Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
4407.11-190	(2) Other	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12	Of fir (*Abies* spp.) and spruce (*Picea* spp.)																								
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																								
4407.12-110	(1) Planed or sanded	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12-190	(2) Other	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	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																								
4409.10	Coniferous																								
4409.10-200	2 Beadings and mouldings	3.6%	B7		3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
4409.10-310	(1) Of *Pinus* spp., *Abies* spp. (other than California red fir, grand fir, noble fir and pacific silver fir), *Picea* spp. (other than Sitka spruce) and *Larix* spp., not more than 160 mm in thickness	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	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																								