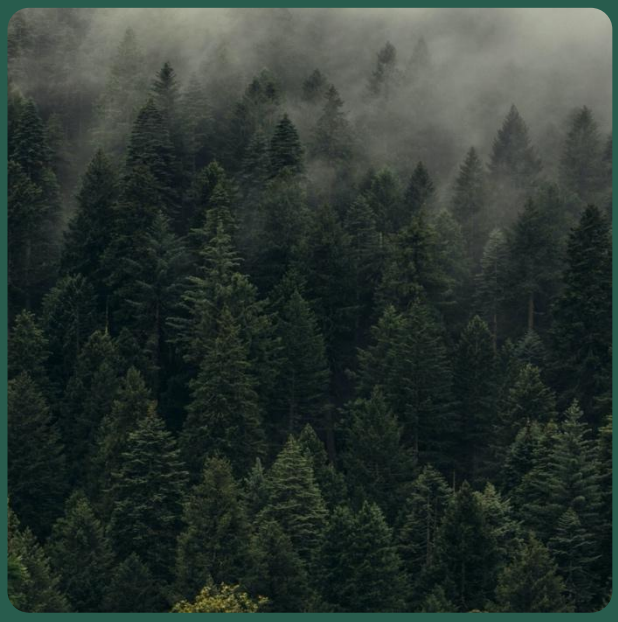


Guidance

FSC PRODUCT CLASSIFICATION & HARMONIZED SYSTEM ALIGNMENT

FSC-GUI-40-004a V1-1 EN

17/08/2026

FSC FORESTS FOR ALL FOREVER™

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INTRODUCTION

Background

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

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

The Regulation (EU) 2023/1115 (EUDR) is the EU deforestation-free regulation that aims to prevent the import and export of products linked to deforestation and forest degradation. The regulation covers seven commodities (cattle, cocoa, coffee, oil palm, rubber, soya, and wood). The EU announced updates and simplifications to the list of products covered by the EUDR in December 2025 via Regulation (EU) 2025/2650 and in July 2026 via Delegated Act C(2026)4920.

Purpose and Structure of this Guide

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

The objective of FSC-GUI-40-004a is to provide additional guidance to organizations who are certified against the FSC Regulatory Module and intend to align the FSC Product Classification with the HS Nomenclature.

Part 1 of the Guide outlines the alignment between FSC Product Classification and HS nomenclature. Similar to FSC-STD-40-004a, it is split into three sections: wood products, pulp and paper products, and non-timber forest products (NTFPs). Each section consists of a table in which the product group nomenclatures are organized hierarchically (i.e., Level 1, Level 2, and Level 3). The relevant HS nomenclature that may fall within the scope of the EUDR is highlighted in green.

Annex 1 to this Guide outlines the relevant commodities covered by the EUDR and corresponding nomenclature. It is a reproduction of the table in Annex 1 of the Regulation (EU) 2023/1115 (the EUDR), with amendments by Regulation (EU) 2025/2650 and the Delegated Act C(2026)4920.

How to Use this Guide

Where a cell in the table is highlighted in green (signifying that the HS nomenclature for a specific product type may fall within the scope of the EUDR), users of this Guide should also cross-check the corresponding entry in Annex 1 of this Guide. This is because Annex 1 outlines exceptional circumstances where a particular HS code will not fall within the scope of the EUDR (e.g. some HS codes are covered by the EUDR, unless the relevant product meets the definition of waste as defined in Article 3, point (1), of Directive 2008/98/EC).

There may be limited circumstances where a cell in the table is not highlighted green, but the product may still fall within the scope of the EUDR. For example, an FSC certificate holder who is selling Bamboo plywood (comprising of 95% bamboo fibres, and 5% wood fibres) can select an ‘N5.4’ as the most appropriate product classification. The cell in the table is not highlighted green, because bamboo does not

fall within the scope of the EUDR – however, because this specific product contains wood fibres, the certificate holder may still be required to comply with the EUDR with respect to that product.

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

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PART 1 – ALIGNMENT BETWEEN FSC PRODUCT CLASSIFICATION AND HS NOMENCLATURE

1. Wood Products

KEY:

Cells highlighted in green signify that the HS nomenclature for a specific product type may fall within the scope of the EUDR.

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
W1 Rough wood	4403	Wood in the rough, whether or not stripped of bark or sapwood or roughly squared.	**W1.1** Roundwood (logs)	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
	4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	**W1.2** Fuel wood	4401.11	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms (Coniferous)		
				4401.12	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms (Non-coniferous)		
				4401.21	Wood in chips or particles (Coniferous)		
				4401.22	Wood in chips or particles (Non-coniferous)		
			W1.3 Twigs	4401.11	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms (Coniferous)		
				4401.12	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms (Non-coniferous)		
W2 Wood charcoal	4402.90	Wood charcoal (including shell or nut charcoal), whether or not agglomerated. (Other)					
W3 Wood in chips, fibres, or particles	4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	**W3.1** Wood chips	4401.21	Wood in chips or particles: (Coniferous)		
				4401.22	Wood in chips or particles: (Non-coniferous)		
			W3.2 Sawdust	4401.41	Sawdust		
			W3.3 Wood shavings	4401.49	Sawdust and wood waste and scrap, not agglomerated (Other)		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
	4405.00	Wood wool; wood flour.	**W3.4** Wood wool	4405.00	Wood wool; wood flour.			
			W3.5 Wood flour	4405.00	Wood wool; wood flour.			
			W3.6 Wood pellets	4401.31	Wood pellets			
			W3.7 Sawdust briquettes	4401.32	Wood briquettes			
W4 Impregnated/treated wood	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	**W4.1** Impregnated roundwood	4403.11	Treated with paint, stains, creosote or other preservatives (Coniferous)			
				4403.12	Treated with paint, stains, creosote or other preservatives (Non-coniferous)			
			W4.2 Impregnated railway sleepers/ties	4406.91 4406.92	Railway or tramway sleepers (cross-ties) of wood (Other – Coniferous; Non-coniferous)			
			W4.3 Treated dimensional lumber, timber or plywood	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	**W4.3.1** Treated glued laminated timber	4418.81	Engineered structural timber products (Glue-laminated timber (glulam))
	4406	Railway or tramway sleepers (cross-ties) of wood.				**W4.3.2** Treated finger jointed lumber	4407.11	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. (Coniferous - Of pine (*Pinus spp.*))
							4407.12	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. (Coniferous - Of fir (*Abies spp.*) and spruce (*Picea spp.*))
	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					4407.13	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. (Coniferous - Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*)))

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
							4407.14	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. (Coniferous - Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp.*)))
W5 Solid wood (sawn, chipped, sliced or peeled)	4404	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	**W5.1** Flitches and boules	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
			W5.2 Solid wood boards	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
	4406	Railway or tramway sleepers (cross-ties) of wood.	**W5.3** Beams	4418.30	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. -Posts and beams other than products of subheadings 4418.81 to 4418.89			
			W5.4 Planks	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
			W5.5 Poles and piles	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	**W5.6** Railway sleepers/ties (not impregnated)	4406.11	Railway or tramway sleepers (cross-ties) of wood - Not impregnated - coniferous			
				4406.12	Railway or tramway sleepers (cross-ties) of wood - Not impregnated - Non-coniferous			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
			W5.7 Raw wood for parquet flooring	4409.10 4409.22 4409.29	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. (Coniferous ; Non-coniferous - Of tropical wood, other)		
			W5.8 Slabs and edgings	4409.10 4409.22 4409.29	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. (Coniferous ; Non-coniferous - Of tropical wood, other))		
	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.		4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	**W5.9** Pencil slats	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
W6 Products from planning mill	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	**W6.1** Dimensional timber and lumber, finished	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
			W6.2 Non-dimensional timber and lumber	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
					or end-jointed, of a thickness exceeding 6 mm.		
	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	**W6.3** Boards (finished)	4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (Other – Other)		
				4409.10	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. (Coniferous)		
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		4409.22	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. (Non-coniferous- Of tropical wood)		
				4409.29	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. (Non-coniferous- Other)		
W7 Veneer	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	**W7.1** Peeled veneer	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
			W7.2 Sliced veneer	4408	Sheets for veneering (including those obtained by slicing		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
					laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
			W7.3 Sawn veneer	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
			W7.4 Veneer strips	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
W8 Wood panels	4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	**W8.1** Plywood	4412 (excluding 4412.10)	Plywood, veneered panels and similar laminated wood.	**W8.1.1** Laminboard	4412.51	Blockboard, laminboard and battenboard (With at least one outer ply of tropical wood)
							4412.52	Blockboard, laminboard and battenboard (Other, with at least one outer ply of non-coniferous wood)
							4412.59	Blockboard, laminboard and battenboard (Other, with both outer plies of coniferous wood)

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
						W8.1.2 Veneer plywood	4412.31 4412.33 4412.34 4412.39	Plywood, veneered panels and similar laminated wood. (Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: - With at least one outer ply of tropical wood; - Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.),* ash (*Fraxinus spp.*), beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp.*), chestnut (*Castanea spp.),* elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp.*), hickory (*Carya spp.*), horse chestnut (*Aesculus spp.*), lime (*Tilia spp.*), maple (*Acer spp.*), oak (*Quercus spp.*), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp.*), robinia (*Robinia spp.*), tulipwood (*Liriodendron spp.*) or walnut (*Juglans spp.*); - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33; - Other, with both outer plies of coniferous wood)

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
							4412.91 4412.92 4412.99	Plywood, veneered panels and similar laminated wood (Other, with at least one outer ply of tropical wood) (Other - Other, with at least one outer ply of non-coniferous wood) (Other - Other, with both outer plies of coniferous wood)
			W8.2 Particleboard	4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	**W8.2.1** Melamine particleboard	4410.11	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. (Of wood - Particle Board)
	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				**W8.2.2** Veneered particleboard	4410.11	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. (Of wood - Particle Board)
						W8.2.3 Oriented Strand Board (OSB)	4410.12	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. (Of wood - Oriented strand board (OSB))
						W8.2.4 Smooth-surface panel		
						W8.2.5 Wood cement particleboard	6808.00	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

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
								cement, plaster or other mineral binders.
						W8.2.6 Plasterboard	6809.11	Articles of plaster or of compositions based on plaster.(Boards, sheets, panels, tiles and similar articles, not ornamented - Faced or reinforced with paper or paperboard only)
						W8.2.7 Strawboard	4410.90	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. (Other)
							6808.00	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.
						W8.2.8 Graded particleboard	4410.11	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. (Of wood - Particle board)
	4412	Plywood, veneered panels and similar laminated wood	**W8.3** Fibreboard	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	**W8.3.1** High-density fibreboard (HDF)	4411.92	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Other - Of a density exceeding 0.8 g/cm³)
							4411.93	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Other - Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³)

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
						W8.3.2 Medium-density fibreboard (MDF)	4411.12	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Medium density fibreboard (MDF): - Of a thickness not exceeding 5 mm)
							4411.13	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Medium density fibreboard (MDF) - Of a thickness exceeding 5 mm but not 9 mm)
							4411.14	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Medium density fibreboard (MDF) - Of a thickness exceeding 9 mm)
						W8.3.3 Softboard	4411.94	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Other - Of a density not exceeding 0.5 g/cm³)
						W8.3.4 Medium-hard-fibreboard	4411.92	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (Other - - of a density exceeding 0.8 g/cm³)
W9 Engineered wood products	4409 (excluding 4409.21)	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	**W9.1** Finger jointed wood	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
				4409 (excluding 4409.21)	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
				4412.41	Plywood, veneered panels and similar laminated wood.			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
					(Laminated veneered lumber (LVL) - With at least one outer ply of tropical wood)		
			W9.2 Laminated veneer lumber (LVL)	4412.42	Plywood, veneered panels and similar laminated wood. (Laminated veneered lumber (LVL) - Other, with at least one outer ply of non-coniferous wood)		
	4412	Plywood, veneered panels and similar laminated wood.		4412.49	Plywood, veneered panels and similar laminated wood. (Laminated veneered lumber (LVL) - Other, with both outer plies of coniferous wood)		
			W9.3 Parallel strand lumber (PSL)	4418.30	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Posts and beams other than products of subheadings 4418.81 to 4418.89)		
				4418.89 4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Engineered structural timber products – Other) (Other - Cellular wood panels ; Other)		
	4413	Densified wood, in blocks, plates, strips or profile shapes.	**W8.4** Wood-wool board	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.		
				6808.00	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.		
			W9.5 Solid-wood board				
			W9.6 Glued laminated timber (GLULAM)	4418.81	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
					Engineered structural timber products (Glue-laminated timber (glulam))		
			W9.7 I-joists, I-beams	4418.83	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. Engineered structural timber products (I beams)		
				4418.82	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. Engineered structural timber products (Cross-laminated timber (CLT or X-lam))		
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other – Other)		
			W9.8 Laminated compressed wood	4413.00	Densified wood, in blocks, plates, strips or profile shapes.		
				4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Cellular wood panels) (Other - Other)		
	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	**W9.9** Composite board	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.		
			W9.10 Compressed wood	4413.00	Densified wood, in blocks, plates, strips or profile shapes.		
			W9.11 Wood-plastic composites	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics,		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
					as defined in Note 9 to this Chapter.		
				3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
W10 Wood package and similar	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	**W10.1** Solid wood packaging	4415.10	Cases, boxes, crates, drums and similar packings; cable-drums.		
			W10.2 Cable-drums	4415.10	Cases, boxes, crates, drums and similar packings; cable-drums.		
	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	**W10.3** Pallets and skids	4415.20	Pallets, box pallets, and other load boards; pallet collars of wood.		
			W10.4 Cooper's products	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		
			W10.5 Container flooring	4412	Plywood, veneered panels and similar laminated wood.		
W11 Wood for construction	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	**W11.1** Doors and door frames	4418.21	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Doors and their frames and thresholds - Of tropical wood)		
				4418.29	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Doors and their frames and thresholds – Other)		
			W11.2 Windows and window frames	4418.11	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Windows, French-windows and their frames - Of tropical wood)		
				4418.19	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Windows, French-windows and their frames - Other)		
			W11.3 Stairs	4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
					panels, shingles and shakes.(Other - Other)			
			W11.4 Dividers	4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Other)			
				4421.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other -Other)			
			W11.5 Flooring	4418.74 4418.75 4418.79	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Assembled flooring panels: - Other, for mosaic floors - Other, multilayer - Other)	**W11.5.1** Laminate flooring	4418.75	Assembled flooring panels (Other, multilayer)
							4418.79	Assembled flooring panels (Other)
						W11.5.2 Parquet flooring	4418.74	Assembled flooring panels (Other, for mosaic floors)
							4418.79	Assembled flooring panels (Other)
						W11.5.3 Plank flooring	4418.79	Assembled flooring panels (Other)
						W11.5.4 Wood-block flooring	4418.74	Assembled flooring panels (Other, for mosaic floors)
							4418.79	Assembled flooring panels (Other)
						W11.5.5 Engineered flooring	4418.75	Assembled flooring panels (Other, multilayer)
							4418.79	Assembled flooring panels (Other)
	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	**W11.6** Gates and garage doors	4418.21 4418.29 4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Doors and their frames and thresholds – of tropical wood ; other). (Other - Cellular wood panels; Other)			
			W11.7 Wall cladding	4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Other)			
			W11.8 Mouldings	4409 (except 4409.21)	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed,			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
					beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		
			W11.9 Hot tubs and sauna	4421.99	Other articles of wood (Other – Other)		
				9406	Prefabricated buildings.		
			W11.10 Wooden insulation	4411.92 4411.93 4411.94	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. (Other: - Of a density exceeding 0.8 g/cm³ - Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³ - Of a density not exceeding 0.5 g/cm³)		
	4421	Other articles of wood.	**W11.11** Window blinds, shutters and similar	4421	Other articles of wood.		
			W11.12 Houses and building elements	9406	Prefabricated buildings.		
			W11.13 Marine constructions, except boats	4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Cellular wood panels; Other)		
			W11.14 Trusses and roofs	4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Cellular wood panels; Other)		
			W11.15 Roofing tiles	4418.92 4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. (Other - Cellular wood panels; Other)		
W12 Indoor furniture	9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	**W12.1** Cabinet	9403.30 9403.40 9403.50 9403.60	Wooden furniture of a kind used in offices ; kitchen ; bedroom. Other wooden furniture		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
			W12.2 Custom furniture	9403.30 9403.40 9403.50 9403.60	Wooden furniture of a kind used in offices ; kitchen ; bedroom.. Other wooden furniture			
			W12.3 Tables	9403.30 9403.40 9403.50 9403.60	Wooden furniture of a kind used in offices ; kitchen ; bedroom. Other wooden furniture			
			W12.4 Beds	9403.50	Wooden furniture of a kind used in the bedroom			
			W12.5 Couches and armchairs	9401.61	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. (Other seats, with wooden frames – Upholstered)			
	9403	Other furniture and parts thereof	**W12.6** Chairs and stools	9401.69	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. (Other seats, with wooden frames - Other)			
			W12.7 Office furniture	9403.30	Wooden furniture of a kind used in offices			
			W12.8 Institutional casework	9403.30 9403.40 9403.50 9403.60	Wooden furniture of a kind used in offices ; kitchen ; bedroom.			
			W12.9 Wardrobes	9403.50	Wooden furniture of a kind used in the bedroom (may include wardrobes)			
			W12.10 Cupboards and chests	9403.60	Other furniture and parts thereof. (Other wooden furniture)			
	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	**W12.11** Kitchen countertops	9403.40	Other furniture and parts thereof. (Wooden furniture of a kind used in the kitchen)			
			W12.12 Parts of furniture	9403.91;	Other furniture and parts thereof.			
			W12.13 Shelves	9403.30 9403.40 9403.50 9403.60	Wooden furniture of a kind used in offices ; kitchen ; bedroom. Other wooden furniture			
				9403.91	Other furniture and parts thereof.			
W13 Outdoor furniture and gardening	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled	**W13.1** Garden furniture	9403.60	Other wooden furniture	**W13.1.1** Garden tables	9403.60	Other wooden furniture
						W13.1.2 Garden benches	9403.60	Other wooden furniture

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
		flooring panels, shingles and shakes.				**W13.1.3** Garden chairs and stools	9403.60	Other wooden furniture
	4421	Other articles of wood.				**W13.1.4** Hammocks and hammock frames	9403.60	Other wooden furniture
							4421.99	Other articles of wood. (Other – Other)
			W13.2 Trellis and plant support	4421.99	Other articles of wood (Other – Other)			
	9403	Other furniture and parts thereof	**W13.3** Shelters and parasols	9403.60	Other wooden furniture			
			W13.4 Fences, fence stakes, pales	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.			
				4412.99	Plywood, veneered panels and similar laminated wood. (Other - Other, with both outer plies of coniferous wood)			
	9406	Prefabricated buildings	**W13.5** Decking and garden sleepers	4418.74 4418.75 4418.79	Assembled flooring panels: - Other, for mosaic floors - Other, multilayer - Other			
			W13.6 Garden sheds	9406.10	Prefabricated buildings of wood.			
			W13.7 Other outdoor furniture and gardening products	9403.60	Other wooden furniture			
W14 Musical instruments	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	**W11.1** String musical instruments	9202	Other string musical instruments (for example, guitars, violins, harps).			
				9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9202	Other string musical instruments (for example, guitars, violins, harps).	**W14.2** Keyboard musical instruments	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
	9205	Wind musical instruments (for example, keyboard		9207	Musical instruments, the sound of which is produced, or must			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
		pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			be amplified, electrically (for example, organs, guitars, accordions).		
	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	**W14.3** Wind or mouth-blown musical instruments	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		
	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouthblown sound signalling instruments.		
	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouthblown sound signalling instruments.	**W14.4** Percussion instruments	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	**W14.5** Parts of musical instruments	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
W15 Recreational goods	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	**W15.1** Playground equipment	9506.99	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. (Other – Other)		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
			W15.2 Toys and games made with wood	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	**W15.3** Sporting goods	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	**W15.3.1** Bicycles	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.
	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.				**W15.3.2** Bats, sticks, poles, and paddles	9506.99	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. (Other – Other)
						W15.3.3 Boards and skis	9506.11 9506.19 9506.21 9506.29	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. (Snow-skis and other snow-ski equipment – Skis ; Other) (Water-skis, surf-boards, sailboards and other water-sport equipment – Sailboard; Other).
						W15.3.4 Other sporting goods	9506.99	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. (Other – Other)

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
W16 Household articles	4414	Wooden frames for paintings, photographs, mirrors or similar objects.	**W16.1** Wooden frames	4414	Wooden frames for paintings, photographs, mirrors or similar objects.		
			W16.2 Brooms, brushes and brush handles	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	**W16.3** Tableware, kitchenware and similar	4419	Tableware and kitchenware, of wood.		
			W16.4 Clothes hangers and pegs	4421.10	Clothes hangers		
			W16.5 Toilet seats	9401.69	Other seats, with wooden frames (Other)		
	4419	Tableware and kitchenware, of wood	**W16.6** Matches	3605.00	Matches, other than pyrotechnic articles of heading 36.04		
	4421	Other articles of wood.	**W16.7** Mousetraps	4421	Other articles of wood.		
	3605	Matches, other than pyrotechnic articles of heading 36.04	**W16.8** Fans	4421	Other articles of wood.		
			W16.9 Ladders	9403.89	Other furniture and parts thereof. Furniture of other materials, including cane, osier, bamboo or similar materials (Other)		
	9401	Seats, with wooden frames	**W16.10** Bath items or accessories	4421.99	Other articles of wood (Other – Other)		
W17 Stationery of wood	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	**W17.1** Pens	9608.10	Ballpoint pens		
	9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing	**W17.2** Pencils	9609.10	Pencils and crayons, with leads encased in a sheath.		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
		charcoals, writing or drawing chalks and tailors' chalks.					
	9611.00	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.	**W17.3** Rulers	9017.20	Drawing, marking-out or mathematical calculating instruments		
	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	**W17.4** Stamps	9611.00	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.		
W18 Other manufactured wood products	4414	Wooden frames for paintings, photographs, mirrors or similar objects.	**W18.1** Dowels and turnery parts of wood	4421	Other article of wood.		
			W18.2 Coffins	4421.20	Coffins		
	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	**W18.3** Medical supplies made of wood	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
			W18.4 Tools, tool bodies and tool handles	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
	4420	Wood marquetry and inlaid wood; caskets and	**W18.5** Ice pop/lolly sticks	4421	Other article of wood.		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
		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.	**W18.6** Jewellery	7117.90	Imitation jewellery (Other)		
	4421	Other article of wood.	**W18.7** Works of art	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.		
	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		9703	Original sculpture and statuary, in any material.		
	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than handpainted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.	**W18.8** Ornamental & decorative objects	4421	Other article of wood.		
				9706	Antiques of an age exceeding 100 years.		
	9703	Original sculpture and statuary, in any material.	**W18.9** Wheels	4421	Other article of wood.		
			W18.10 Boats	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	**W18.11** Wooden lighters	9613.80	Other lighters		
			W18.12 Wildlife and pet products	4421.99	Other article of wood. (Other – Other)		
W19 Other wood products n.e.c	4421.99	Other articles of wood. (Other - Other)					

2. Pulp and Paper Products

KEY:

Cells highlighted in green signify that the HS nomenclature for a specific product type may fall within the scope of the EUDR.

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
P1 Pulp	Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	**P1.1** Mechanical pulp, bleached	4701.00	Mechanical wood pulp.	**P1.1.1** Groundwood	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.
						P1.1.2 Refiner pulp	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.
			P1.2 Mechanical pulp, unbleached	4701.00	Mechanical wood pulp.	**P1.2.1** Groundwood	4701.00	Mechanical wood pulp.
						P1.2.2 Refiner pulp	4701.00	Mechanical wood pulp.
			P1.3 Chemical pulp, bleached	4703.21 4703.29	Chemical wood pulp, soda or sulphate, other than dissolving grades. (Semi-bleached or bleached – Coniferous; Non-coniferous)			
				4704.21 4703.29	Chemical wood pulp, sulphite, other than dissolving grades. (Semi-bleached or bleached - Coniferous; Non-coniferous)			
			P1.4 Chemical pulp, unbleached	4703.11 4703.19	Chemical wood pulp, soda or sulphate, other than dissolving grades. (Unbleached – Coniferous; Non-coniferous)			
				4704.11 4704.19	Chemical wood pulp, sulphite, other than dissolving grades. (Unbleached - Coniferous; Non-coniferous)			
			P1.5 Semi-chemical pulp, bleached	4703.21 4703.29	Chemical wood pulp, soda or sulphate, other than dissolving grades. (Semi-bleached or bleached – Coniferous; Non-coniferous)			
				4704.21 4704.29	Chemical wood pulp, soda or sulphate, other than dissolving grades. (Semi-bleached or bleached – Coniferous; Non-coniferous)			
			P1.6 Semi-chemical pulp, unbleached	4703.11 4703.19	Chemical wood pulp, sulphite, other than dissolving grades. (Unbleached - Coniferous; Non-coniferous)			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
				4704.11 4704.19	Chemical wood pulp, sulphite, other than dissolving grades. (Unbleached - Coniferous; Non-coniferous)			
			P1.7 Dissolving pulp	4702.00	Chemical wood pulp, dissolving grades.	**P1.7.1** Specialty cellulose	4702.00	Chemical wood pulp, dissolving grades.
						P1.7.2 Cellulose derivatives	3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
						P1.7.3 Regenerated cellulose film	3920.71	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials [..] of regenerated cellulose
						P1.7.4 Rayon and other synthetic fibres	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
							5408.10	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. - Woven fabrics obtained from high tenacity yarn of viscose rayon
							5504.10	Artificial staple fibres, not carded, combed or otherwise processed for spinning. - Of viscose rayon
			P1.8 Pulp from recovered paper	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	**P1.8.1** Recovered pulp, deinked	4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard
						P1.8.2 Recovered pulp, not deinked	4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard
P2 Paper	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	**P2.1** Copying, printing, communication paper	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading	**P2.1.1** Coated paper	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-

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
					48.01 or 48.03; hand-made paper and paperboard.			coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.
				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.	**P2.1.2** Uncoated paper	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.
			P2.2 Newsprint	4801.00	Newsprint, in rolls or sheets.			
			P2.3 Wrapping and packaging paper	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
			P2.4 Specialty paper			**P2.4.1** Impregnated papers	4811.51	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) - bleached, weighing more than 150g/m²
						P2.4.2 Photographic base papers	4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard.
						P2.4.3 Thermographic papers	4816.90	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. (Other)
						P2.4.4 Translucent papers	4806.40	Glassine and other glazed transparent or translucent papers
						P2.4.5 Self-copying and carbon papers	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.

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
						P2.4.6 Cigarette papers	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
						P2.4.7 Filter papers	4823.20	Filter paper and paperboard
						P2.4.8 Crepe papers	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.
							4803.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.
						P2.4.9 Embossed paper and perforated paper	4808.40	Kraft paper, creped or crinkled, whether or not embossed or perforated.
						P2.4.10 Composite papers	4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfacecoated or impregnated, whether or not internally reinforced, in rolls or sheets.
						P2.4.11 Wallpaper base	4802.40	Wallpaper base
						P2.4.12 Security paper	4802.57	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
								which not more than 10 % by weight of the total fibre content consists of such fibres: - Other, weighing 40 g/m² or more but not more than 150 g/m²
			P2.5 Hand-made papers	4811.59	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) (Other)			
			P2.6 Tissue paper	4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres.			
				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.			
P3 Paperboard	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	**P3.1** Uncoated paperboard	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
			P3.2 Coated paperboard	4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.			
			P3.3 Pressboard	4823.70	Moulded or pressed articles of paper pulp			
			P3.4 Paperboard laminates	4823.20 4823.40 4823.70 4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. - Filter paper and paperboard;	**P3.4.1** High Pressure Laminates (HPL)	4823.70 4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. (Moulded or

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
					- Rolls, sheets and dials, printed for self-recording apparatus; - Moulded or pressed articles of paper pulp; - Other.			pressed articles of paper pulp ; Other)
						P3.4.2 Low Pressure Laminates (LPL)	4823.70 4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. (Moulded or pressed articles of paper pulp ; Other)
						P3.4.3 Continuous Pressure Laminates (CPL)	4823.70 4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. (Moulded or pressed articles of paper pulp ; Other)
			P3.5 Metalized paperboard	4810.32	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 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m².			
			P3.6 Crepe paperboard	4808.40	Kraft paper, creped or crinkled, whether or not embossed or perforated.			
P4 Corrugated paper and paperboard	4808.10	Corrugated paper and paperboard, whether or not perforated	**P4.1** Linerboard or testliner	4805.24 4805.25	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. (Testliner (recycled liner board): - Weighing 150 g/m² or less - Weighing more than 150 g/m²)			
				4808.10	Corrugated paper and paperboard, whether or not perforated			
			P4.2 Fluting	4805.11 4805.12 4805.19	Fluting paper: - Semi-chemical fluting paper - Straw fluting paper - Other			

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
			P4.3 Corrugated fibreboard	4808.10	Corrugated paper and paperboard, whether or not perforated		
P5 Packaging and wrappings of pulp and paper	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 of the kind described in heading 48.03, 48.09 or 48.10	**P5.1** Cardboard packaging	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard		
			P5.2 Corrugated paper packaging	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard		
			P5.3 Sacks and bags of paper	4819.30 4819.40	Sacks and bags, having a base of a width of 40 cm or more; Other sacks and bags, including cones.		
			P5.4 Food wrapping paper	4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
				4811.59	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) - other		
	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	**P5.5** Carton pack for beverages and liquid food	4811.59	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) - other		
			P5.6 Egg boxes and similar	4823.90	Moulded or pressed articles of paper pulp - Other		
			P5.7 Optical disc packaging and covers	4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard		
P6 Household and sanitary pulp and paper products	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	**P6.1** Cleaning tissues and paper towels	4818.20	Hankerchiefs, cleansing or facial tissues and towels		
				4803.00	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.		
			P6.2 Facial tissues and refreshing tissues	4818.20	Hankerchiefs, cleansing or facial tissues and towels		
				4803.00	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,		

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					surface- decorated or printed, in rolls or sheets.		
	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.	**P6.3** Napkins / serviettes	4818.30	Tablecloths and serviettes		
			P6.4 Toilet paper / bathroom tissue	4818.10	Toilet paper		
			P6.5 Sanitary towels, tampons, diapers and similar	9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.		
	9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	**P6.6** Tablecloths	4818.30	Tablecloths and serviettes		
			P6.7 Dinnerware	4823.69	Trays, dishes, plates, cups and the like, of paper or paperboard (Other)		
			P6.8 Medical supplies made of pulp/paper	4818.90	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, 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. (Other)		
				4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. (Other)		
P7 Stationery of paper (printed and unprinted)	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	**P7.1** Notebooks	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
			P7.2 Pads	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
			P7.3 File folders	4820.30	Binders (other than book covers), folders and file covers		
			P7.4 Rolled thermal paper	4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
			P7.5 Post and greeting cards	4817.20	Letter cards, plain postcards and correspondence cards		
			P7.6 Envelopes	4817.10	Envelopes		
			P7.7 Gummed papers	4811.41 4811.49	Gummed or adhesive paper and paperboard (Self-adhesive; Other)		
	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	**P7.8** Adhesive labels	4821.10	Printed Paper or paperboard labels of all kinds (Printed)		
			P7.9 Transfers	4816.90	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. (Other)		
			P7.10 Postage stamps	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		
				9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		
P8 Printed materials	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	**P8.1** Books	4901 4901 4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
			P8.2 Magazines	4902.90	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. (Other)		
	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	**P8.3** Newspaper	4902.10	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. (Appearing at least four times a week.)		
			P8.4 Advertising materials	4911.10	Trade advertising material, commercial catalogues and the like		
			P8.5 Business cards	4911.10	Trade advertising material, commercial catalogues and the like		
			P8.6 Calendars, diaries and organisers	4910.00	Calendars of any kind, printed, including calendar blocks.		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
	Chapter 95	Toys, games and sports requisites; parts and accessories thereof	**P8.7** Toys and games made with paper	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		
				9504.40	Playing cards		
				9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
			P8.8 Wallpapers	4814	Wallpaper and similar wall coverings; window transparencies of paper.		
P9 Bobbins, spools, rolls and similar	4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; Other articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres					
P10 Other pulp and paper products n.e.c.	4823.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape;. Other articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres					

3. Non-Timber Forest Products (NTFPS)

KEY:

Cells highlighted in green signify that the HS nomenclature for a specific product type may fall within the scope of the EUDR.

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
N1 Barks	1404.90	Vegetable products not elsewhere specified or included. (Other)					
N2 Soil conditioner and substrates for plants	3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.					
N3 Cork and articles of cork	Chapter 45	Cork and articles of cork	**N3.1** Natural cork, raw or boiled	4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
				4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).		
				4503	Articles of natural cork		
			N3.2 Cork powder	4501.90	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. (Other)		
			N3.3 Cork granules	4501.90	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. (Other)		
			N3.4 Cork stoppers	4503.10	Corks and stoppers		
			N3.5 Rolls and panels of compressed cork	4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. (Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs)		
			N3.6 Cork disks	4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. (Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs)		

FSC Product Classification Level 1	HS Nomenclature		FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
			N3.7 Articles of cork	4504.90	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. (Other)		
N4 Straw, wicker, rattan and similar	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	**N4.1** Rattan cane (rough form)	4601.22	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). (Mats, matting and screens of vegetable materials - of rattan)		
			N4.2 Rattan taper (clean, peeled and spitted)	4601.22	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). (Mats, matting and screens of vegetable materials - of rattan)		
	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	**N4.3** Decorative objects and wickerwork	4602.12	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.(Of vegetable materials - of rattan)		
			N4.4 Rattan furniture	9403.83	Furniture of other materials, including cane, osier, bamboo or similar materials (of rattan)		
			N4.5 Rattan furniture components	9403.83	Furniture of other materials, including cane, osier, bamboo or similar materials (of rattan)		
N5 Bamboo and articles of bamboo			**N5.1** Natural bamboo	1401.10	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). (Bamboos)		
			N5.2 Edible bamboo	2005.91	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not		

FSC Product Classification Level 1	HS Nomenclature	FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature
				frozen, other than products of heading 20.06. (Other vegetables and mixtures of vegetables - Bamboo shoots)		
		N5.3 Fuel bamboo	4402.10	Wood charcoal (including shell or nut charcoal), whether or not agglomerated. (Of bamboo)		
		N5.4 Bamboo plywood	4412.10	Plywood, veneered panels and similar laminated wood. (Of bamboo)		
		N5.5 Bamboo flooring	4409.21	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. - Of bamboo		
			4418.91	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Of bamboo		
		N5.6 Bamboo furniture	9403.82	Other furniture and parts thereof. (Of bamboo)		
		N5.7 Bamboo household articles and wickerwork	4602.11	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. (Of bamboo)		
		N5.8 Bamboo textiles	5602.90	Other felt, not impregnated, coated, covered or laminated		
		N5.9 Bamboo vinegar	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.		
		N5.10 Bamboo pulp	4706.30	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material - Other, of bamboo		
N6 Plants and parts of plants		**N6.1** Flowers	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		

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		N6.2 Grasses, ferns, mosses and lichens	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.			
		N6.3 Whole or parts of trees or plants	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.	**N6.3.1** Christmas trees	0604.20	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. (Fresh)
		N6.4 Pinecones	0604.90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. (Other)			
N7 Natural gums, resins, oils and derivatives		**N7.1** Rubber/ Latex	Chapter 40	Rubber and articles thereof	**N7.1.1** Natural rubber	4001.10	Natural rubber latex, whether or not pre-vulcanised
						4001.21 4001.22 4001.29	Natural rubber in other forms (Smoked sheets ; Technically specified natural rubber (TSNR); Other)
					N7.1.2 Tyres	4011	New pneumatic tyres, of rubber.
						4012	Retreated or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.
					N7.1.3 Balls	4016.99	Other articles of vulcanised rubber other than hard rubber. (Other)

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						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.
					N7.1.4 Footwear	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.
						6402	Other footwear with outer soles and uppers of rubber or plastics.
						6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.
						6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.
						6405	Other footwear.
					N7.1.5 Rubber foam pillows and mattresses	9404.21	Mattresses of cellular rubber or plastics, whether or not covered
						9404.90	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. (Other)
					N7.1.6 Balata, gutta-	4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums

FSC Product Classification Level 1	HS Nomenclature	FSC Product Classification Level 2	HS Nomenclature		FSC Product Classification Level 3	HS Nomenclature	
					percha, guayule, chicle		
					N7.1.7 Other manufactured articles of rubber	4016	Other articles of vulcanised rubber other than hard rubber.
		N7.2 Gum resin	1301.20	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). (Gum Arabic)			
			1301.90	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).(Other)			
		N7.3 Resin and manufactured resin products	1301.90	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). (Other)			
		N7.4 Tannin	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
		N7.5 Essential oils	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.		
N8 Chemical, medicinal and cosmetic products		**N8.1** Ethanol	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		N8.2 Medicinal plants and products	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.			

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		N8.3 Pharmaceutical raw materials	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.		
		N8.4 Cosmetics and health care products	3303-3307	Perfumes and toilet waters. Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. Preparations for use on the hair. Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
		N8.5 Wood vinegar	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.		
		N8.6 Pyroligneous acid	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.		
			3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.		

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N9 Food		**N9.1** Nuts	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
			0802	Other nuts, fresh or dried, whether or not shelled or peeled.			
		N9.2 Tea	0902	Tea, whether or not flavoured.			
		N9.3 Palm-hearts	2008.91	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Palm hearts)			
		N9.4 Mushrooms, truffles	0709.51 0709.52 0709.53 0709.54 0709.55 0709.56 0709.59	Other vegetables, fresh or chilled: - Mushrooms and truffles			
			2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
		N9.5 Fruits	Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons.			
		N9.6 Sap-based foods	1702.90	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. (Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose)	**N9.6.1** Maple syrup or sugar	1702.90	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. (Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose)
					N9.6.2 Birch syrup or sugar	1702.90	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring

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							matter; artificial honey, whether or not mixed with natural honey; caramel. (Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose)
		N9.7 Game	Chapter 1	Live animals.			
			Chapter 2	Meat and edible meat offal.			
		N9.8 Honey	0409.00	Natural honey.			
N10 Other non-timber forest products n.e.c.							

ANNEX 1. RELEVANT COMMODITIES AND PRODUCTS UNDER EUDR

The following table is a reproduction of the table in Annex 1 of the Regulation (EU) 2023/1115 (the EUDR), with amendments by Regulation (EU) 2025/2650 and the Delegated Act C(2026)4920.

The table outlines the relevant commodities covered by the EUDR and corresponding nomenclature.

NOTE 1: Except for by-products of a manufacturing process, where that process involved material that was not waste as defined in Article 3, point (1), of Directive 2008/98/EC, the EUDR does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Article 3, point (1), of that Directive.

NOTE 2: In the context of Harmonized System (HS) nomenclature, 'ex' indicates that only part of the HS heading or sub-heading is covered.

Relevant commodity	Relevant products [The EUDR does not apply to: **(a) Samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders;** **(b) Products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are either completely used up or destroyed in the course of the examination, analysis or testing, or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing.]**
Cattle **[This Regulation only applies to cattle of the genus Bos and its sub-generas: *Bos, Bibos, Novibos*, and *Poephagus* falling under HS subheadings 0102 21 and 0102 29. It does not apply to buffalo (Syncerus genus) or bison (Bison genus) or any other live bovine animals.]**	ex 0102 Live cattle
	ex 0201 Meat of cattle, fresh or chilled
	ex 0202 Meat of cattle, frozen
	ex 0206 10 Edible offal of cattle, fresh or chilled
	ex 0206 21 00 Frozen cattle tongues (This provision shall apply from 30 December 2027)
	ex 0206 22 Edible cattle livers, frozen
	ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen
	ex 1602 50 Other prepared or preserved meat, meat offal, blood, of cattle
Cocoa	1801 Cocoa beans, whole or broken, raw or roasted
	1802 Cocoa shells, husks, skins and other cocoa waste (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
	1803 Cocoa paste, whether or not defatted
	1804 Cocoa butter, fat and oil
	1805 Cocoa powder, not containing added sugar or other sweetening matter
	1806 Chocolate and other food preparations containing cocoa
Coffee	0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
	2101 11 00 Extracts, essences and concentrates of coffee (This provision shall apply from 30 December 2027)

Oil palm **[This Regulation applies to oil palm of Elaeis spp. (including Elaeis guineensis). It does not apply to babassu oil from genus Attalea spp. (including Attalea speciosa) and other vegetable oils from other palm tree species.]**	ex 1207 10 00 Palm nuts and kernels
	ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
	ex 1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
	ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil) (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
	ex 1516 20 Palm, palm kernel and babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC of the European Parliament and of the Council, Regulation (EC) No 726/2004 of the European parliament and of the Council, or Regulation (EU) 2019/6 of the European Parliament and of the Council) (This provision shall apply from 30 December 2027)
	ex 1518 00 Palm, palm kernel and babassu oils and their fractions boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC) (This provision shall apply from 30 December 2027)
	ex 1520 00 Crude glycerol, glycerol waters and lyes that have been produced using oil palm' (This provision shall apply from 30 December 2027)
	ex 2306 60 00 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 16 Octanol (octyl alcohol) and isomers thereof, that have been synthesized using oil palm (This provision shall apply from 30 December 2027)
	ex 2905 17 00 Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol), that have been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)
	ex 2905 19 00 Other saturated monohydric alcohols, not elsewhere specified or included, that have synthesized using oil palm (This provision shall apply from 30 December 2027)
	ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product), that has been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 2915 39 Esters of acetic acid, other than ethyl acetate, vinyl acetate, n-butyl acetate and dinoseb (ISO) acetate, that have been synthesized using oil palm (This provision shall apply from 30 December 2027)
	2915 70 Palmitic acid, stearic acid, their salts and esters that have been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts; acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm

	(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 2916 15 Oleic, linoleic, linolenic acids, their salts and esters that have been synthesized using oil palm (This provision shall apply from 30 December 2027)
	ex 2916 19 10 Undecenoic acids, its salts and esters that have been synthesized using oil palm (This provision shall apply from 30 December 2027)
	ex 2921 19 Acyclic monoamines and their derivatives; salts thereof, other than methylamine, di- or trimethylamine and their salts, 2-(N,N-dimethylamino)ethylchloride hydrochloride, 2-(N,N-diethylamino)ethylchloride hydrochloride and 2-(N,N-diisopropylamino)ethylchloride hydrochloride, that have been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)
	ex 2923 90 00 Quaternary ammonium salts and hydroxides, other than choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate, that have been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)
	ex 2924 19 00 Acyclic amides, carbamates and their salts, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO), that have been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)
	ex 3401 11 00 Soap in the form of bars, cakes, moulded pieces or shapes for toilet use (including medicated products), that contain or have been made using oil palm (This provision shall apply from 30 December 2027) (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 3401 20 Soap in forms other than bars, cakes, moulded pieces or shapes, that contain or have been made using oil palm (This provision shall apply from 30 December 2027)
	ex 3823 11 00 Stearic acid, industrial that has been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 3823 12 00 Oleic acid, industrial that has been synthesized using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
	ex 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining other than stearic acid, oleic acid and tall oil fatty acids, that have been synthesized using oil palm (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)’
	ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm
	ex 3824 99 Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, that contain or have been made using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)

	ex 3907 29 Other polyethers in primary forms, other than bis(polyoxyethylene) methylphosphonate, that have been made using oil palm (not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6) (This provision shall apply from 30 December 2027)
Rubber **[This Regulation applies to rubber of Hevea brasiliensis. It does not apply to balata, gutta-percha, guayule, chicle and similar natural gums produced with other species and to synthetic rubber products]**	ex 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 (not including used products and second-hand products)
	ex 4011 New pneumatic tyres, of rubber
	ex 4012 90 30 Tyre treads
	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 (not including used products and second-hand products)
	ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber ‘(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC) (not including used products and second-hand products)
Soya	1201 90 00 Soya beans, whether or not broken
	1208 10 Soya bean flour and meal
	1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified
	2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
Wood **[This Regulation does not apply to bamboo, rattan and other materials of a woody nature and therefore it does also not apply to relevant products listed under the relevant commodity ‘Wood’ to the extent that those products are made of bamboo, rattan and other materials of a woody nature.]**	ex 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 (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC) (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)
	ex 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated
	ex 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
	ex 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 (not including used products and second-hand products)
	ex 4405 Wood wool; wood flour (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)
	ex 4406 Railway or tramway sleepers (cross-ties) of wood (not including used products and second-hand products)

ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm (not including used products and second-hand products)
ex 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
ex 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 (not including used products and second-hand products)
ex 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 (not including used products and second-hand products)
ex 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances (not including used products and second-hand products)
ex 4412 Plywood, veneered panels and similar laminated wood (not including used products and second-hand products)
ex 4413 Densified wood, in blocks, plates, strips or profile shapes (not including used products and second-hand products)
ex 4414 Wooden frames for paintings, photographs, mirrors or similar objects (not including used products and second-hand products)
ex 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 used products and second-hand products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)
ex 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves (not including used products and second-hand products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)
ex 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood (not including used products and second-hand products)
ex 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (not including used products and second-hand products)
ex 4419 Tableware and kitchenware, of wood (not including used products and second-hand products)
Ex 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 (not including used products and second-hand products)
ex 4421 Other articles of wood (not including used products and second-hand products)
ex 47 Pulp of wood (not including used products and second-hand products)

	(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)
	ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC) (not including used products and second-hand products) (not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards) (not including items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge)
	ex 9401 31 00 Swivel seats with variable height adjustment, of wood (not including used products and second-hand products)
	ex 9401 41 00 Seats other than garden seats or camping equipment, convertible into beds, of wood (not including used products and second-hand products)
	ex 9401 61 00 Other seats, with wooden frames, upholstered (not including used products and second-hand products)
	ex 9401 69 00 Other seats, with wooden frames, other than upholstered (not including used products and second-hand products)
	ex 9401 80 00 Other seats, of wood (not including used products and second-hand products)
	ex 9401 91 90 Other parts of seats, of wood (not including used products and second-hand products)
	ex 9403 30 , ex 9403 40 , ex 9403 50 , ex 9403 60 and ex 9403 91 Wooden furniture, and parts thereof (not including used products and second-hand products)
	ex 9406 10 Prefabricated buildings of wood (not including used products and second-hand products)

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