
184.	33012990	Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil -- Other
185.	330130	Resinoids
186.	33013010	Agar oil
187.	33013091	Other -- Flavouring essences, all types, including those for liquors
188.	33013099	Other -- Other
189.	330190	Other
190.	330491	Other: -- Powders, whether or not compressed
191.	3605	Matches, other than pyrotechnic articles of heading 36.04.
192.	360500	Matches, other than pyrotechnic articles of heading 3604:
193.	36050010	Safety matches
194.	36050090	Other
195.	3807	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.
196.	380700	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:
197.	38070010	Wood Tar
198.	38070020	Wood Tar oils, wood creosote, wood naphtha

Section VII: Plastics and articles thereof; rubber and articles thereof

SN.	HS Code	Commodity
199.	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
200.	391211	Cellulose acetates: -- Non-plasticised

SN.	HS Code	Commodity
201.	39121110	Cellulose acetate flakes
202.	39121120	Cellulose acetate moulding powder
203.	39121130	Cellulose acetobutyrate moulding powder
204.	39121140	Cellulose nitrate, dynamic grade
205.	39121190	Other
206.	391212	Cellulose acetates: -- Plasticised
207.	39121210	Cellulose acetate flakes
208.	39121220	Cellulose acetate moulding powder
209.	39121230	Cellulose acetobutyrate moulding powder
210.	39121290	Other
211.	391220	Cellulose nitrates (including collodions)
212.	39122011	Non-plasticised -Moulding powders
213.	39122019	Non-plasticised -Other
214.	39129020	Viscose sponge
215.	39129090	Other
216.	39189090	Other
217.	392071	Of cellulose or its chemical derivatives: -- Of regenerated cellulose
218.	39207111	Cello phane transparent -- Film
219.	39207119	Cello phane transparent -- Other
220.	39207121	Sheets of cellulose nitrate and celluloid, whether or not plasticized --- Plain
221.	39207129	Sheets of cellulose nitrate and celluloid, whether or not plasticized -- Other
222.	39207191	Other -----Rigid, plain
223.	39207192	Other -----Flexible, Plain
224.	39207199	Other -----Other
225.	392630	Fittings for furniture, coachwork or the like
226.	392690	Other

SN.	HS Code	Commodity
227.	39269029	Couplers, packing rings, O rings and the like: ---- Other
228.	39269059	Retroreflective sheeting of other than of heading 3920 -- Other
229.	39269069	Hangers -- Other
230.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. (EUDR relevant products as per Annex 1)
231.	400110	Natural rubber latex, whether or not pre-vulcanised
232.	40011010	Prevulcanised
233.	40011020	Other than prevulcanised
234.	40012100	Natural rubber in other forms: -- Smoked sheets
235.	40012200	Natural rubber in other forms: -- Technically specified natural rubber (TSNR)
236.	400129	Natural rubber in other forms: -- Other
237.	40012910	Hevea
238.	40012920	Pale Crepe
239.	40012930	Estate Brown Crepe
240.	40012940	Oil extended natural rubber
241.	40012990	Other
242.	40013000	Balata, gutta-percha, guayule, chicle and similar natural gums
243.	4011	New pneumatic tyres, of rubber. (EUDR relevant products as per Annex 1)
244.	401110	Of a kind used on motor cars (including station wagons and racing cars)
245.	40111010	Radials
246.	40111090	Other
247.	401120	Of a kind used on buses or lorries
248.	40112010	Radials
249.	40112090	Other
250.	40113000	Of a kind used on aircraft

SN.	HS Code	Commodity
251.	401140	Of a kind used on motorcycles
252.	40114010	For motor cycles
253.	40114020	For motor scooters
254.	40114090	Other
255.	401150	Of a kind used on bicycles
256.	40115090	Other
257.	40119000	Other
258.	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. (EUDR relevant products as per Annex 1)
259.	40121100	Retreaded tyres: -- Of a kind used on motor cars (including station wagons and
260.	40121200	Retreaded tyres: -- Of a kind used on buses or lorries It is not found in forest area,
261.	40121300	Retreaded tyres: -- Of a kind used on aircraft It is not found in forest area,
262.	401219	Retreaded tyres: -- Other It is not found in forest area,
263.	40121910	For two wheelers It is not found in forest area,
264.	40121990	Other
265.	401220	Used pneumatic tyres It is not found in forest area,
266.	40122010	For buses, lorries and earth moving equipment including light commercial vehicles It is not found in forest area,
267.	40122020	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles It is not found in forest area,
268.	40122090	Other
269.	401290	Other
270.	40129010	Solid rubber tyres for motor vehicles It is not found in forest area,
271.	4015	Articles of apparel and clothing accessories(including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. (EUDR relevant products as per Annex 1)

SN.	HS Code	Commodity
272.	401590	Other
273.	40159010	Rubber apron It is not found in forest area,
274.	40159020	Labels
275.	40159099	Other -- Other
276.	4016	Other articles of vulcanised rubber other than hard rubber. It is not found in forest area. (EUDR relevant products as per Annex 1)
277.	40161000	Of cellular rubber It is not found in forest area,
278.	40169100	Other: -- Floor coverings and mats It is not found in forest area,
279.	40169200	Other: -- Erasers
280.	401693	Other: -- Gaskets, washers and other seals
281.	40169310	Patches for puncture repair of self-vulcanizing rubber or a rubber backing It is not found in forest area,
282.	40169320	Rubber ring (O-ring) It is not found in forest area,
283.	40169330	Rubber seals (Oil seals and the like) It is not found in forest area,
284.	40169340	Gaskets It is not found in forest area,
285.	40169350	Washers It is not found in forest area,
286.	40169360	Plugs It is not found in forest area,
287.	40169390	Other
288.	40169400	Other: -- Boat or dock fenders, whether or not inflatable It is not found in forest area,
289.	401695	Other: -- Other inflatable articles It is not found in forest area,
290.	40169590	Other
291.	401699	Other: -- Other
292.	40169910	Rubber cots for textile industry It is not found in forest area,
293.	40169920	Rubber bands It is not found in forest area,
294.	40169930	Rubber threads It is not found in forest area,
295.	40169940	Rubber blankets It is not found in forest area,

SN.	HS Code	Commodity
296.	40169950	Rubber cushions It is not found in forest area,
297.	40169960	Rubber bushes It is not found in forest area,
298.	40169970	Ear plug
299.	40169980	Stoppers It is not found in forest area,
300.	40169990	Other

Section IX: Wood and articles of wood; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SN.	HS Code	Commodity
301.	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. (EUDR relevant products as per Annex 1)
302.	44011000	Coniferous
303.	440111	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms: -- Coniferous
304.	44011110	In logs
305.	44011190	Other
306.	440112	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms: -- Non-coniferous
307.	44011210	In logs
308.	44011290	Other
309.	44012100	Wood in chips or particles - Coniferous
310.	44012200	Wood in chips or particles - Non-coniferous
311.	44013100	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets, or similar forms
312.	44013200	Wood briquettes
313.	44014100	Sawdust and wood waste and scrap, not agglomerated - Sawdust
314.	44014900	Sawdust and wood waste and scrap, not agglomerated
315.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated. (EUDR relevant products as per Annex 1)

SN.	HS Code	Commodity
316.	44021000	Wood charcoal - Of bamboo
317.	440220	Of shell or nut:
318.	44022010	Wood charcoal - Of coconut shell
319.	44022090	Wood charcoal - Other
320.	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. (EUDR relevant products as per Annex 1)
321.	44031100	Wood in the rough, treated with preservatives - Coniferous
322.	44031200	Wood in the rough, treated with preservatives - Non-coniferous
323.	440321	Other, coniferous: -- Of pine (Pinus spp.), of which the smallest crosssectional dimension is 15 cm or more:
324.	44032110	Saw logs and veneer logs - Of pine
325.	44032120	Poles, pilings, and posts - Of pine
326.	440322	Other, coniferous: -- Of pine (Pinus spp.), other
327.	44032210	Saw logs and veneer logs - Of pine, other
328.	44032220	Poles, pilings, and posts - Of pine, other
329.	440323	Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest crosssectional dimension is 15 cm or more:
330.	44032310	Saw logs and veneer logs - Of fir and spruce
	44032320	Poles, pilings, and posts - Of fir and spruce
331.	440324	Other, coniferous: -- Of fir (Abies spp.) and spruce (Picea spp.), other
332.	44032410	Saw logs and veneer logs - Of fir and spruce, other
333.	44032420	Poles, pilings, and posts - Of fir and spruce, other
334.	440325	Other, of which the smallest cross-sectional dimension is 15 cm or more:
335.	44032510	Saw logs and veneer logs - Other
336.	44032520	Poles, pilings, and posts - Other
337.	440326	Other, coniferous: -- Other
338.	44032610	Saw logs and veneer logs - Other coniferous
339.	44032620	Poles, pilings, and posts - Other coniferous
340.	44034200	Teak
341.	44034100	Tropical wood - Dark Red Meranti, Light Red Meranti, Meranti Bakau
342.	44034900	Tropical wood - Other

SN.	HS Code	Commodity
343.	44039100	Oak (Quercus spp.)
344.	44039300	Beech (Fagus spp.), of smallest cross-sectional dimension 15 cm or more
345.	44039400	Beech (Fagus spp.), other
346.	44039500	Birch (Betula spp.), of smallest cross-sectional dimension 15 cm or more
347.	44039600	Birch (Betula spp.), other
348.	44039700	Poplar and aspen (Populus spp.)
349.	44039800	Eucalyptus (Eucalyptus spp.)
350.	440399	Other: -- Other
351.	44039911	Andaman Padauk (Pterocarous dalbaergioides)
352.	44039912	Bonsum (Phoebe goalparenensis)
353.	44039913	Gurgan (Dipterocarpus alatus)
354.	44039914	Khair (Acacia Catechu)
355.	44039915	Lampati (Duabanga grandiflora)
356.	44039916	Laurel (Terminalia alata)
357.	44039917	Paliwood (Palaquium Elliplicum)
358.	44039918	Red Sanders (Pterocar pus Sautatinus)
359.	44039919	Rose Wood (Dalbergea Latifolio)
360.	44039921	Sal (Chorea robusta)
361.	44039922	Sandal wood (Santalum album)
362.	44039923	Semul (Bombax ceiba)
363.	44039924	Walnut wood (Juglans binata)
364.	44039925	Anjam (Hardwickiabinata)
365.	44039927	Sissoo (Dalbergia sisso)
366.	44039928	White cedar (Dysozylum malabaricum)
367.	44039990	Other (Sal, Sandalwood, Semul, Walnut, Anjam, Sissoo, White cedar)
368.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or

SN.	HS Code	Commodity
		otherwise worked, suitable for the manufacture of walkingsticks, umbrellas, tool handles or the like; chipwood and the like. (EUDR relevant products as per Annex 1)
369.	44041000	Hoopwood; coniferous split poles, piles, pickets, etc.
370.	440420	Non-coniferous
371.	44042010	Wooden sticks for manufacturing (walking sticks, tool handles, etc.)
372.	44042020	Drawn Wood
373.	44042090	Other (non-coniferous)
374.	44050000	Wood wool; wood flour (EUDR relevant product as per Annex 1)
375.	4406	Railway or tramway sleepers (cross-ties) of wood. (EUDR relevant products as per Annex 1)
376.	44061100	Railway sleepers (cross-ties) - Not impregnated: Coniferous
377.	44061200	Railway sleepers (cross-ties) - Not impregnated: Non-coniferous
378.	44069100	Railway sleepers (cross-ties) - Other: Coniferous
379.	44069200	Railway sleepers (cross-ties) - Other: Non-coniferous
380.	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm. (EUDR relevant products as per Annex 1)
381.	44071100	Wood sawn or chipped - Coniferous: Of pine
382.	44071200	Wood sawn or chipped - Coniferous: Of fir and spruce
383.	44071300	Wood sawn or chipped - Coniferous: Of S-P-F (spruce, pine, and fir)
384.	44071400	Wood sawn or chipped - Coniferous: Of Hem-fir (Western hemlock and fir)
385.	44071910	Wood sawn or chipped - Coniferous: Douglas fir
386.	44071990	Wood sawn or chipped - Coniferous: Other
387.	44072100	Wood sawn or chipped - Tropical wood: Mahogany
388.	44072200	Wood sawn or chipped - Tropical wood: Virola, Imbuia, and Balsa
389.	44072300	Wood sawn or chipped - Tropical wood: Teak
390.	44072500	Wood sawn or chipped - Tropical wood: Dark Red Meranti, Light Red Meranti, and Meranti Bakau

SN.	HS Code	Commodity
391.	44072600	Wood sawn or chipped - Tropical wood: White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan
392.	44072700	Wood sawn or chipped - Tropical wood: Sapelli
393.	44072800	Wood sawn or chipped - Tropical wood: Iroko
394.	44072900	Wood sawn or chipped - Tropical wood: Other
395.	44079100	Wood sawn or chipped - Other: Oak
396.	44079200	Wood sawn or chipped - Other: Beech
397.	44079300	Wood sawn or chipped - Other: Maple
398.	44079400	Wood sawn or chipped - Other: Cherry
399.	44079500	Wood sawn or chipped - Other: Ash
400.	44079600	Wood sawn or chipped - Other: Birch
401.	44079700	Wood sawn or chipped - Other: Poplar and Aspen
402.	44079920	Wood sawn or chipped - Other: Willow
403.	44079990	Wood sawn or chipped - Other
404.	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. (EUDR relevant products as per Annex 1)
405.	440810	Coniferous
406.	44081010	Veneer sheets - Coniferous: Sheets for plywood
407.	44081020	Veneer sheets - Coniferous: Oak wood veneer
408.	44081030	Veneer sheets - Coniferous: Veneer sheets for matchboxes and match splints
409.	44081090	Veneer sheets - Coniferous: Other
410.	440831	Of tropical wood: -- Dark Red Meranti, Light Red Meranti and Meranti Bakau
411.	44083110	Sheets for plywood
412.	44083120	Veneer sheets (of Rose Wood)
413.	44083130	Veneer sheets for matchboxes and match splints

SN.	HS Code	Commodity
414.	44083190	Veneer sheets - Tropical wood: Other
415.	440839	Of tropical wood: -- Other
416.	44083910	Veneer sheets - Tropical wood: Sheets for plywood
417.	44083920	Veneer sheets - Tropical wood: Rosewood veneer sheets
418.	44083930	Veneer sheets - Tropical wood: Veneer sheets for matchboxes and match splints
419.	44083990	Veneer sheets - Tropical wood: Other
420.	440890	Other
421.	44089010	Veneer sheets - Other: Sheets for plywood
422.	44089020	Veneer sheets - Other: Veneer sheets for matchboxes and match splints
423.	44089090	Veneer sheets - Other
424.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or endjointed. (EUDR relevant products as per Annex 1)
425.	44090000	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, vjointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed
426.	44091010	Wood - Coniferous: Planned, tongued, grooved, chamfered, etc.
427.	44091020	Wood - Coniferous: Beadings and mouldings
428.	44091090	Wood - Coniferous: Other
429.	44092100	Wood - Non-coniferous: Bamboo
430.	44092200	Wood - Non-coniferous: Tropical wood
431.	44092910	Wood - Non-coniferous: Planned, tongued, grooved, chamfered, etc.
432.	44092920	Wood - Non-coniferous: Beadings and mouldings
433.	44092990	Other (including moulded skirting and other moulded boards)
434.	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. (EUDR

SN.	HS Code	Commodity
		relevant products as per Annex 1)
435.	441011	Of wood: -- Particle board
436.	44101110	Plain particle boards
437.	44101120	Insulation board and hardboard
438.	44101130	Veneered particle board, not having decorative veneers on any face
439.	44101190	Others
440.	44101210	Oriented strand board (OSB), unworked or not further worked than sanded
441.	44101290	Other (OSB)
442.	44109010	Plain particle board
443.	44109020	Insulation board and hardboard
444.	44109030	Veneered particle board, not having decorative veneers on any face
445.	44109040	Of Coir
446.	44109050	Of jute fibre
447.	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. (EUDR relevant products as per Annex 1)
448.	44119211	Not mechanically worked or surface covered: Hardboard
449.	44119221	Other: Hardboard
450.	44119311	Not mechanically worked or surface covered: Insulation Board
451.	44119411	Insulation board
452.	44119422	Other: Of Coir
453.	44119423	Of jute fibre
454.	4412	Plywood, veneered panels and similar laminated wood. (EUDR relevant products as per Annex 1)
455.	44121000	Of bamboo
456.	44123110	Decorative plywood
457.	44123120	Tea chest panels or shooks, packed in sets
458.	44123140	Marine and aircraft plywood

SN.	HS Code	Commodity
459.	44123310	Decorative plywood
460.	44123410	Decorative plywood
461.	44123910	Decorative plywood
462.	44124100	With at least one outer ply of tropical wood
463.	44125100	Blockboard, laminboard and batten board: With at least one outer ply of tropical wood
464.	44129110	Decorative plywood
465.	44129130	Marine and aircraft plywood
466.	44129910	Decorative plywood
467.	44141000	Wooden frames for paintings, photographs, mirrors or similar objects: Of tropical wood. (EUDR relevant product as per Annex 1)
468.	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. (EUDR relevant products as per Annex 1)
469.	44150000	Packing cases, boxes, crates, drums and similar packings, of wood
470.	44151000	Cases, boxes, crates, drums and similar packings; cable-drums
471.	44160010	Casks, barrels, vats and tubs. (EUDR relevant products as per Annex 1)
472.	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood
473.	4418	Builders joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (EUDR relevant products as per Annex 1)
474.	44181100	Windows, French-windows and their frames: Of tropical wood
475.	44182110	Doors and their frames and thresholds: Flush doors
476.	44182920	Doors and their frames and thresholds: Frames and thresholds of flush doors
477.	44182990	Doors and their frames and thresholds: Other
478.	44183000	Posts and beams other than products of subheadings 4418 81 to 4418 89
479.	44184000	Shuttering for concrete constructional work
480.	44185000	Shingles and shakes

SN.	HS Code	Commodity
481.	44187300	Assembled flooring panels: Of bamboo or with at least the top layer (wear layer) of bamboo
482.	44187400	Assembled flooring panels: Other, for mosaic floors
483.	44187500	Assembled flooring panels: Other, multilayer
484.	44187900	Assembled flooring panels: Other
485.	44188100	Engineered structural timber products: Glue-laminated timber (glulam)
486.	44188200	Engineered structural timber products: Cross-laminated timber (CLT or X-lam)
487.	44188300	Engineered structural timber products: I beams
488.	44188900	Engineered structural timber products: Other
489.	44189100	Other: Of bamboo
490.	44189200	Engineered structural timber products: Cellular wood panels
491.	44189900	Other: Other
492.	4419	Tableware and kitchenware, of wood. (EUDR relevant products as per Annex 1)
493.	44190000	Tableware and kitchenware, of wood
494.	44191100	Of bamboo: Bread boards, chopping boards and similar boards
495.	44191200	Of bamboo: Chopsticks
496.	44191900	Of bamboo: Other
497.	44192000	Of tropical wood
498.	44199010	Bread boards, chopping boards and similar boards
499.	44199020	Chopsticks
500.	44199090	Other
501.	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. (EUDR relevant products as per Annex 1)
502.	44200000	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood
503.	44201100	Statuettes and other ornaments: Of tropical wood

SN.	HS Code	Commodity
504.	44201900	Statuettes and other ornaments: Other
505.	44209010	Wood marquetry and inlaid wood
506.	44209090	Other
507.	4421	Other articles of wood. (EUDR relevant products as per Annex 1)
508.	44211000	Clothes hangers
509.	44212000	Coffins
510.	44219111	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: For cotton machinery
511.	44219119	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Other
512.	44219120	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Wood paving blocks
513.	44219130	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Match splints
514.	44219140	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Pencil slats
515.	44219150	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Parts of wood, namely oars, paddles, etc.
516.	44219160	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Parts of domestic decorative articles
517.	44219170	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Articles of densified wood not specified
518.	44219190	Spools, cops, bobbins, sewing thread reels, and the like, of turned wood: Other
519.	44219911	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: For cotton machinery
520.	44219912	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: For jute machinery
521.	44219913	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: For silk machinery
522.	44219914	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: For other machinery
523.	44219919	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Other
524.	44219920	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Wood paving blocks

SN.	HS Code	Commodity
525.	44219930	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Match splints
526.	44219940	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Pencil slats
527.	44219950	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Parts of wood for ships, boats, etc.
528.	44219960	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Parts of domestic decorative articles
529.	44219970	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Articles of densified wood
530.	44219990	Spools, cops, bobbins, sewing thread reels, and the like of turned wood: Other
531.	4501	Natural cork, raw or simply prepared; waste cork; crushed.
532.	45011000	Natural cork, raw or simply prepared
533.	45019000	Other
534.	45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharpedged blanks for corks or stoppers).
535.	4503	Articles of natural cork.
536.	45031000	Corks and stoppers
537.	450390	Other
538.	45039010	Shuttlecock cork bottom
539.	45039090	Other
540.	4504	Agglomerated cork (with or without a binding substance) and
541.	450410	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs
542.	45041010	Sheets
543.	45041020	Slabs
544.	45041090	Other
545.	45049000	Other
546.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).

SN.	HS Code	Commodity
547.	46012100	Mats, matting and screens of vegetable materials: -- Of bamboo
548.	46012200	Mats, matting and screens of vegetable materials: -- Of rattan
549.	46019200	Other: -- Of bamboo
550.	46019300	Other: -- Of rattan
551.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.
552.	46021100	Of vegetable materials: -- Of bamboo
553.	46021200	Of vegetable materials: -- Of rattan

Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

SN.	HS Code	Commodity
554.	47010000	Mechanical wood pulp. (EUDR relevant products as per Annex 1)
555.	47020000	Chemical wood pulp, dissolving grades. (EUDR relevant products as per Annex 1)
556.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades. (EUDR relevant products as per Annex 1)
557.	47030000	Chemical wood pulp, soda or sulphate, other than dissolving grades
558.	47031100	Unbleached: Coniferous
559.	47031900	Unbleached: Non-coniferous
560.	47032100	Semi-bleached or bleached: Coniferous
561.	47032900	Semi-bleached or bleached: Non-coniferous
562.	4704	Chemical wood pulp, sulphite, other than dissolving grades. (EUDR relevant products as per Annex 1)
563.	47040000	Chemical wood pulp, sulphite, other than dissolving grade
564.	47041100	Unbleached: Coniferous
565.	47041900	Unbleached: Non-coniferous
566.	47042100	Semi-bleached or bleached: Coniferous
567.	47042900	Semi-bleached or bleached: Non-coniferous

SN.	HS Code	Commodity
568.	47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes. (EUDR relevant products as per Annex 1)
569.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. (EUDR relevant products as per Annex 1)
570.	47061000	Cotton linters pulp
571.	47062000	Pulps of fibres derived from recovered (waste and scrap) paper
572.	47063000	Other, of bamboo
573.	47069100	Other: Mechanical
574.	47069200	Other: Chemical
575.	47069300	Other: Obtained by a combination of mechanical and chemical processes
576.	4707	Recovered (waste and scrap) paper or paperboard.
577.	47070000	Waste paper
578.	47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard
579.	47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass
580.	47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals, and similar printed matter)
581.	47079000	Other, including unsorted waste and scrap
582.	4801	Newsprint, in rolls or sheets. (EUDR relevant products as per Annex 1)
583.	480100	Newsprint, in rolls or sheets:
584.	48010010	Glazed
585.	48010090	Other
586.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch cards 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. (EUDR relevant products as per Annex 1)
587.	480210	Hand-made paper and paperboard
588.	48021010	Paper
589.	48021020	Paperboard

SN.	HS Code	Commodity
590.	480220	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard (EUDR relevant products as per Annex 1)
591.	48022010	Photographic base paper, uncoated
592.	48022090	Other
593.	480254	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres: -- Weighing less than 40 g/m
594.	48025410	India Paper
595.	48025420	Litho and offset paper
596.	48025430	Duplicating paper
597.	48025440	Airmail paper
598.	48025450	Tissue paper
599.	48025490	Other
600.	48025510	Litho and offset paper
601.	48025520	Drawing paper
602.	48025530	Duplicating paper
603.	48025540	Account book paper
604.	48025550	Bank, bond and cheque paper
605.	48025560	Currency note paper
606.	48025570	Paper for security printing, currency paper, stamp paper
607.	48025590	Other
608.	480256	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Weighing 40 g/m or more but not more than 150 g/m, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (EUDR relevant products as per Annex 1)
609.	48025610	Litho and offset paper
610.	48025620	Drawing paper

SN.	HS Code	Commodity
611.	48025630	Duplicating paper
612.	48025640	Account book paper
613.	48025650	Bank, bond and cheque paper
614.	48025660	Currency note paper
615.	48025670	Paper for security printing, currency paper, stamp paper
616.	48025690	Other
617.	480257	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Other, weighing 40 g/m or more but not more than 150 g/m.
618.	48025710	Litho and offset paper
619.	48025720	Drawing paper
620.	48025730	Duplicating paper
621.	48025740	Account book paper
622.	48025750	Bank, bond and cheque paper
623.	48025760	Currency note paper
624.	48025770	Paper for security printing, currency paper, stamp paper
625.	48025790	Other
626.	480258	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Weighing more than 150 g/m
627.	48025810	Litho and offset paper
628.	48025820	Drawing paper
629.	48025830	Duplicating paper
630.	48025840	Bank, bond and cheque paper
631.	48025850	Paper for security printing, currency paper, stamp paper
632.	48025890	Other
633.	480261	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process: -- In rolls

SN.	HS Code	Commodity
634.	48026110	Drawing paper
635.	48026120	Poster paper
636.	48026130	Printing paper dyed or marbled in mass
637.	48026140	Account book paper
638.	48026150	Automatic data processing machine paper
639.	48026160	Paper for security printing, currency paper, stamp paper
640.	48026190	Other
641.	480262	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chem-mechanical process: -- In sheets with one side not exceeding 435 mm and the other side
642.	48026210	Drawing paper
643.	48026220	Poster paper
644.	48026230	Printing paper dyed or marbled in mass
645.	48026240	Account book paper
646.	48026250	Automatic data processing machine paper
647.	48026260	Paper for security printing, currency paper, stamp paper
648.	48026290	Other
649.	480269	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chem-mechanical process: -- Other
650.	48026910	Drawing paper
651.	48026920	Poster paper
652.	48026930	Printing paper dyed or marbled in mass
653.	48026940	Account book paper
654.	48026950	Automatic data processing machine paper
655.	48026960	Paper for security printing, currency paper, stamp paper
656.	48026990	Other
657.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of

SN.	HS Code	Commodity
		cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. (EUDR relevant products as per Annex 1)
658.	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :"
659.	48030010	In commercial size rolls of width size 36 cm and above
660.	48030090	Other
661.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. (EUDR relevant products as per Annex 1)
662.	48041100	Kraftliner: -- Unbleached
663.	48041900	Kraftliner: --Other
664.	48042100	Sack kraft paper: -- Unbleached
665.	48042900	Sack kraft paper: -- Other
666.	48043100	Other kraft paper and paperboard weighing 150 g/m or less -- Unbleached
667.	48043900	Other kraft paper and paperboard weighing 150 g/m or less -- Other
668.	48044100	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m: -- Unbleached
669.	48044200	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m: -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process
670.	48044900	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m: -- Other
671.	48045100	Other kraft paper and paperboard weighing 225 g/m or more: -- Unbleached
672.	48045200	Other kraft paper and paperboard weighing 225 g/m or more: -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood obtained by a chemical process
673.	48045900	Other kraft paper and paperboard weighing 225 g/m or more: -- Other
674.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. (EUDR relevant products as per Annex 1)
675.	48051100	Fluting paper: -- Semi-chemical fluting paper
676.	48051200	Fluting paper: -- Straw fluting paper

SN.	HS Code	Commodity
677.	48051900	Fluting paper: -- Other
678.	48052400	Testliner (recycled liner board): -- Weighing 150 g/m or less
679.	48052500	Testliner (recycled liner board): -- Weighing more than 150 g/m
680.	48053000	Sulphite wrapping paper
681.	48054000	Filter paper and paperboard
682.	48055000	Felt paper and paperboard
683.	48059100	Other: -- Weighing 150 g/m or less
684.	48059200	Other: -- Weighing more than 150 g/m but less than 225 g/m
685.	48059300	Other: -- Weighing 225 g/m or more
686.	4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. (EUDR relevant products as per Annex 1)
687.	48061000	Vegetable parchment
688.	48062000	Greaseproof papers
689.	48063000	Tracing papers
690.	480640	Glassine and other glazed transparent or translucent papers
691.	48064010	Glassine papers
692.	48064090	Other
693.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets. (EUDR relevant products as per Annex 1)
694.	480700	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:
695.	48070010	Straw paper and other straw board, whether or not covered with paper other than straw paper
696.	48070090	Other
697.	4808	Paper and paperboard, corrugated (with or without glued flat or sheets, other than paper of the kind described in (EUDR relevant products as per Annex 1)
698.	48081000	Corrugated paper and paperboard, whether or not perforated

SN.	HS Code	Commodity
699.	480840	Kraft paper, creped or crinkled, whether or not embossed or perforated
700.	48084010	Sack kraft paper, creped or crinkled, whether or not embossed or perforated
701.	48084090	Other kraft paper, creped or crinkled, whether or not embossed or perforated
702.	48089000	Other
703.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets. (EUDR relevant products as per Annex 1)
704.	48092000	Self-copy paper
705.	48099000	Other
706.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. (EUDR relevant products as per Annex 1)
707.	481013	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres: -- In rolls
708.	48101310	Imitation art paper
709.	48101320	Art paper
710.	48101330	Chrome paper or paper board
711.	48101390	Other
712.	481014	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres: -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state
713.	48101410	Imitation art paper
714.	48101420	Art paper
715.	48101430	Chrome paper or paper board
716.	48101490	Other

SN.	HS Code	Commodity
717.	481019	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres: -- Other
718.	48101910	Imitation art paper
719.	48101920	Art paper
720.	48101930	Chrome paper or paper board
721.	48101990	Other
722.	48102200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: -- Light-weight coated paper
723.	48102900	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: -- Other
724.	48103100	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m or less
725.	48103200	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m
726.	481039	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: -- Other
727.	48103910	Insulating paper
728.	48103920	Electric insulating press board
729.	48103930	Insulation boards (homogenous)
730.	48103990	Other
731.	48109200	Other paper and paperboard: -- Multi-ply
732.	48109900	Other paper and paperboard: -- Other
733.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods

SN.	HS Code	Commodity
		of the kind described in heading 48.03, 48.09 or 48.10. (EUDR relevant products as per Annex 1)
734.	48111000	Tarred, bituminised or asphalted paper and paperboard
735.	48114100	Gummed or adhesive paper and paperboard: -- Self-adhesive
736.	48114900	Gummed or adhesive paper and paperboard: -- Other
737.	481151	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): -- Bleached, weighing more than 150 g/m
738.	48115110	Aseptic packaging paper
739.	48115190	Other
740.	481159	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): -- Other
741.	48115910	Aseptic packaging paper
742.	48115990	Other
743.	48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol
744.	481190	Other paper, paperboard, cellulose wadding and webs of cellulose fibres
745.	48119011	Handmade paper and paperboard, rules, lined or squared but not otherwise printed
746.	48119012	Chromo and art paper, coated
747.	48119013	Building board of paper or pulp, impregnated
748.	48119014	Chromo board
749.	48119015	Raw base paper for sensitising, coated
750.	48119016	Surface marbled paper
751.	48119017	Leather board and imitation leather board
752.	48119018	Matrix board
753.	48119091	Other -- Grape guard paper
754.	48119093	Other -- Thermal paper for fax machines
755.	48119094	Other -- Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)
756.	48119095	Other -- Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)
757.	48119096	Other -- Thermal paper in rolls of size less than 1 m in width

SN.	HS Code	Commodity
758.	48119099	Other -- Other
759.	48120000	Filter blocks, slabs and plates, of paper pulp. (EUDR relevant products as per Annex 1)
760.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes. (EUDR relevant products as per Annex 1)
761.	48131000	In the form of booklets or tubes
762.	48132000	In rolls of a width not exceeding 5 cm
763.	481390	Other
764.	48139010	Cigarette paper in bulk, or in sheets
765.	48139090	Other
766.	4814	Wallpaper and similar wall coverings; window transparencies of paper. (EUDR relevant products as per Annex 1)
767.	48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics
768.	48149000	Other
769.	4816	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. (EUDR relevant products as per Annex 1)
770.	481620	Self-copy paper
771.	48162010	Duplicating paper, cut to size
772.	48162020	Paper for Fax machine
773.	48162090	Other
774.	481690	Other
775.	48169010	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes
776.	48169020	Calculating machine paper in rolls and strips not exceeding 15 cm in width
777.	48169090	Other
778.	4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. (EUDR relevant products as per Annex 1)
779.	48171000	Envelopes

SN.	HS Code	Commodity
780.	48172000	Letter cards, plain postcards and correspondence cards
781.	481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
782.	48173010	Writing blocks
783.	48173090	Other
784.	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 pulp, paper, cellulose wadding or webs of cellulose fibres. (EUDR relevant products as per Annex 1)
785.	48181000	Toilet paper
786.	48182000	Handkerchiefs, cleansing or facial tissues and towels
787.	48183000	Tablecloths and serviettes
788.	48185000	Articles of apparel and clothing accessories
789.	48189000	Other
790.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; ox files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. (EUDR relevant products as per Annex 1)
791.	481910	Cartons, boxes and cases, of corrugated paper or paperboard
792.	48191010	Boxes
793.	48191090	Other
794.	481920	Folding cartons, boxes and cases, of Non-corrugated paper or paperboard
795.	48192010	Cartons, boxes, cases, intended for the packing of match sticks
796.	48192020	Boxes
797.	48192090	Other
798.	48193000	Sacks and bags, having a base of a width of 40 cm or more
799.	48194000	Other sacks and bags, including cones
800.	481950	Other packing containers, including record sleeves

SN.	HS Code	Commodity
801.	48195010	Made of corrugated paper or paperboard
802.	48195090	Other
803.	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
804.	4820	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. (EUDR relevant products as per Annex 1)
805.	482010	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
806.	48201010	Registers, account books
807.	48201020	Letter pads
808.	48201090	Other
809.	48202000	Exercise books
810.	48203000	Binders (other than book covers), folders and file covers
811.	48204000	Manifold business forms and interleaved carbon sets
812.	48205000	Albums for samples or for collections
813.	482090	Other
814.	48209010	Blotting paper cut to size
815.	48209090	Other
816.	4821	Paper or paperboard labels of all kinds, whether or not printed. (EUDR relevant products as per Annex 1)
817.	482110	Printed
818.	48211010	Paper tags
819.	48211020	Labels
820.	48211090	Other
821.	482190	Other
822.	48219010	Labels
823.	48219090	Other

SN.	HS Code	Commodity
824.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). (EUDR relevant products as per Annex 1)
825.	48221000	Of a kind used for winding textile yarn
826.	482290	Other
827.	48229010	Paper tubes
828.	48229090	Other
829.	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. (EUDR relevant products as per Annex 1)
830.	48232000	Filter paper and paperboard
831.	48234000	Rolls, sheets and dials, printed for self-recording apparatus
832.	48236100	Trays, dishes, plates, cups and the like, of paper or paperboard: -- Of bamboo
833.	48236900	Trays, dishes, plates, cups and the like, of paper or paperboard: -- Other
834.	482370	Moulded or pressed articles of paper pulp
835.	48237010	Paper pulp moulded trays
836.	48237020	Wood pulp board
837.	48237030	Articles made of paper mache other than artware and mounded or pressed goods of wood pulp
838.	48237090	Other
839.	482390	Other
840.	48239011	Braille paper
841.	48239012	Cellulose in sole board or sheet
842.	48239013	Packing and wrapping paper
843.	48239014	Paper for cigarette filter tips
844.	48239015	Paper cone for loud speaker
845.	48239016	Patterns made of papers for leather footwear, leather garments and goods
846.	48239017	Patterns made of paper for articles of apparel and clothing accessories

SN.	HS Code	Commodity
847.	48239018	Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations
848.	48239019	Decorative laminates
849.	48239021	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like Pre-punched cards
850.	48239022	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width
851.	48239023	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like Typewriting paper cut to size
852.	48239030	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like Plain or embossed seals made of paper, laminated paper or paper gaskets
853.	48239090	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like -- Other
854.	4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. (EUDR relevant products as per Annex 1)
855.	49011010	Printed books
856.	49011020	Pamphlets, booklets, brochures, leaflets and similar printed matter other
857.	49019100	Dictionaries and encyclopedias, and serial instalments thereof
858.	49019900	Other printed books, brochures, and similar printed matter
859.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. (EUDR relevant products as per Annex 1)
860.	49021010	Newspapers
861.	49021020	Journals and periodicals
862.	49029010	Newspapers
863.	49029020	Journals and periodicals
864.	4903	Childrens picture, drawing or colouring books. (EUDR relevant products as per Annex 1)

SN.	HS Code	Commodity
865.	49030010	Picture books
866.	49030020	Drawing or coloring books
867.	49040000	Music, printed or in manuscript, whether or not bound or illustrated (EUDR relevant product as per Annex 1)
868.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. (EUDR relevant products as per Annex 1)
869.	49052000	Maps in book form
870.	49059010	Geographical, hydrological, astronomical maps or charts
871.	49059020	Globe
872.	49059090	Other printed maps or charts
873.	49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purposes (EUDR relevant product as per Annex 1)
874.	4907	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. (EUDR relevant products as per Annex 1)
875.	49070010	Unused postage, revenue, or similar stamps of current or new issue
876.	49070020	Bank notes
877.	49070030	Documents of title conveying the right to use Information Technology software
878.	49070090	Other
879.	4908	Transfers (decalcomanias). (EUDR relevant products as per Annex 1)
880.	49081000	Transfers (decalcomanias), vitrifiable
881.	49089000	Other decalcomanias
882.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. (EUDR relevant products as per Annex 1)
883.	49090010	Greetings or Wedding cards
884.	49090090	Other printed or illustrated postcards
885.	4910	Calendars of any kind, printed, including calendar blocks. (EUDR relevant

SN.	HS Code	Commodity
		products as per Annex 1)
886.	49100010	Advertising calendar
887.	49100090	Other printed calendars
888.	4911	Other printed matter, including printed pictures and photographs. (EUDR relevant products as per Annex 1)
889.	49111010	Posters, printed
890.	49111020	Commercial catalogues
891.	49111030	Printed inlay cards
892.	49111090	Other advertising material
893.	49119100	Pictures, designs, and photographs
894.	49119910	Hard copy (printed) of computer software
895.	49119920	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purposes reproduced with computer or other devices
896.	49119990	Other printed matter

Section XI: Textiles and textile articles

SN.	HS Code	Commodity
897.	5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp
898.	53021000	True hemp, raw or retted
899.	53029000	Other
900.	5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed
901.	53031010	Jute, raw or retted
902.	53031090	Other
903.	53039010	Jute cutting
904.	53039090	Other
905.	5305	Coconut, abaca (Manila hemp), ramie and other vegetable textile fibres, raw or processed
906.	53050010	Coir bristles fibre

SN.	HS Code	Commodity
907.	53050030	Curled or machine twisted coir fibre
908.	53050040	Coir pith
909.	53050050	Of Abaca
910.	53050090	Of others
911.	5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03
912.	53101011	Containing 100% by weight of jute: Carpet backing fabrics
913.	53101012	Containing 100% by weight of jute: Sacking fabrics
914.	53101013	Containing 100% by weight of jute: Hessian fabrics
915.	53101014	Containing 100% by weight of jute: Jute canvas
916.	53101019	Containing 100% by weight of jute: Other
917.	53101091	Other: Woven blended fabrics containing more than 50% by weight of Jute
918.	53101092	Other: Stranded woven fabrics of jute containing 50% or more by weight jute
919.	53101093	Other: Jute swim fabrics
920.	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
921.	540310	High tenacity yarn of viscose rayon
922.	54031010	Viscose rayon tyre yarn - 1,233 decitex
923.	54031020	Viscose rayon tyre yarn - 1,833 decitex
924.	54031090	Other
925.	54033100	Other yarn, single: -- Of viscose rayon, untwisted or with a twist not exceeding 120
926.	54033200	Other yarn, single: -- Of viscose rayon, with a twist exceeding 120 turns per metre
927.	54033300	Other yarn, single: -- Of cellulose acetate
928.	540339	Other
929.	54033910	Cuprammonium rayon
930.	54033990	Other
931.	540341	Other yarn, multiple (folded) or cabled: -- Of viscose rayon

SN.	HS Code	Commodity
932.	54034110	Upto 67 decitex
933.	54034120	Of 83 decitex
934.	54034130	Of 111 decitex, bright
935.	54034140	Of 111 decitex, dull
936.	54034150	Of 133 decitex, bright
937.	54034160	Of 133 decitex, dull
938.	54034170	Of 167 decitex, bright
939.	54034180	Of 167 decitex, dull
940.	54034190	Other
941.	540342	Other yarn, multiple (folded) or cabled: -- Of cellulose acetate
942.	54034210	Acetate rayon filament yarn, 83 decitex
943.	54034220	Acetate rayon filament yarn, 111 decitex
944.	54034230	Acetate rayon filament yarn, 133 decitex
945.	54034240	Acetate rayon filament yarn, 167 decitex
946.	54034250	Acetate rayon filament yarn, 333 decitex
947.	54034290	Other
948.	540349	Other yarn, multiple (folded) or cabled: -- Other
949.	54034911	Cuprammonium filament yarn -- Of 33 decitex
950.	54034912	Cuprammonium filament yarn -- Of 44 decitex
951.	54034913	Cuprammonium filament yarn -- Of 67 decitex
952.	54034914	Cuprammonium filament yarn -- Of 83 decitex
953.	54034915	Cuprammonium filament yarn -- Of 89 decitex
954.	54034919	Cuprammonium filament yarn -- Other
955.	54034990	Cuprammonium filament yarn -- Other
956.	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.
957.	54081000	Woven fabrics obtained from high tenacity yarn of viscose rayon

SN.	HS Code	Commodity
958.	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.
959.	550410	Of viscose rayon
960.	55041011	Obtained from wood other than bamboo -- Flame retardant Viscose Rayon fibre
961.	55041019	Obtained from wood other than bamboo -- Other
962.	55041021	Obtained from bamboo -- Flame retardant Viscose Rayon fibre
963.	55041029	Obtained from bamboo -- Other
964.	55041090	Other
965.	5602	Felt, whether or not impregnated, coated, covered or laminated.
966.	560290	Other
967.	56029010	of Rubberized Coir, needled felt

Section XII: Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

SN.	HS Code	Commodity
968.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.
969.	640411	Footwear with outer soles of rubber or plastics: -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like training shoes and the like
970.	64041110	Of rubber sole with canvas upper
971.	64041120	Of rubber sole with leather cloth uppers
972.	64041190	Other
973.	640419	Footwear with outer soles of rubber or plastics: -- Other
974.	64041910	Of rubber sole with canvas upper
975.	64041920	Of rubber sole with leather cloth uppers
976.	64041990	Other
977.	64042000	Footwear with outer soles of leather or composition leather

Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

SN.	HS Code	Commodity
978.	68080000	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.
979.	6809	Articles of plaster or of compositions based on plaster.
980.	68091100	Boards, sheets, panels, tiles and similar articles, not ornamented: -- Faced or reinforced with paper or paperboard only
981.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like.
982.	681140	Containing asbestos
983.	68114010	Asbestos - cement sheets
984.	68114020	Asbestos - cement tiles
985.	68114090	Other
986.	68118100	Not containing asbestos: -- Corrugated sheets
987.	68118200	Not containing asbestos: -- Other sheets, panels, tiles and similar articles
988.	681189	Not containing asbestos: -- Other articles
989.	68118910	Tubes, pipes and tube or pipe fittings
990.	68118990	Other

Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

SN.	HS Code	Commodity
991.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
992.	71161000	Of natural or cultured pearls
993.	71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)

Section XVII: Vehicles, aircraft, vessels and associated transport equipment

SN.	HS Code	Commodity
994.	8712	Bicycles and other cycles (including delivery tricycles), not motorised.

SN.	HS Code	Commodity
995.	871200	Bicycles and other cycles (including delivery tricycles), not motorised:
996.	87120010	Bicycles
997.	87120090	Other
998.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.
999.	89031100	Inflatable (including rigid hull inflatable) boats: -- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg
1000.	89031200	Inflatable (including rigid hull inflatable) boats: -- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg
1001.	89031900	Inflatable (including rigid hull inflatable) boats: -- Other
1002.	89032100	Sailboats, other than inflatable, with or without auxiliary motor: -- Of a length not exceeding 7.5 m
1003.	89032200	Sailboats, other than inflatable, with or without auxiliary motor: -- Of a length exceeding 7.5 m but not exceeding 24 m
1004.	89032300	Sailboats, other than inflatable, with or without auxiliary motor: -- Of a length exceeding 24 m
1005.	89033100	Motorboats, other than inflatable, not including outboard motorboats: -- Of a length not exceeding 7.5 m
1006.	89033200	Motorboats, other than inflatable, not including outboard motorboats: -- Of a length exceeding 7.5 m but not exceeding 24 m
1007.	89033300	Motorboats, other than inflatable, not including outboard motorboats: -- Of a length exceeding 24 m
1008.	89039300	Other: -- Of a length not exceeding 7.5 m
1009.	89039900	Other: -- Other

Section XVIII: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

SN.	HS Code	Commodity
1010.	901720	Other drawing, marking-out or mathematical calculating instruments
1011.	90172010	Drawing and marking-out instruments
1012.	90172020	Mathematical calculating instruments
1013.	90172030	Pantograph
1014.	90172090	Other
1015.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.
1016.	90211000	Orthopaedic or fracture appliances
1017.	90212100	Artificial teeth and dental fittings: -- Artificial teeth
1018.	90212900	Artificial teeth and dental fittings: -- Other
1019.	90213100	Other artificial parts of the body: -- Artificial joints
1020.	90213900	Other artificial parts of the body: -- Other
1021.	902140	Hearing aids, excluding parts and accessories
1022.	90214010	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation
1023.	90214090	Other
1024.	90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories
1025.	902190	Other
1026.	90219010	Parts and accessories of hearing aids
1027.	90219090	Other
1028.	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.

SN.	HS Code	Commodity
1029.	92011000	Upright pianos
1030.	92012000	Grand pianos
1031.	92019000	Other
1032.	9202	Other string musical instruments (for example, guitars, violins, harps).
1033.	92021000	Played with a bow
1034.	92029000	Other
1035.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.
1036.	92051000	Brass-wind instruments
1037.	920590	Other
1038.	92059010	Flutes
1039.	92059020	Clarinets
1040.	92059090	Other
1041.	92060000	Percussion musical instruments (for example, drums, xylophones, symbols, castanets, maracas)
1042.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).
1043.	92071000	Keyboard instruments, other than accordions
1044.	92079000	Other
1045.	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.
1046.	92081000	Musical boxes
1047.	92089000	Other

SN.	HS Code	Commodity
1048.	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.
1049.	92093000	Musical instrument strings
1050.	92099100	Other: -- Parts and accessories for pianos
1051.	92099200	Other: -- Parts and accessories for the musical instruments of heading 92.02
1052.	92099400	Other: -- Parts and accessories for the musical instruments of heading 92.07
1053.	92099900	Other: -- Other

Section XX: Miscellaneous manufactured articles

SN.	HS Code	Commodity
1054.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof. (EUDR relevant products as per Annex 1)
1055.	94012000	Seats of a kind used for motor vehicles
1056.	94013100	Swivel seats and variable height adjustment: Of wood
1057.	94014100	Seats other than garden seats or camping equipment, convertible into beds: Of wood
1058.	94015200	Seats of cane, osier, bamboo or similar materials: Of bamboo
1059.	94015300	Seats of cane, osier, bamboo or similar materials: Of rattan
1060.	94015900	Seats of cane, osier, bamboo or similar materials: Other
1061.	9403	Other furniture and parts thereof. (EUDR relevant products as per Annex 1)
1062.	94033010	Wooden furniture of a kind used in offices - Cabinetware
1063.	94034000	Wooden furniture of a kind used in the kitchen
1064.	94035010	Wooden furniture of a kind used in the bedroom - Bedstead
1065.	94036000	Other wooden furniture
1066.	94038200	Furniture of other materials, including cane, osier, bamboo or similar materials: Of bamboo
1067.	94038300	Furniture of other materials, including cane, osier, bamboo or similar materials: Of rattan

SN.	HS Code	Commodity
1068.	94039100	Parts: Of wood
1069.	9406	Prefabricated buildings. (EUDR relevant products as per Annex 1)
1070.	94061010	Prefabricated buildings: Greenhouses
1071.	94061030	Prefabricated buildings: Silos for storing ensilage
1072.	94069010	Prefabricated buildings: Greenhouses
1073.	94069030	Prefabricated buildings: Silos for storing ensilage
1074.	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.
1075.	950300	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:
1076.	9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment
1077.	95044000	Playing cards
1078.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.
1079.	95051000	articles for Christmas festivities
1080.	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.
1081.	95063100	Golf clubs and other golf equipment : -- Clubs, complete
1082.	95063200	Golf clubs and other golf equipment : -- Balls
1083.	95063900	Golf clubs and other golf equipment : -- Other
1084.	95064000	Articles and equipment for table-tennis
1085.	95065100	Tennis, badminton or similar rackets, whether or not strung : -- Lawn-tennis rackets, whether or not strung
1086.	950659	Tennis, badminton or similar rackets, whether or not strung : --Other
1087.	95065910	Other-----Squash or racketball badminton rackets, whether or not strung
1088.	95065990	Other-----Other
1089.	95067000	Ice skates and roller skates, including skating boots with skates attached

SN.	HS Code	Commodity
1090.	950691	Other : -- Articles and equipment for general physical exercise, gymnastics or athletics
1091.	95069110	Other-----Boxing equipment
1092.	95069190	Other
1093.	950699	Other -- Other
1094.	95069910	Badminton shuttle cocks
1095.	95069920	Leg pads and bats for Cricket
1096.	95069930	Shoulder pads for Football
1097.	95069940	Hockey sticks and blades
1098.	95069950	Polo sticks including blades, shafts and heads
1099.	95069960	Sports net
1100.	95069970	Tennis and badminton racket pressures
1101.	95069980	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment
1102.	95069990	Other
1103.	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 9609.
1104.	960810	Ball point pens
1105.	96081011	With liquid ink (for rolling ball pen) – High value ball point pens (US \$ 100 and above c.i.f. per unit)
1106.	96081012	Ball point pens with body or cap of precious metal or rolled precious metal
1107.	96081019	Other
1108.	96081091	Other -- High value ball point pens (US \$ 100 and above c.i.f. per unit)
1109.	96081092	Other -- Ball point pens with body or cap of precious metal or rolled precious metal
1110.	96081099	Other----- Other
1111.	9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors chalks.
1112.	96091000	Pencils and crayons, with leads encased in a sheath

SN.	HS Code	Commodity
1113.	96092000	Pencil leads, black or coloured
1114.	960990	Other
1115.	96099010	Slate pencils
1116.	96099020	Other pencils
1117.	96099030	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks
1118.	96099090	Other
1119.	96110000	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.
1120.	96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof
1121.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.
1122.	96151100	Combs, hair-slides and the like : -- Of hard rubber or plastics
1123.	96151900	Combs, hair-slides and the like : -- Other
1124.	9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR ARTICLES, OF ANY MATERIAL
1125.	961900	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:
1126.	96190010	Sanitary towels (pads) or sanitary napkins
1127.	96190020	Tampons
1128.	96190030	Napkins and napkin liners for babies
1129.	96190040	Clinical diapers
1130.	96190090	Others

Section XXI: Works of art, collectors' pieces and antiques

SN.	HS Code	Commodity
1131.	9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HANDDECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES
1132.	97012100	Of an age exceeding 100 years: - - Paintings, drawings and pastels



SN.	HS Code	Commodity
1133.	97012200	Of an age exceeding 100 years: - - Mosaics
1134.	97012900	Of an age exceeding 100 years: - - Other
1135.	97019100	Other: - - Paintings, drawings and pastels
1136.	97019200	Other: - - Mosaics
1137.	97019900	Other: - - Other
1138.	9703	Original sculptures and statuary, in any material.
1139.	970310	Of an age exceeding 100 years:
1140.	97031090	Other
1141.	970390	Other:
1142.	97039090	Other
1143.	9704	Postage or revenue stamps, stamp-postmarks, first-daycovers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.
1144.	970400	Postage or revenue stamps, stamp-post marks, first- day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907:
1145.	97040010	Used postal stamp
1146.	97040020	Used or unused first-day covers for philatelists
1147.	97040090	Other
1148.	9706	Antiques of an age exceeding 100 years
1149.	97061000	Of an age exceeding 250 years

G. Notes

SN.	Notes
	Chapter 6: <p>1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless, it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.</p> <p>Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.</p>
	Chapter 7: <p>2. In headings 0709, 0710, 0711 and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>, fennel, parsley, chervil, tarragon, cress and sweet marjoram (<i>Majorana hortensis</i> or <i>Origanum majorana</i>).</p>
	Chapter 8: <p>3. This Chapter does not cover inedible nuts or fruits.</p> <p>4. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.</p> <p>5. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:</p> <ol style="list-style-type: none"> for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate); to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
	Chapter 9: <p>6. This Chapter does not cover Cubeb pepper (<i>Piper cubeba</i>) or other products of heading 1211.</p>
	Chapter 12: <p>7. Heading 1207 applies, <i>inter alia</i>, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).</p> <p>8. Heading 1211 applies, <i>inter alia</i>, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 1211 does not, however, apply to:</p> <ol style="list-style-type: none"> medicaments of Chapter 30; perfumery, cosmetic or toilet preparations of Chapter 33; or insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808

SN.	Notes
	Chapter 13:
9.	<p>Heading 1302 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:</p> <ul style="list-style-type: none"> a. liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704); b. malt extract (heading 1901); c. extracts of coffee, tea or mate (heading 2101); d. vegetable saps or extracts constituting alcoholic beverages (Chapter 22); e. camphor, glycyrrhizin or other products of heading 2914 or 2938; f. concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939); g. medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3882); h. tanning or dyeing extracts (heading 3201 or 3203); i. essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or j. natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).
	Chapter 14:
10.	This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
11.	Heading 1401 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
12.	Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).
	Chapter 17:
13.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. Sugar confectionery containing cocoa (heading 1806); b. Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or c. Medicaments or other products of Chapter 30.
	Chapter 20:
14.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11; b. vegetable fats and oils (Chapter 15);

SN.	Notes
	<p>c. food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insect, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);</p> <p>d. bakers wares and other products of heading 1905; or</p> <p>e. homogenised composite food preparations of heading 2104.</p>
15.	Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
16.	Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
	Chapter 22:
17.	<p>This Chapter does not cover:</p> <ol data-bbox="271 893 1414 1208" style="list-style-type: none"> <li data-bbox="271 893 1414 1006">products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103); <li data-bbox="271 1006 1414 1039">sea water (heading 2501); <li data-bbox="271 1039 1414 1073">distilled or conductivity water or water of similar purity (heading 2853); <li data-bbox="271 1073 1414 1107">acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915); <li data-bbox="271 1107 1414 1140">medicaments of heading 3003 or 3004; or <li data-bbox="271 1140 1414 1174">perfumery or toilet preparations (Chapter 33).
	Chapter 32:
18.	<p>This Chapter does not cover:</p> <ol data-bbox="271 1313 1446 1628" style="list-style-type: none"> <li data-bbox="271 1313 1446 1500">separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212]; <li data-bbox="271 1500 1446 1567">tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or <li data-bbox="271 1567 1446 1601">mastics of asphalt or other bituminous mastics (heading 2715).
19.	Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
	Chapter 33:
20.	<p>This Chapter does not cover:</p> <ol data-bbox="271 2016 1165 2050" style="list-style-type: none"> <li data-bbox="271 2016 1165 2050">natural oleoresins or vegetable extracts of heading 1301 or 1302;

SN.	Notes
	<p>b. soap or other products of heading 3401; or</p> <p>c. gum, wood or sulphate turpentine or other products of heading 3805.</p>
21.	Headings 3303 to 3307 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
22.	The expression "perfumery, cosmetic or toilet preparations" in heading 3307 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.
Section 7:	
23.	<p>Goods put up in sets consisting of two or more separate constituents, some or all of which fall in Section VII and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:</p> <ul style="list-style-type: none"> i. having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked; ii. presented together; and iii. identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
Chapter 39:	
24.	Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.
25.	Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence. Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
26.	<p>In headings 3920 and 3921, the expression "plates, sheets, film foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <ul style="list-style-type: none"> a. articles of Chapter 91 (for example, clock or watch cases); b. articles of Chapter 92 (for example, musical instruments or parts thereof); c. articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings); d. articles of Chapter 95 (for example, toys, games, sports requisites); or

SN.	Notes
	e. articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils and monopods, bipods, tripods and similar articles).
27.	In headings 3901 to 3914, the expression ""primary forms"" applies only to the following forms: (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions; (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
28.	For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
29.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. lubricating preparations of heading 2710 or 3403; b. waxes of heading 2712 or 3404; c. separate chemically defined organic compounds (Chapter 29); d. heparin or its salts (heading 3001); e. solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212; f. organic surface-active agents or preparation of heading 3402; g. run gums or ester gums (heading 3806); h. prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811); i. prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819); j. diagnostic or laboratory reagents on a backing of plastics (heading 3822); k. synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof; l. saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202; m. plaits, wickerwork or other articles of Chapter 46; (o) wall coverings of heading 4814; n. goods of Section XI (textiles and textile articles); o. articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof); p. imitation jewellery of heading 7117; q. articles of Section XVI (machines and mechanical or electrical appliances); r. parts of aircraft or vehicles of Section XVII; s. articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
	Chapter 40:
30.	Except where the context otherwise requires, throughout this Schedule the expression ""rubber"" means the following products, whether or not vulcanised or hard: natural rubber,

SN.	Notes
	balata, guttapercha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
31.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> goods of Section XI (textiles and textile articles); footwear or parts thereof of Chapter 64; headgear or parts thereof (including bathing caps) of Chapter 65; mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber; articles of Chapter 90, 92, 94 or 96; or articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
32.	<p>In headings 4001 to 4003 and 4005, the expression ""primary forms"" applies only to the following forms: (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions); (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.</p>
33.	<p>In headings 4001, 4002, 4003, 4005 and 4008, the expressions ""plates""", ""sheets"" and ""strip"" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 4008, the expressions ""rods"" and ""profile shapes"" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.</p>
Chapter 44:	
34.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> 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); 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); wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404); activated charcoal (heading 3802); articles of heading 4202; goods of Chapter 46; footwear or parts thereof Chapter 64; goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof); goods of heading 6808; imitation jewellery of heading 7117; goods of Section XVI or Section XVII(for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights wares); goods of Section XVIII (for example, clock cases and musical instruments and parts thereof); parts of firearms (heading 9305);

SN.	Notes
	<ul style="list-style-type: none"> n. articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings); o. articles of Chapter 95 (for example, toys, games, sports requisites); p. articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; or q. articles of Chapter 97 (for example, works of art).
35.	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.
36.	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.
37.	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.
38.	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.
39.	Subject to note a. of this chapter 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. 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.
40.	For the purposes of sub-heading 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.
41.	For the purposes of sub-heading 4401 32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum crosssectional dimension greater than 25 mm;
42.	For the purposes of sub-heading 4407 13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

SN.	Notes
43.	For the purposes of sub-heading 4407 14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.
44.	<p>The definition of handicrafts for the purpose of classification in this chapter:</p> <ul style="list-style-type: none"> a. A handicraft must be predominantly made by hand. Machinery can also be used in the manufacturing process as a secondary process. b. It must be graced with visual appeal in the form of ornamentation or in-lay work or some similar work lending it an element of artistic improvement and such ornamentation must be of a substantial nature and not a mere pretence. The classification codes for the handicrafts are only illustrative. The description can cover other headings as well.
	Chapter 45:
45.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. footwear or parts of footwear of Chapter 64; b. headgear or parts of headgear of Chapter 65; or c. articles of Chapter 95 (for example, toys, games, sports requisites)
	Chapter 46:
46.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. wall coverings of heading 4814; b. twine, cordage, ropes or cables, plaited or not (heading 5607); c. footwear or headgear or parts thereof of Chapter 64 or 65; d. vehicles or bodies for vehicles of basketware (Chapter 87); or e. articles of Chapter 94 (for example, furniture, luminaires and lighting fittings)
47.	For the purposes of heading 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.
	Chapter 47:
48.	For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.
	Chapter 48:
49.	For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m ²).
50.	Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
51.	Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

SN.	Notes
52.	Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.
53.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. articles of Chapter 30; b. stamping foils of heading 3212; c. perfumed papers or papers impregnated or coated with cosmetics (Chapter 33); d. paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405); e. sensitised paper or paperboard of headings 3701 to 3704; f. paper impregnated with diagnostic or laboratory reagents (heading 3822); g. paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39); h. articles of heading 4202 (for example, travel goods); i. articles of Chapter 46 (manufactures of plaiting material); j. paper yarn or textile articles of paper yarn (Section XI); k. articles of Chapter 64 or Chapter 65; l. abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter); m. metal foil backed with paper or paperboard (generally XIV or Section XV); n. articles of heading 9209; o. articles of Chapter 95 (for example, toys, games, sports requisites); or p. articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners].
54.	Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
55.	In this Chapter the expression ""newsprint"" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m ² and not more than 65 g/m ² and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
56.	For the purposes of heading 4802, the expressions ""paper and paperboard, of a kind used for writing, printing or other graphic purposes"" and ""non-perforated punch-cards and

SN.	Notes
	<p>punch tape paper"" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:</p> <p>(A) For paper or paperboard weighing not more than 150 g/m²:</p> <ol style="list-style-type: none"> <li data-bbox="276 451 1451 563">containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and 1. weighing not more than 80 g/m²; or 2. coloured throughout the mass; or <li data-bbox="276 563 1451 642">containing more than 8% ash, and 1. weighing not more than 80 g/m²; or 2. coloured throughout the mass; or <li data-bbox="276 642 1451 720">containing more than 3% ash and having a brightness of 60% or more; or <li data-bbox="276 720 1451 799">containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5kPa.m²/g; or <li data-bbox="276 799 1451 855">containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g. <p>(B) For paper or paperboard weighing more than 150 g/m²:</p> <ol style="list-style-type: none"> <li data-bbox="276 878 1451 911">coloured throughout the mass; or <li data-bbox="276 911 1451 1024">having a brightness of 60% or more, and 1. a caliper of 225 micrometres (microns) or less, or 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or <li data-bbox="276 1024 1451 1158">having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%. Heading 4802 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.
57.	In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
58.	Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.
59.	Headings 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres: <ol style="list-style-type: none"> <li data-bbox="260 1551 1435 1585">in strips or rolls of a width exceeding 36 cm; or <li data-bbox="260 1585 1435 1664">in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
60.	<p>For the purposes of heading 4814, the expression ""wallpaper and similar wall coverings"" applies only to:</p> <p>(A) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration:</p> <ol style="list-style-type: none"> <li data-bbox="260 1821 1435 1922">grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics; <li data-bbox="260 1922 1435 2001">with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

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	<ul style="list-style-type: none"> c. coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or d. covered on the face side with plaiting material, whether or not bound together in parallel strands or woven; <p>(B) borders and friezes, of paper, treated as above whether or not in rolls, suitable for wall or ceiling decoration;</p> <p>(C) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.</p>																																				
61.	<p>For the purposes of sub-headings 4804 11 and 4804 19, ""Kraft- liner"" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight. Weight g/m² Minimum Mullen bursting strength (kPa)</p> <table> <tbody> <tr> <td>115</td> <td>393</td> </tr> <tr> <td>125</td> <td>417</td> </tr> <tr> <td>200</td> <td>637</td> </tr> <tr> <td>300</td> <td>824</td> </tr> <tr> <td>400</td> <td>961</td> </tr> </tbody> </table>	115	393	125	417	200	637	300	824	400	961																										
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62.	<p>For the purposes of sub-headings 4804 21 and 4804 29, ""sack kraft paper"" means machine finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:</p> <p>(A) having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.</p> <p>(B) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight: Weight g/m² Minimum tear mN Minimum tensile kN/m Machine direction Cross Machine direction plus cross direction plus cross direction</p> <table> <tbody> <tr> <td>60</td> <td>700</td> <td>1,510</td> <td>1.9</td> <td>6</td> <td>70</td> <td>830</td> <td>1,790</td> <td>2.3</td> <td>7.2</td> <td>80</td> <td>965</td> <td>2,070</td> <td>2.8</td> <td>8.3</td> <td>100</td> <td>1,230</td> <td>2,635</td> </tr> <tr> <td>3.7</td> <td>10.6</td> <td>115</td> <td>1,425</td> <td>3,060</td> <td>4.4</td> <td>12.3</td> <td></td> </tr> </tbody> </table>	60	700	1,510	1.9	6	70	830	1,790	2.3	7.2	80	965	2,070	2.8	8.3	100	1,230	2,635	3.7	10.6	115	1,425	3,060	4.4	12.3											
60	700	1,510	1.9	6	70	830	1,790	2.3	7.2	80	965	2,070	2.8	8.3	100	1,230	2,635																				
3.7	10.6	115	1,425	3,060	4.4	12.3																															
63.	<p>For the purposes of sub-heading 4805 11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of a mechanical and chemical pulping processes, and having a CMT 30 (corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m at 50 % relative humidity at 23 C.</p>																																				
64.	<p>Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of a mechanical and chemical pulping processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 230C.</p>																																				
65.	<p>Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m² /g</p>																																				
66.	<p>For the purposes of sub-heading 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres</p>																																				

SN.	Notes
	obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m ² /g.
67.	For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m ² , with a coating weight not exceeding 15 g/m ² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.
	Section XI:
68.	<p>Section XI does not cover:</p> <ul style="list-style-type: none"> i. animal brush making bristles or hair (heading 0502), horsehair or horsehair waste (heading 0511), ii. human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911), iii. cotton linters or other vegetable materials of Chapter 14, (d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813, iv. articles of heading 3005 or 3006, yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306, v. sensitised textiles of headings 3701 to 3704, vi. monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46), vii. woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39, viii. woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40, ix. hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304, x. articles of textile materials of heading 4201 or 4202, xi. products or articles of Chapter 48 (for example, cellulose wadding), xii. footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64, xiii. hair-nets or other headgear or parts thereof of Chapter 65, xiv. goods of Chapter 67, xv. abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815, xvi. glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70), xvii. articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings), xviii. articles of Chapter 95 (for example, toys, games, sports requisites and nets), xix. articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners], or xx. articles of Chapter 97.
69.	For the purpose of Section XI:

SN.	Notes
	<p>i. Elastic products consisting of textile materials combined with rubber threads are classified in this section;</p> <p>ii. the expression "impregnated" includes "dipped";</p> <p>iii. the expression "polyamides" includes "aramids";</p> <p>iv. and, where applicable, throughout this schedule, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length;</p> <p>v. textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this section.</p> <p>vi. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile materials. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.</p> <p>(B) For the purposes of the above rule:</p> <p>a. gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components, for the classification of woven fabrics, metal thread is to be regarded as a textile material,</p> <p>b. the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter,</p> <p>c. when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter,</p> <p>d. where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.</p> <p>(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.</p> <p>vii. the expression ""high tenacity yarn"" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following: single yarn of nylon or other polyamides, or of polyesters 60 cN/tex multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters 53 cN/tex single, multiple (folded) or cabled yarn of viscose rayon - 27 cN/tex</p>
70.	<p>(A) For the purposes of Section XI, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as """"twine, cordage, ropes and cables"""":</p> <p>i. of silk or waste silk, measuring more than 20,000 decitex,</p> <p>ii. of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex,</p>

SN.	Notes
	<p>iii. of true hemp or flax: (polished or glazed, measuring 1,429 decitex or more; or not polished or glazed, measuring more than 20,000 decitex);</p> <p>iv. of coir, consisting of three or more plies,</p> <p>v. of other vegetable fibres, measuring more than 20,000 decitex, or</p> <p>vi. reinforced with metal thread.</p> <p>(B) Exceptions:</p> <ul style="list-style-type: none"> i. yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread, ii. man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54, iii. silkworm gut of heading 5006, and monofilaments of Chapter 54, iv. metallised yarn of heading 5605, yarn reinforced with metal thread is subject to paragraph (A) (f) above, and (e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.
71.	<p>(A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn [single, multiple (folded) or cabled] put up:</p> <ul style="list-style-type: none"> i. on cards, reels, tubes or similar supports, of a weight (including support) not exceeding: <ul style="list-style-type: none"> a. 85g in the case of silk, waste silk or man-made filament yarn, or b. 125g in other cases, ii. in balls, hanks or skeins of a weight not exceeding: <ul style="list-style-type: none"> a. 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste, b. 125g in the case of all other yarns of less than 2,000 decitex, or c. 500g in other cases, iii. in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 85g in the case of silk, waste silk or man-made filament yarn, or iv. 125g in other cases, <p>(B) Exceptions:</p> <ul style="list-style-type: none"> i. single yarn of any textile material, except: <ul style="list-style-type: none"> a. single yarn of wool or fine animal hair, unbleached, and b. single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex, ii. multiple (folded) or cabled yarn, unbleached: <ul style="list-style-type: none"> a. of silk or waste silk, however put up, or b. of other textile material except wool or fine animal hair, in hanks or skeins, c. multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less, and iii. single, multiple (folded) or cabled yarn of any textile material: <p>put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).</p>
	<p>Chapter 49:</p>

SN.	Notes
72.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> photographic negatives or positives on transparent bases (Chapter 37); maps, plans or globes, in relief, whether or not printed (heading 9023); playing cards or other goods of Chapter 95; or original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97
73.	For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
74.	Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.
75.	<p>Heading 4901 also covers:</p> <ol style="list-style-type: none"> a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes; a pictorial supplement accompanying, and subsidiary to, a bound volume; and printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.
76.	Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
77.	For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
<p>Chapter 54:</p>	
78.	<p>Throughout this Schedule, the term manmade fibres means staple fibres and filaments of organic polymers produced by manufacturing processes either:</p> <ol style="list-style-type: none"> by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates. The terms ""synthetic"" and ""artificial""", used in relation to fibres, mean: synthetic fibres as defined at (a); artificial fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres. The terms ""man-

SN.	Notes
	made", "synthetic" and "artificial" shall have the same meaning when used in relation to "textile materials".
79.	Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.
	Chapter 55:
80.	<p>Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:</p> <ol data-bbox="271 608 1394 833" style="list-style-type: none"> <li data-bbox="271 608 700 642">length of tow exceeding 2 m; <li data-bbox="271 642 747 676">twist less than 5 turns per metre; <li data-bbox="271 676 890 709">measuring per filament less than 67 decitex; <li data-bbox="271 709 1394 777">synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length; <li data-bbox="271 777 1002 810">total measurement of tow more than 20,000 decitex. <p>Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.</p>
	Chapter 56:
81.	<p>This Chapter does not cover:</p> <ol data-bbox="271 983 1457 1455" style="list-style-type: none"> <li data-bbox="271 983 1394 1170">wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium; <li data-bbox="271 1170 747 1203">textile products of heading 5811; <li data-bbox="271 1203 1351 1271">natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805); <li data-bbox="271 1271 1457 1304">agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); <li data-bbox="271 1304 1287 1338">metal foil on a backing of felt or nonwovens (generally Section XIV or XV); <li data-bbox="271 1338 1426 1455">Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles of heading 9619.
82.	The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
83.	<p>Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 5602 and 5603 do not, however, cover:</p> <ol data-bbox="271 1769 1457 2028" style="list-style-type: none"> <li data-bbox="271 1769 1457 1882">felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40); <li data-bbox="271 1882 1457 2016">nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

SN.	Notes
	<p>c. plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).</p>
	Chapter 68:
84.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> goods of Chapter 25; coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard); coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric); articles of Chapter 71; tools or parts of tools, of Chapter 82; lithographic stones of heading 8442; electrical insulators (heading 8546) or fittings of insulating material of heading 8547; dental burrs (heading 9018); articles of Chapter 91 (for example, clocks and clock cases); articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings); articles of Chapter 95 (for example, toys, games and sports requisites); articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), of heading 9609 (for example, slate pencils), heading 9610 (for example, drawing slates) or of heading 9620 (monopods, bipods, tripods and similar articles); or; articles of Chapter 97 (for example, works of art).
	Chapter 71:
85.	<p>Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:</p> <ol style="list-style-type: none"> of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
86.	<p>(A) Headings 7113, 7114 and 7112.5 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (b) of the foregoing Note does not apply to such articles.</p> <p>(B) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).</p>
87.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> amalgams of precious metal, or colloidal precious metal (heading 2843); sterile surgical suture materials, dental fillings or other goods of Chapter 30; goods of Chapter 32 (for example, lusters);

SN.	Notes
	<ul style="list-style-type: none"> d. supported catalysts (heading 3812.5); e. articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42; f. articles of heading 4303 or 4304; (g) goods of Section XI (textiles and textile articles); g. goods of Section XI (textiles and textile articles); h. footwear, headgear or other articles of Chapter 64 or 65; i. umbrellas, walking-sticks or other articles of Chapter 66; j. abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522); k. articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments); l. arms or parts thereof (Chapter 93); m. articles covered by Note 2 to Chapter 95; n. articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or o. original sculptures or statutory (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.
88.	<ul style="list-style-type: none"> (A) The expression "precious metal" means silver, gold and platinum. (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium. (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
Section XVII:	
89.	<p>This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.</p>
90.	<p>The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:</p> <ul style="list-style-type: none"> a. joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016), b. parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), c. articles of Chapter 82 (tools), d. articles of heading 8306, e. machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483, f. electrical machinery or equipment (Chapter 85), g. articles of Chapter 90,

SN.	Notes
	<ul style="list-style-type: none"> h. articles of Chapter 91, i. arms (Chapter 93), j. luminaries and lighting fittings and parts thereof of heading 9405, or k. brushes of a kind used as parts of vehicles (heading 9603).
91.	References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.
92.	<p>For the purposes of this Section:</p> <ul style="list-style-type: none"> a. vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87, b. amphibious motor vehicles are classified under the appropriate heading of Chapter 87, c. aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
93.	Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows: <ul style="list-style-type: none"> a. in Chapter 86 if designed to travel on a guide-track (hovertrains), b. in Chapter 87 if designed to travel over land or over both land and water, c. in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing - stages or also able to travel over ice. Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.
	Chapter 87:
94.	This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
95.	Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.
	Chapter 90:
96.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911); b. supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI); c. refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

SN.	Notes
	<ul style="list-style-type: none"> d. glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71); e. goods of heading 7007, 7008, 7011, 7014, 7015 or 7017; f. parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021; g. pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds(heading 8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 8466, including fittings with optical devices for reading the scale (for example, "“optical”“ dividing heads) but not those which are in themselves essentially optical instruments(for example, alignment telescopes); calculating machines(heading 8470); valves or other appliance of heading 8481; machines and apparatus(including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486; h. searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re- recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus , radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables(heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544; i. searchlights or spotlights of heading 9405; j. articles of Chapter 95; k. monopods, bipods, tripods and similar articles, of heading 9620; l. capacity measures, which are to be classified according to their constituent material; or m. spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 or Section XV).
97.	The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
98.	<p>For the purpose of heading 9021, the expression "“orthopedic appliances”" means appliances for:</p> <ul style="list-style-type: none"> i. preventing or correcting bodily deformities; or ii. supporting or holding parts of the body following an illness, operation or injury. <p>Orthopedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.</p>
	Chapter 92:
99.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

SN.	Notes
	<ul style="list-style-type: none"> b. microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter; c. toy instruments or apparatus (heading 9503); d. brushes for cleaning musical instruments (heading 9603), or monopods, bipods, tripods and similar articles (heading 9620); or e. collectors' pieces or antiques (heading 9705 or 9706).
100.	<p>Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments. Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and nota forming a part of such instrument.</p>
	Chapter 94:
101.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63; b. mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing mirrors)] of heading 7009; c. articles of Chapter 71; d. parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303; e. furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452); f. lamps or light sources and parts thereof of Chapter 85; g. furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529); h. articles of heading 8714; i. dentists' chairs incorporating dental appliances of heading 9018 or dentists spittoons (heading 9018); j. articles of Chapter 91 (for example, clocks and clock cases); k. toy furniture or toy, luminaries and lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than lightings strings) such as Chinese lanterns (heading 9505); or (m)monopods, bipods, tripods and similar articles (heading 9620).
102.	<p>The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:</p> <ul style="list-style-type: none"> a. Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture; b. seats and beds.
103.	<p>(A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass</p>

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	<p>(including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.</p> <p>(B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.</p>
104.	<p>For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings. Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.</p>
	<p>Chapter 95:</p>
105.	<p>This Chapter does not cover:</p> <ul style="list-style-type: none"> a. Candles (heading 3406); b. fireworks or other pyrotechnic articles of heading 3604; c. yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI; d. sports bags or other containers of heading 4202, 4303 or 4304; e. fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys); f. textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63; g. sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65; h. walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603); i. unmounted glass eyes for dolls or other toys, of heading 7018; j. parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39); k. bells, gongs or the like of heading 8306; l. pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543); m. sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII; n. children's bicycles (heading 8712); o. unmanned aircraft (heading 8806); p. sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood); q. spectacles, goggles or the like, for sports or outdoor games (heading 9004); r. decoy calls or whistles (heading 9208);

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	<p>s. arms or other articles of Chapter 93;</p> <p>t. electric garlands of all kinds (heading 9405);</p> <p>u. monopods, bipods, tripods and similar articles (heading 9620);</p> <p>v. racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or</p> <p>w. Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table lines, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).</p>
106.	Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
107.	Subject to the provisions of Note 1, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3(b) of the General rules for Interpretation of this schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
108.	Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).
	Chapter 96:
109.	<p>This Chapter does not cover:</p> <p>a. pencils for cosmetic or toilet uses (Chapter 33);</p> <p>b. articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);</p> <p>c. imitation Jewellery (heading 7117);</p> <p>d. parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);</p> <p>e. cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;</p> <p>f. articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);</p> <p>g. articles of Chapter 91 (for example, clock or watch cases);</p> <p>h. musical instruments or parts or accessories thereof (Chapter 92);</p> <p>i. articles of Chapter 93 (arms and parts thereof);</p> <p>j. articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);</p> <p>k. articles of Chapter 95 (toys, games, sports requisites);</p> <p>l. works of art, collectors' pieces or antiques (Chapter 97).</p>
110.	Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural,

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	synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents
	Chapter 97:
111.	<p>This Chapter does not cover:</p> <ol style="list-style-type: none"> unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907; theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
112.	Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
113.	Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
114.	<p>(A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.</p> <p>(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.</p>
115.	Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Annexure 1: HS codes of NTFP Products

S.no.	Species	Minor Forest Produce	Botanical Name	HS Code
1	Malkangani	Malkangani Seed (Dry)	<i>Celastrus paniculatus</i>	12119019
2	Bibiding	Bibiding (Vaayvidang)	<i>Embelia Species</i>	12119019
3	Kalmegh	Kalmegh/Bhuineem (Dry)	<i>Andrographis Paniculata</i>	12119059
		Kalmegh/Bhuineem (Dry)		12119059
4	Amla	Amla (Seedless) (Dry)	<i>Phyllanthus emblica</i>	08134090
5	Rangeeni Lac	Rangeeni Lac/Chhili Lac (Dry)	<i>Lac</i>	13019099
6	Reetha	Reetha Fruit (Dry)	<i>Sapindus emarginatus</i>	12119019
7	Van Jeera	Van Jeera Seed	<i>Vernonia anthelmintica</i>	09093129
8	Satavar	Satavar Root (Dry)	<i>Asparagus recemosus</i>	12119049
9	Charota	Charota Seed	<i>Cassia tora</i>	09109915
		Charota Seed		09109915
10	Honey	Honey	<i>Honey</i>	04090000
11	Nagarmotha	Nagarmotha (Dry)	<i>Cyperus rotundus</i>	12119049
12	Mahul	Mahul Leaf	<i>Bauhinia vahlii</i>	12119029
13	Harra (Harad)	Harra Sabut (Dry)	<i>Terminalia Chebula</i>	12119019
		Harra Sabut (Dry)		12119019
		Harra Kachariya (Harra Chhilka)		12119019
14	Baheda	Baheda Sabut (Dry)	<i>Terminalia bellirica</i>	12119019
		Baheda Sabut (Dry)		12119019
		Baheda Kachariya (Baheda Chhilka)		
15	Giloy	Giloy (Dry)	<i>Tinospora cordifolia</i>	12119058
		Giloy (Dry)		12119058
16	Kusumi Lac	Kusumi Lac/Chhili Lac (Dry)	<i>Lac</i>	13019099
17	Van Tulsi	Van Tulsi Seed	<i>Ocimum tenuiflorum</i>	12119019
18	Bhelwa	Bhelwa (Bhilwa)	<i>Semecarpus anacardium</i>	12119019
19	Shikakai	Shikakai Phalli (Pod) (Dry)	<i>Acacia concinna</i>	12119019
20	Tamarind	Tamarind (With Seeds)	<i>Tamarindus indica</i>	12119019
		Tamarind (With Seeds)		12119019
		Tamarind (Seedless)		12119019
		Tamarind Seed		12119019
21	Mahua	Mahua Flower (Dry)	<i>Madhuca longifolia</i>	06039000
		Mahua Seed		12119019
22	Broom	Hill Broom (Grass)	<i>Thysanolaena maxima</i>	14049090
23	Kaunch	Kaunch Seed	<i>Mucuna pruriens</i>	12119019
24	Dhawai Flower	Dhawai Flower (Dry)	<i>Woodfordia fruticosa</i>	06039000
25	Chironji	Chironji Guthli	<i>Buchanania lanzan</i>	12119019

S.no.	Species	Minor Forest Produce	Botanical Name	HS Code
		Chironji Guthli		12119019
26	Karanj	Karanj Seed	<i>Pongamia pinnata</i>	12119019
27	Bael	Bael Pulp (Dry)	<i>Aegle marmelos</i>	22029920
		Bael Pulp (Dry)		22029920
28	Kullu Gum	Kullu Gum	<i>Sterculia Urenus</i>	13019019
29	Kaju	Kaju Guthli (Raw)	<i>Anacardium occidentale</i>	12119019
		Kaju Guthli (Raw)		12119019
30	Saal	Saal Seed	<i>Shorea Robusta</i>	12119019
		Saal Seed		12119019
31	Kusum	Kusum Seed	<i>Schleichera oleosa</i> seed	12119019
		Kusum Seed		12119019
32	Neem	Neem Seed	<i>Azadirachta indica</i>	12119014
33	Jamun	Jamun Seed (Dry)	<i>Syzygium cumini</i>	12119019
		Jamun Seed (Dry)		12119019

Annexure-2: EUDR Goods Applicable under the IFWCS Certifications

Goods classified under the Annex I (Relevant commodities and relevant products as referred to in Article 1 of the EU Regulation on Deforestation-Free Products (EU) 2023/1115, that are applicable to the IFWCS certifications:

Relevant commodity	Relevant products
Oil palm	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
Rubber	4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
	ex 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
	ex 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings)
	ex 4007 Vulcanised rubber thread and cord
	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
	ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
	ex 4013 Inner tubes, of rubber
	ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber
	ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40

Relevant commodity	Relevant products
	ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber
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 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like 4405 Wood wool; wood flour 4406 Railway or tramway sleepers (cross-ties) of wood 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for 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)

Relevant commodity	Relevant products
	4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
	4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
	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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