



**Lost in Transit:
Export and Import Protocols
as Contributors to
Discrepancies in International
Timber Trade Data**

CHEN HIN KEONG

A TRAFFIC REPORT

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Front cover photograph: Illegal logging,
East Kalimantan, Indonesia

Photograph credit: Edward Parker

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by Chen Hin Keong



Credit: Tim Porter/WWF-Canon

Timber imported from Sabah and Sarawak, Malaysia, stored near Nagoya port, Japan

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ACRONYMS AND ABBREVIATIONS

AES	US Automated Export System
AFP	Asia Forest Partnership
APHIS	Animal and Plant Health Inspection Service (of the United States Department of Agriculture)
ASEAN	Association of Southeast Asian Nations
BRIK	<i>Badan Revitalisasi Industri Kayu</i> /Indonesia Forest Industry Revitalisation Body
BPS	<i>Badan Pusat Statistik</i> /Indonesian Central Bureau of Statistics
CBI	Central Bank of Indonesia
CF	Cost and Freight
CHIEF	Customs Handling of Import and Export Freight, UK
CIF	Cost, Insurance, and Freight
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CMAA	Customs Mutual Assistance Agreement
DFID	Department of International Development, UK
ECS	EU's Export Control System
ETPIK	<i>Eksportir Terdaftar Produsen Industri Kehutanan</i> /Registered Exporter for Forest Products (Indonesia)
EU	European Union
FAO	Food and Agriculture Organization of the United Nations
FLEG	Forest Law Enforcement and Governance
FLEGT	EU Action Plan for Forest Law Enforcement, Governance and Trade
FOB	Free on Board
FTZ	Free Trade Zone
GTZ	<i>Deutsche Gesellschaft für Technische Zusammenarbeit</i> , Germany
HS	Harmonized Commodity Description and Coding System
ITTC	International Tropical Timber Council
ITTO	International Tropical Timber Organization
IUCN	International Union for Conservation of Nature
JQ	Joint Forest Sector Questionnaire administered by FAO, ITTO, Eurostat and UN-ECE
Kg	kilogramme
METI	Ministry of Economy, Trade and Industry, Japan
MTIB	Malaysian Timber Industry Board
NACCS	Nippon Automated Cargo Clearance System
PEB	<i>Pemberitahuan Ekspor Barang</i> /Indonesian export declaration form
PHKA	<i>Direktorat Jenderal Perlindungan Hutan dan Konservasi Alam</i> /Indonesian Directorate General of Forest Protection and Nature Conservation
ReFOP	ASEAN-German Regional Forest Programme for Southeast Asia
SAFE	WCO Framework of Standards to Secure and Facilitate Global Trade
SKSHH	<i>Surat Keterangan Sahnya Hasil Hutan</i> /Indonesian timber royalty collection form
STIDC	Sarawak Timber Industry Development Corporation
UN/ECE	United Nations/Economic Commission for Europe
USDA	US Department of Agriculture
USFWS	US Fish and Wildlife Service
WCO	World Customs Organization

EXECUTIVE SUMMARY

It is well known that timber trade statistics between trading countries do not match, with some of the discrepancies very significant, for volumes, values, products, and over time (Affre *et al.* 2004; Callister, 1992; Forestry Department Indonesia, 2003; Tachibana and Araya, 2004; TRAFFIC, 2002; Vincent, 2004). One basic common denominator for timber trade in most countries is the authority of a national Customs agency to control cross-border trade. The role of Customs therefore needs to be given particular emphasis and the premise of this study is that illegal logging and illegal timber trade can be further controlled by Customs through changes in requirements for information. This should be reflected by a narrowing of bilateral timber trade statistics discrepancies. This study carried out data analysis to illustrate the extent of discrepancies in international timber trade statistics. It reviewed factors involved in creating discrepancies in international timber trade statistics in general, before narrowing the focus to those linked to Customs protocols and the generation of national statistics records, and assessing the potential for improved control in this area.

This study relies on previous ITTO studies on timber trade statistics and gained new insight into the object of study through interviews with key stakeholders, especially Customs and staff of statistics departments. It focuses on the functions and protocols of Customs and how they relate to statistics generated for selected producer, processing and consumer entities: Indonesia, Malaysia, Singapore, China, Taiwan, Hong Kong, Republic of Korea (South Korea), Japan, the USA, the UK, Italy, France, the Netherlands and Germany. As this study is supported by the Asia FLEG, the Asia Forest Partnership and the ASEAN Senior Officers on Forestry, key tropical timber-producing countries in South-east Asia—Indonesia and Malaysia—were selected for study. In terms of products, the study is confined to primary timber products and selected secondary timber products in trade, that is, those categorized by the Harmonized Commodity Description and Coding System (HS) code for round wood (HS4403), sawn wood (HS4407), veneer (HS4408) and plywood (HS4412), for tropical timber. Data accessed were those for the period 2000–2006. To uncover discrepancies in trade data between the selected countries and territories for these product categories, export data from one country or territory for one year were compared by category with import data for the same year for each of the other study countries and territories. It is from these pairs of data sets (“pairs of records”) that variances were calculated, by subtracting reported import volume from reported export volume, and dividing by export volume to obtain the percentage difference.

Factors involved in generating discrepancies in timber trade statistics between trading partners include, but are not limited to, differences in data reporting systems; units of measurement; conversion factors; codification; and scaling methods. Time lapses between export and import; combined shipment of mixed timber products; transshipment; and indirect trade routes can also cause discrepancies. Furthermore, many countries may have quite substantial discrepancies between sets of statistics published by different government sources and, in turn, between such sources and those used by the Food and Agriculture Organization of the United Nations (FAO) and the International Tropical Timber Organization (ITTO). Of particular interest to this study are factors linked to illegal timber trade that

could lead to discrepancies in international timber trade statistics, for example under-invoicing, mis-specification of products, fraudulent trade data and smuggling—by proxy, significant discrepancies between export and import data for the timber trade could indicate the occurrence of illegal timber trade and, by extension, illegal logging.

Comparing pairs of records between study countries and territories, 2000–2006, revealed that 3.3%, 5%, 4.4% and 5.2% for HS codes 4403, 4407, 4408 and 4412, respectively, manifested variances of less than 5%. Some displayed almost zero discrepancy. For all the four HS categories, for variances of 5% and less, some of the volumes traded bilaterally were very large and yet variances were practically negligible. The number of countries recording these minor differences varies across the board and, at some stage, practically all the 14 countries and territories in this study recorded imported volumes and weights with a negligible discrepancy when compared with those recorded as exported by the trading partner. These findings are important, as they show that it is possible, with the current system for control and monitoring of the timber trade, for import data to validate export records. Nevertheless, the majority of timber trade statistics show large discrepancies. In the light of this, it is clear that review of the timber trade statistics of just one country is not sufficient to measure the total timber trade of that country and its data must be validated and verified against the records of other countries, and not just those of known trading partners.

Looking at factors contributing to timber trade statistics linked especially to Customs procedures and subsequent generation of national statistics records, it was found that use of HS codes, though standardized in theory and in use by nearly all countries in the world, does not itself solve the problem of comparative analysis of trade statistics between countries. In analysing the timber trade statistics from the 14 study countries and territories, discrepancies were found between reported exports and imports reflecting variation in use of these codes. Selection and interpretation of the codes appear to present scope for different records, as does the fact that countries use their own extensions of codes to record products in greater detail than the standardized six-digit codes allow.

The current systems in use for handling international timber trade and the basis for trade statistics compilation in each country or territory in this survey were found to be similar, in that completion of Customs declaration forms (for both exports and imports) is mandatory. In all cases, access to the forms is mainly online and submission principally electronic, to Customs authorities. In general, various documents endorsed by relevant government agencies, together with shipping and business documents, are obliged to be submitted to Customs together with the declaration form. Much of this documentation accompanies an exported shipment to its destination, but the official export declaration form does not, despite being the key official document recording export details with actionable information for enforcement authorities.

There appears to be very little cross-referencing between countries and limited exchange, if any, between agencies in-country regarding statistics declared on export and corresponding import forms. Cross-referencing of export information for a shipment with that supplied on import is sometimes

possible if specific concerns arise, but such verification does not happen routinely. In other words, according to the *status quo*, Customs export information is not verified on import, except in so far as certain accompanying documentation allows. There is no standard designated documentation to use to double-check information in the Customs declaration forms in either exporting or importing countries. Customs export declarations could contain fraudulent, inaccurate or misleading information which, if not detected at export, are by no means guaranteed to be picked up on import, unless protocols for cross-referencing exist. Shipping protocols and documents provide an avenue for falsification of characteristics of an export, likewise business documents, although business importers are likely to go to some lengths to check the accuracy of shipment details.

In conclusion, this study found that factors linked to Customs protocols figure among the several possible factors contributing to discrepancies in international trade statistics. These relate to use of HS codes and, above all, the fact that there is lack of continuity between checks and authorizations made at export and those made on import. One of the reasons for this is that there is no uniformity over which export documents should be used to verify shipment details on import and the most useful such document—the official export declaration form—does not even accompany an exported consignment on its journey. As this document carries key information, which it would be difficult to amend in transit, its transmission to importing countries and territories with relevant timber shipments, and inspection on arrival, could play a part in reducing discrepancies in bilateral trade data. In short, alignment of the type of information required by exporting and importing countries and territories would be an obvious measure to use in the interests of closer control of the timber trade.

Recommendations

Implementation of the recommendations below will require acceptance and adoption through a variety of different political and procedural avenues. Political buy-in could be on a bilateral basis, for example as part of a memorandum of understanding on illegal logging, such as those signed between Indonesia and the UK, China, and Japan, which can then engender changes in Customs procedures. Changes could also occur through regionally agreed Customs protocols, such as Customs co-operation within ASEAN and other relevant fora at the international level, including the East Asia Forest Law Enforcement and Governance (FLEG) committees, ITTO and FAO. The Customs Mutual Assistance Agreement, a bilateral Customs agreement for generic Customs co-operation, could be a useful instrument if combined with other bilateral initiatives on illegal logging. The SAFE Framework of Standards of the World Customs Organization (WCO) has a number of protocols that could adopt some of the recommendations listed below. However, the SAFE standards are only applicable to those WCO countries that agree to them. Further consideration is required to determine the best approach towards the acceptance, adoption and implementation of the recommendations that follow.

- The Customs export declaration form, a legal document, should be one of the documents submitted, acknowledged and providing the main evidence for verification by Customs on importation of timber. Shipping and business documentation should only provide supporting evidence and not be

the main documentation referenced, as is the case at present. The WCO should consider the adoption of this recommendation in their SAFE Framework of Standards. ITTO and FLEG could encourage their members to take up this recommendation.

- Customs import declaration forms should refer to standardized, Customs export-validated documentation. Currently, documents used by authorities to verify exports—for example the invoice, manifest, bill of lading or other documentation with the details required by Customs (e.g. volume, value)—are not validated against changes made later. The WCO should consider this within the context of the SAFE Framework of Standards. ITTO and FLEG initiatives should also encourage their constituency to implement this change in validation procedure for international timber shipments.
- Adequate training should be provided to Customs officials with regard to proper use of HS codes for timber products. Beyond this, Customs in most countries already work closely with relevant agencies with expertise in identification and classification of timber products, such as forestry departments. A review of the mechanisms by each country to reduce bottlenecks, if any, and to ensure effective and efficient verification by those relevant agencies on behalf of Customs would greatly reduce the burden on Customs officials prior to final release of the shipment for export or import. The WCO's capacity-building strategy and its implementation, in collaboration with ITTO and FAO, could undertake identification and meeting of the training needs of each member country.
- The WCO, in conjunction with its member governments, should work to ensure that the same set of six-digit HS codes is used for timber and timber products traded between any two trading entities and that the HS code used in Customs export declaration forms is verified by importing Customs at the point of entry. It should also strive to ensure standardized treatment of re-exports, whereby importing countries record the country of origin of shipments and not the transit country.
- The capacity-building programmes of the WCO and ITTO should consider including workshops and capacity-building activities aimed at standardizing identification of timber according to HS categories, and measurement techniques for key species and products.
- The option of using prior notification as a mechanism to reduce incidences of illegal timber trade between trading countries and territories should be evaluated. The evaluation should assess whether the mechanism could work, either for timber trade in general, or for specific timber products or even species. ITTO and FAO should commission a detailed project on this and present the results of the study to their membership for consideration and action.
- Governments should ensure stronger and more regular dialogue with each other in order to promote reciprocal policies for any bans or restrictions in place and thereby reduce illegal timber trade in practice. Specifically, complementary policy is needed in order for the Indonesian ban on logs and sawn timber exports to be effective. ITTO, FAO and other inter-governmental agencies and interna-

tional fora, such as FLEG and the Asia Forest Partnership, could all play a role to promote reciprocity of policies.

- Customs bodies should have regular bilateral, regional and global meetings with their counterparts in other countries and territories to review consistent discrepancies in trade statistics and to discuss possible solutions to illegal timber trade. Direct and rapid communications between Customs agencies should be facilitated to promote fast cross-referencing of information for validation of shipments on a real-time basis. The WCO and Customs agencies are well placed to follow up on this recommendation.
- Conversion factors used as standard by ITTO should be verified and updated prior to being adopted by all ITTO member countries. ITTO can provide assistance to its member countries to carry this out.
- While there are standards of measurements used to capture the data for Customs, it would be useful for cross-referencing purposes to include weights as mandatory for all timber shipments. While weights do not provide a standardized measurement, owing to degree of water content, they still provide a useful a double-check on quantity that the WCO and national Customs agencies should use.
- Further studies should be conducted on Free Trade Zones, warehousing for timber commodities, and territorial and political considerations, such as the existence of two Customs systems in one country, to determine the influence and impact of such systems on timber trade statistics discrepancies. ITTO should commission a project on this issue and present the study results to ITTC for its consideration, and adoption of the recommendations.

INTRODUCTION

Annual timber statistical reports published by the International Tropical Timber Organization (ITTO), Food and Agriculture Organization of the United Nations (FAO), United Nations Economic Commission for Europe (UN/ECE) and others show discrepancy between what is recorded by the exporting country when compared with what is recorded as imported by the receiving country. This is the case when comparing between trading countries for primary as well as secondary timber products, such as logs, lumber and plywood and other timber products, and is the case for tropical, coniferous and temperate species.

Vincent (2004), in examining the discrepancies in statistics for sawn wood exported by Romania, 1982–1997, to other European Union (EU) Member States, noted that Romania’s discrepancies were large by EU standards in two cases: Romanian exports of coniferous sawn wood, where imports reported by trading partners were on average 20 per cent less than exports reported by Romania; and Romanian imports of non-coniferous sawn wood, where imports reported by Romania were on average half as large again as exports reported by trading partners, especially Sweden and the UK.

Substantial data discrepancies in bilateral timber trade between ITTO member countries have been reported at each International Tropical Timber Council (ITTC) session over the years. Regular ITTO statistical reports (examples ITTCXXXI, XXXIII, XXXV, XXXVI and XXXIX) noted there were obvious and significant errors in one or more data categories and that considerable discrepancy existed between available data sources in many categories for both producing and consuming countries. At the 31st session of the ITTC, in Yokohama in November 2001, the Council adopted Decision 6 (XXXI) on “forest law enforcement in the context of sustainable timber production and trade” which requested the ITTO Secretariat to carry out voluntary case studies on assessing export and import data on tropical timber and timber products to improve the accuracy of ITTO’s market and economic intelligence. Case studies for 10 countries—Bolivia, Brazil, China, Indonesia, Japan, Malaysia, Papua New Guinea, Republic of Congo, the UK and the USA—were completed towards the end of 2004.

A summary report by ITTO of the 10 case studies enumerated major factors contributing to trade data discrepancies (ITTO, 2005), including errors resulting from compilation of submitted trade statistics; errors resulting from inadequate trade data-collection systems; classification practices; product measures and conversions; transshipments and triangular trade; and illegal activity and trade data. Furthermore, many countries may have quite substantial discrepancies between statistics published by different government sources, on the one hand, and those used by international agencies like FAO and ITTO, on the other. Many agencies and international organizations, including ITTO, have provided funding, training and capacity-building to try and reduce the incidence of international timber trade discrepancies, as well as to improve the accuracy of the statistics.

One of the most important reasons that trade data discrepancies are a concern is because they could be indicators of illegal trade—for example, under-invoicing, mis-specification of products, or

smuggling—and, by extension, illegal logging (Forestry Department Indonesia, 2003; Goetzl, 2005; Johnson, 2002; Tachibana and Araya, 2004).

The premise of this study is that, illegal logging and illegal timber trade can be further controlled by Customs through changes in information requirements, control which should then be reflected in the narrowing of bilateral timber trade statistics discrepancies.

In order to be able to quantify trade better and thereby assess its impact, effort is required to minimize discrepancies in the bilateral data sets. This study concerns such an area of effort common to most countries namely, cross-border timber trade control by Customs. It focuses on the protocols used by Customs and national statistics departments of selected exporting and importing countries and territories, to discern where factors contributing to data discrepancies at this stage of trade may lie, using primary timber products and selected secondary products, e.g. logs, sawn timber, plywood and veneer of tropical species. This area of focus was chosen to complement some of the 10 country case studies mentioned above, which did not cover Customs protocols in depth in assessing trade data and possible illegal timber trade. As this study is supported by the Asia Forest Law Enforcement and Governance (FLEG), the Asia Forest Partnership (AFP), and the Association of Southeast Asian Nations (ASEAN) Senior Officers on Forestry, Indonesia and Malaysia, key tropical timber-producing countries in South-east Asia, were selected for study.

This report provides an overview of factors commonly giving rise to discrepancies in trade statistics and assesses their impact on bilateral statistics for timber trade. It then analyses how discrepancies in statistics vary with type of commodity (logs, sawn timber, veneer and plywood) and what might be learned from this. It describes in generic terms the official procedures necessary for exporting timber and those necessary for importing the same in the study countries, before concluding on how these might give rise to discrepancies in the trade data, including by masking the movements of illegal timber across borders. The final sections discuss the implications of these findings and how procedures could be amended to minimize discrepancies and reduce incidences of illegal timber trade.

The study builds on the recommendations arising from the Asia Customs and Forestry Law Enforcement Workshop: Promoting Co-operation among Customs and Forestry Authorities and Other Relevant Agencies in East Asia to Reduce the Trade of Illegal Wood Products, held 8–30 November 2005, in Cebu, Philippines. The report hopes to assist Customs and other timber trade-regulating agencies in their efforts to improve control of the international timber trade and thus supporting the management, conservation and sustainable development of forests. This study will contribute directly to the implementation of the ASEAN Cebu resolution of November 2006 which was adopted by the ASEAN Ministers of Agriculture and Forestry. This resolution recognizes the importance of strengthening national efforts and regional co-operation for effective forestry and related law enforcement. The project will also contribute to the EU Action Plan for Forest Law Enforcement, Governance and Trade (FLEGT), the East Asia and Pacific FLEG Process and to the work programme on illegal logging and illegal timber trade under the AFP.

METHODOLOGY

The study focuses on the timber-trading countries and territories shown in **Table 1**. These countries were chosen as they comprise the tropical timber-producing countries chosen for study (Indonesia and Malaysia—see **Introduction**) and their main trading partners, trading either directly or indirectly via “processing” locations. In many cases, the “pigeonholing” of a country as processor, re-exporter or even consumer is subjective: China, for example, is a major consumer, but also exports significant quantities of timber to many of the countries in the list above. While it is noted that the EU as a whole

Table 1

Exporters and importers of timber products reviewed for this study

Producers	Processors/transit countries/territories	Consumers
Malaysia Indonesia	Singapore China Hong Kong Taiwan, POC	USA UK Netherlands Germany France Italy Rep. of Korea Japan

is a key consumer of tropical timber, France, Germany, Italy, the Netherlands and the UK were selected for focus. The project sought also to include data from Papua New Guinea, Viet Nam and Australia, but these did not arrive in workable format in time for use in the study.

The official Customs statistics of the study countries and territories are classified according to the Harmonized Commodity Description and Coding System (HS) of the World Customs Organization (WCO), an internationally standardized system of names and numbers for categorizing traded products (see **Box 1**). The statistics considered were solely those under HS codes for “wood in the

rough” (HS4403); “wood sawn or chipped lengthwise” (HS4407); “sheets for veneering” (HS4408); and “plywood, veneered panels and similar laminated wood” (HS4412). Official export statistics in these categories for each country or territory in this study were compared with the corresponding official import statistics of all the other countries or territories in the study.

In order to calculate the incidence of discrepancy, for this analysis, each pair of bilateral data sets (export and import) for one year is considered as one pair of records. The analysis took this approach because even when there was no recorded export for a given year from the exporting country, there have been many instances where importing countries have recorded trade from that country in that same year, and *vice versa*. The annual percentages of variance between the data sets were calculated by subtracting reported import volume from reported export volume, dividing the result by reported export volume, and multiplying by 100%. Small volumes and discrepancies—concerning volumes of, for example, less than 100 m³—while considered negligible, were still recorded by this study as a reflection of protocols according to which the data had been captured. Discrepancies noted were those relating to quantity only (not value), thereby avoiding the need to deal with complicating variations owing to variability in exchange rates over time. Selected comparisons using six-, eight- or 10- digit HS codes were used to illustrate the findings.

Box 1

The Harmonized Commodity Description and Coding System

The Harmonized Commodity Description and Coding System (HS) was developed and is maintained by the World Customs Organization WCO (formerly the Customs Co-operation Council), an independent, intergovernmental organization based in Brussels, Belgium, with over 170 member countries. The System entered into force in 1988. Over 130 Parties are contracted to the International Convention on the Harmonized Commodity Description and Coding System, the instrument governing the HS. The System is used by more than 200 countries and economies as a basis for their Customs tariffs and for the collection of international trade statistics. The result is that more than 98% of reported international trade is classified in terms of the HS.

HS codes comprise a series of six-digit numerical codes. The first two digits represent the chapter of the commodity: Chapter 44, for example, is for "wood and articles of wood; wood charcoal". There are 96 chapters, themselves organized in 21 sections. The third and fourth digits represent the heading in the chapter: thus, for example, Heading 03 in Chapter 44 denotes "Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared". There are over 1200 headings. Most of the headings are subdivided into 1-dash subheadings which, where necessary, are further subdivided into 2-dash subheadings. The fifth and sixth digits in codes denote the sub-headings: thus the code 4403.10, for example, denotes wood in the rough "treated with paint, stains, creosote or other preservatives". Overall, the HS comprises about 5000 separate groups of goods identified by a six-digit code.

Where over six digits exist, the seventh to 10th, inclusive, represent statistical subdivisions that vary from country to country. Plywood, for example, is reported under 4412.13.000 to 4412.19.900 in Indonesia. Codes up to the same sixth digit, however, should be the same the world over and these codes, therefore, should provide comparability between countries—or harmonization.

Source: WCO, 2008.

Where possible, to try to reduce sources of error, statistics were gathered direct from authorized statistics departments or Customs. For example, EUROSTAT data were used for EU countries, rather than data from the Joint Forest Sector Questionnaire (a collection of data co-ordinated by FAO ITTO, Eurostat and the UN-ECE Timber Committee), as data in the latter may not match those reported by official sources. Despite the fact that EU Member States are not obliged to report trade between each other, intra-EU data were included in this study, as incidence of reporting for the selected Member States and HS categories was found to be high (see **Annexes 1–4**), and therefore considered sufficiently indicative of actual trade. Clearly, where anomalies in data between Member States exist, it is not possible to say how far these are a function of the fact that reporting is not required in the same way it is required for trade with non-EU countries.

Statistics were collected, where possible, for the years 2000 to 2006—in general, more recent statistics are not universally available—and the analysis used only full sets of data for particular years to compare between trading partners. For Malaysia, electronic data sets were only available for 2004 to 2006 and, for different reasons, only these years' data were used for Singapore. In the case of the latter, data were obtained electronically. As they were codified to an eight-digit level, all eight-digit entries under each of the Headings HS4403, HS4407, HS4408 and HS4412 were summed to arrive at the total quantity for each four-digit category traded with each other project country or territory. As extracting the relevant data was a time-consuming process, only data for the three most recent years, i.e. 2004–2006, were compiled.

Data were converted to cubic metres, if not already reported in that form. In order to ensure uniformity, the conversion factors used for translation of weight to volume were those of ITTO, namely: for non-coniferous tropical logs, 1.37 m³/t; for non-coniferous sawn wood, 1.43 m³/t; for plywood, 1.54 m³/t; and for veneer, 1.33 m³/t. The data set for the USA included quantities in metres, in particular for HS4403, which were ignored in the calculations for total volumes per year: it is calculated that the exclusion of products such as fence and telephone poles that are measured in metres will not make a significant difference to the analysis.

In addition to trade data collected for this study, information was gathered on the official procedures and processes required for export and import in each of the study countries and territories, including information regarding the link between these processes and the generation of statistics by national statistics departments. Export and import policies and regulations, for example log export bans or significant tariffs and duties, were noted as far as possible, in case such factors could provide an explanation of changes in statistics or discrepancies.

Other studies related to statistical discrepancies, including studies commissioned by ITTO documenting Customs procedures and processes for recording statistical data, such as Tachibana and Araya (2004) for Japan; Forestry Department Indonesia (2003) for Indonesia; Goetzl and Wood Resources International (2003) for the USA; Dai (2003) for China; Saunders and Brack (2003) for the UK; Bun (2004) for Papua New Guinea; and Mohd Neguib *et al.* (2003) for Malaysia, were drawn on for the current study.



Credit: Claire Doole/WWF-Canon

Logs and sawn wood at a timber yard, Hubei Province, China

RESULTS

Major factors influencing discrepancies in trade data statistics

The following factors thought to influence statistical discrepancies between trading countries were derived from the ITTO-sponsored studies (see **Methods**) to assess export and import data on tropical timber and timber products.

Errors resulting from inadequate trade data-collection systems and data entry errors

Statistics departments collect data via Customs declaration forms, which are standard documents used by all member countries of the WCO. The level of sophistication of data-collection, compilation and reporting systems of Customs agencies varies between countries (ITTO, 2005). Some countries have sophisticated systems for recording and tracking shipments electronically, for example, the USA (Automated Commercial System, ACS); Japan (Nippon Automated Cargo Clearance System, NACCS); the UK (Customs Handling of Import and Export Freight, CHIEF); and the EU, while others, for example Papua New Guinea, are much more dependent on manual, paper-based filing. The type of information collected also varies. Discrepancies clearly occur as a result of incomplete or inaccurate data-collection.

Data entry errors—and discrepancies caused as a result of them—should be much reduced, relative to the pre-computerized age. In developed countries, including Singapore and to a large extent Malaysia, data entry errors should occur only at the point of entering original data into the computer, as thereafter electronic transfer between agencies is used. In Indonesia, prior to 2004, Customs declaration forms were filled in by hand and there was the possibility of data entry errors when the data were transferred manually from Customs records to *Badan Pusat Statistik* (BPS), the Central Bureau of Statistics. A small proportion of export points in Indonesia, in the more remote provinces, still do not have computerized access to the Electronic Data Interchange Network for submission of export declaration data in electronic format. However, data entry errors in Indonesia should now be minimal, in spite of the large volumes exported, although some supporting documents still have to be submitted to the Customs office manually (Forestry Department Indonesia, 2003).

The US Census Bureau has an automated electronic data exchange system with set parameters for generally acceptable ranges in variables such as weight, volume and per-unit values. Entry of data outside the accepted range is returned to the filer for correction or re-verification (Goetzl and Wood Resources International, 2003). However, entry errors are still considered the most common cause of data discrepancies in the USA (Goetzl and Wood Resources International, 2003). Errors could involve missing or incorrect classification codes and/or incorrect quantities or shipping weights. The US Census studies indicate that these errors account for eight per cent of all import transactions containing one or more reporting errors (Goetzl and Wood Resources International, 2003). The entries are made by some 2800 Customs agents, brokers, freight forwarders and others who use the computerized system for entry, but even with one of the most automated Customs systems in the world, the USA still

estimates the error rate in recording US exports to average at least 17% (Goetzl and Wood Resources International, 2003).

Time of trade

Change in fiscal year: This is not a factor in discrepancies for this study; however, it could have been a contributing factor for discrepancies in relation to trade with Indonesia prior to 2000, when its fiscal year ran from April to March: in general, fiscal years follow calendar years (Forestry Department Indonesia, 2003).

Time lag between export and import: The time between export and arrival, when straddling a change in fiscal year, can give rise to discrepancies. (It can take up to four weeks for a ship to arrive at its destination.) For example, the fastest journey time for a ship to Japan from Indonesia is around eight to 10 days, and loading and unloading can add a few more days. Issuing of the import permit could take up to another 20 days after submission of all documentation, including the Customs import declaration form. If such time lags straddle a fiscal year, data for shipments will be recorded in different years by trading partners. Tachibana and Araya (2004) estimated that upwards of 10% of discrepancies a year could occur as a result of this factor, while the US Census Bureau believes that this factor could account for between 0.5% and 1.5% of discrepancies, by import value (Goetzl and Wood Resources International, 2003).

Product measures and conversion

Units of wood products and conversion factors: In general, there is a range of values for conversion factors, owing, for example, to differing technological conditions (Thivolle-Cazat, 2008). Indonesia uses different conversion factors for weight to volume than those of ITTO and those of Japan. Japan also has conversion factors for particular species and for degrees of water content in the timber. The factors used by Indonesia for round wood and sawn wood are lower than those applied by ITTO. For both products, the factors used to convert one cubic metre of timber products to tonnes are 0.65 and 0.60, respectively, while ITTO uses 0.75 and 0.70. This results in a volumetric difference of approximately 13% for round wood and 14% for sawn wood. For plywood, Indonesia uses a factor of 0.70, while ITTO uses 0.65, which results in a volumetric difference of around eight per cent.

Other conversion calculations exist that can also lead to discrepancies: in Malaysia, efficiency in processing logs to sawn timber was about 67% and 57% for logs to plywood (Thai, 1995, cited in Hashim, 1998), while Roda (2005) in his thesis on tropical forestry suggested that 1.7m³ and 2.1m³ of logs were required on average to produce a cubic metre of sawn wood and plywood, respectively. Japanese import statistics for 2007 indicate that some composite plywood products from Indonesia and Malaysia have a volume:weight ratio of about 1.9m³:1 t and 1.5m³:1 t, respectively. The corresponding ratio for Japan's supplies from China is 2m³:1 t. China's import statistics, however, indicate that China's imports of plywood from the same two countries in 2005 had a volume per unit weight ratio

of 1.3m³:1 t and 1.4m³:1 t, respectively, while imports into the EU from the two countries were calculated differently again (J. Hewitt, *in litt.*, 11 October 2008).

It is evident from these examples that discrepancies in trade statistics arise from the conversion factors used to translate between the differing units of measurement used. Declaring original measurements would be preferable to declaring conversions. Capturing the actual weight of shipments would be helpful for double-checking shipment volumes, as weights remain relatively stable, although moisture content may vary slightly during transportation.

Difference in log scaling methods: Scaling is the method used to measure logs in order to calculate their volume, and hence price. Methods of scaling may differ from one country to the next, but this may not give rise to much discrepancy if business contracts specify which country's measurements are to be used, as is the case for timber contracts with Chinese companies (Dai, 2003) and measurements may only be slightly different, of the order of a few decimal points, as a result of rounding.

Product valuation

Exporters declare the price of timber exported Free on Board (FOB) in Customs export declaration forms. In importing countries, the importer declares the Cost, Insurance and Freight (CIF) value. The difference between FOB value and CIF value should equal the cost of insurance and transportation but this difference, if not accounted for, could generate discrepancies.

Classification practices

There is, in general, little or no information available within Customs data on species in timber trade, as this type of data is not typically specified within HS codes.

Combined shipment of mixed products: A single export declaration form can be used for shipments including timber covered by more than one HS code. This provides scope for discrepancies in data, as only thorough checking of the entire shipment could verify all HS codes that applied. Mixed shipments have been noted as a source of timber trade discrepancy in Papua New Guinea (Bun, 2004).

Different HS code classification: As explained in **Box 1**, six-digit HS codes provide a means for elimination of discrepancies in recording the type of commodity in international trade, as all Contracting Parties to the International Convention on the Harmonized Commodity Description and Coding System, which implements the HS, should use the same set of HS codes up to six digits. Nevertheless, there is scope for discrepancy to occur when using this system and illustrations of how this may happen are given below.

- i) Discrepancies can arise because trading partners do not use the same set of six-digit HS codes, even though they are meant to do so. Countries may select only those HS codes which they think

will be relevant to their national trade, i.e. for the goods in which they trade, or perhaps which have most relevance to their economy. Alternatively, there may be a time lag between the issuing of revised codes by the WCO and the uptake of these same codes by national governments, leading to staggered implementation of the codes among countries using the HS system and inevitable subsequent discrepancies.

- ii) Discrepancies in six-digit HS codes may arise at the point of code selection. Although these codes are standardized, interpretation of the HS descriptions for each code is subjective. Thus, an agent in one country may choose to categorize a roughly trimmed log under HS4403 (“Wood in the rough...”), while an agent in another might class it under HS4404 (“...wooden sticks, roughly trimmed...”), again providing a source of discrepancy in data between trading partners.
- iii) When coding extends beyond six digits, i.e. uses digits seven to 10 reserved for national designation, this is in itself a source of discrepancy in international trade statistics.

The US Census Bureau found that the most common misclassification errors for tropical wood products occurred at the eight- and 10-digit HS levels and not at six-digit levels (Goetzl and Wood Resources International, 2003). Providing statistics for higher level codes would help identify anomalies, as well as information on the product mix of a reporting country’s worldwide imports or exports (Bun, 2004; Saunders and Brack, 2003; Tachibana and Araya, 2004).

Trade routing

Triangular trade is trade between three countries, where the final destination may not be stated in the original export document, or the final destination may not have recorded the country of origin but rather the intermediate country. For example, timber trade from Bolivia to the USA routes via Chile or Brazil and is reported to be poorly tracked, hence giving rise to data discrepancies (Goetzl and Wood Resources International, 2003).

Transshipment is transfer from one ship or other form of transport to another, at an intermediate location for onward travel. Data for Indonesia and Malaysia show significant transshipment of timber via Singapore to other countries for the years 2004–2006 (**Annex 1, 2, 3 and 4** for HS4403, 4407, 4408 and 4412, respectively).



Credit: Edward Parker/WWF-Canon

Checking paperwork for a timber shipment

Like triangular trade, transshipment can lead to data discrepancies if it means that there is incorrect specification of the country of origin or destination.

A further possible source of discrepancy in trade data is created when trade to or from a location is subsumed within the statistics of another country or territory. For example, US trade statistics include figures for the foreign trade of Puerto Rico and the US Virgin Islands (Goetzl and Wood Resources International, 2003). This would not have a significant impact on trade statistics under examination in this report, as volumes of tropical wood imported into Puerto Rico and the US Virgin Islands are relatively small. This same issue does not appear to occur between Hong Kong and China, as observed during this study as, while Hong Kong and China are one country, there are two different systems in place with separate Customs for each.

Free Trade Zones (FTZs) and warehousing

FTZs are areas of a country where some trade barriers that normally apply are lifted to stimulate business. In FTZs, countries allow duty-free treatment of commodities that will be re-exported, for example, but not enough is known about the treatment of commodities in FTZs to determine their influence on timber trade statistics discrepancies at present.

Illegal activities and trade data

Under-invoicing: Under-invoicing, or the intentional under-reporting of the amounts imported or exported, can be used to evade or reduce tariff and non-tariff barriers and related costs. It could also be used to conceal timber that has been harvested illegally. This problem could result in discrepancies in bilateral trade statistics. Comparing FOB and CIF values per unit of physical measure (e.g. weight or volume) could shed light on mismatches which are suspected to reflect under-invoicing.

Mis-specification of product types, species or characteristics and grade: There is economic incentive to misinform and mis-specify products for export (Forestry Department Indonesia, 2003; Saunders and Brack, 2004). For example, according to Forestry Department Indonesia (2003), exports of wood products consisting of veneer, moulding, processed wood and finished products from Indonesia are subject to a tax of 15% of the intrinsic value, in line with the *Regulation of the Ministry of Finance No. 92/KMK/2005*, while plywood has no export tax levied. As Indonesian law stipulates that Customs can only inspect a shipment in cases of intelligence concerning Customs fraud, and only in very specific conditions; there is little chance that such mis-specification will be detected at the point of export. At export, Indonesian Customs carry out examination of the *Pemberitahuan Ekspor Barang* (PEB), the Indonesian export declaration form, and other business and shipping documentation, but as there is no physical inspection of the shipment, if all documentation tallies, the shipment goes through. If, on import, for example to Japan, such fraudulently declared shipments are physically checked and documented according to the actual contents, as opposed to the invoicing, this will cause discrepancies in the trade data.

Saunders and Brack (2003) and Goetzl and Wood Resources International (2003) refer to differing duties applying to different products on import, that could similarly cause discrepancies between different sets of data, as Customs staff cannot easily recognize slight deviations from accurate product descriptions. Saunders and Brack (2003) note that sawn timber, veneer and plywood products imported into the UK could incur duties: imports of sawn mahogany timber attract a 2.5% duty, HS440791 “Other” hardwoods attract 2%, while non-coniferous wood under HS440710 is duty-free. Similarly, for HS4412 (plywood), a veneer with a listed tropical hardwood species on the ply is charged 10% duty, but if an outer layer of another non-tropical, non-coniferous wood is reported, the duty is lower, at six per cent, and if the cargo is recoded as veneer sheets for ply under category HS4408, duty ranges from 0–6%, depending on the species. Goetzl and Wood Resources International (2003) report that most tropical plywood is subjected to an eight per cent duty in the USA. The main levels of classification affected by attempts to evade duty would be the six- or eight-digit HS codes. Therefore, at the higher four- to six-digit levels, mis-classification to avoid payment of duties should not be a significant factor influencing discrepancies in trade data statistics.

Smuggling: This is a problem for most countries, especially when there are strict policies on trade and/or where taxes are applied on export and/or import. Smuggling occurs when there are regulations that can be used to define and curb such practices. In the case of many importing countries, their regulatory framework may accept timber exported illegally if the smugglers are able to adhere to the procedures for import. For example, a shipment may be exported from a country such as Indonesia illegally and subsequently presented for import into Japan. Japanese Customs authorities will inspect the shipment against invoices, bills of lading and tally sheets and, as long as all valid Japanese taxes are paid and Japanese laws and regulations are fulfilled, the shipment can enter Japan. To illustrate with an example from another importer from Indonesia, Malaysia, a study on the CITES-listed genus ramin *Gonystylus* spp. reported that there were significant discrepancies in trade data for the trade between Indonesia and Malaysia (Lim *et al.*, 2004). It was found that Malaysian laws and procedures for import of timber did not recognize a log export ban by Indonesia and thus Malaysia did not have any provisions to stop such log imports, even though they derived from timber smuggled across the border. Malaysia was only able to provide complementary control when an administrative arrangement by the ministry in charge of timber trade in Malaysia stopped such imports in 2002. Similarly, the EU is not able to stop imports unauthorized by the country of origin, except when the species is CITES-listed (Affre *et al.*, 2004). This situation inevitably creates discrepancies in trade data, as the exporting country will have no record of smuggled shipments documented as imported by the destination authorities.

Discrepancies linked to Customs protocols

As the last section showed, discrepancies are known to occur in international timber trade statistics. The purpose of this analysis is not simply to highlight further the existence of discrepancies, but to identify which discrepancies are likely to be a function of certain Customs protocols and, by inference, to identify opportunities for illegal timber trade to be revealed as part of Customs activities and the process of statistics generation. In this way, it is hoped that incidence of illegal timber trade, and hence of illegally logged timber, can be reduced.

First, however, the following section illustrates the nature and scale of the data discrepancies for each of the HS categories reviewed by the study—“wood in the rough” (HS4403); “wood sawn or chipped lengthwise” (HS4407); “sheets for veneering” (HS4408); and “plywood, veneered panels and similar laminated wood” (HS4412).

Data discrepancies in timber trade by product category

Annexes 1, 2, 3 and 4 show that the discrepancies between export and import statistics for products under codes HS4403, 4407, 4408 and 4412 for countries and territories included in this study varied in

Table 2

Comparison of pairs of records for trade in HS4403, HS4407, HS4408 and HS4412 between study countries and territories, showing a range variances for 2000–2006

Variances	Number of pairs of records			
	HS4403	HS4407	HS4408	HS4412
Variance of ≤ 5%	36 (3.4%)	54 (5%)	47 (4.4%)	56 (5.2%)
Variance of >5% and ? 10%	31 (2.9%)	52 (4.8%)	43 (4%)	28 (2.6%)
Variance of >10% and ? 25%	87 (8.1%)	119 (11.1%)	130 (12.3%)	81 (7.5%)
Variance of >25% and ? 50%	112 (10.4%)	148 (13.8%)	149 (14.1%)	98 (9.1%)
Variance of >50% and ? 75%	73 (6.8%)	108 (10.1%)	90 (8.5%)	91 (8.5%)
Variance of >75% and ? 100%	178 (16.6%)	178 (16.6%)	150 (14.2%)	244 (22.7%)
Variance of >100% and ? 125%	16 (1.5%)	20 (1.9%)	29 (2.7%)	24 (2.2%)
Variance of >125% and ? 150%	10 (0.9%)	8 (0.7%)	18 (1.7%)	18 (1.7%)
Variance of >150% and ? 175%	10 (0.9%)	16 (1.5%)	12 (1.1%)	9 (0.8%)
Variance of >175% and ? 200%	5 (0.5%)	15 (1.4%)	17 (1.6%)	8 (0.7%)
Variance of >200% and ? 500%	43 (4%)	65 (6.1%)	65 (6.1%)	62 (5.8%)
Variance of >500% and ? 1000%	32 (3%)	44 (4.1%)	42 (4%)	42 (3.9%)
Variance of >1000%	75 (7%)	112 (10.4%)	86 (8.1%)	116 (10.8%)
Variance cannot be calculated	366 (34%)	135 (12.6%)	182 (17.2%)	197 (18.3%)
Total	1074	1074	1060	1074

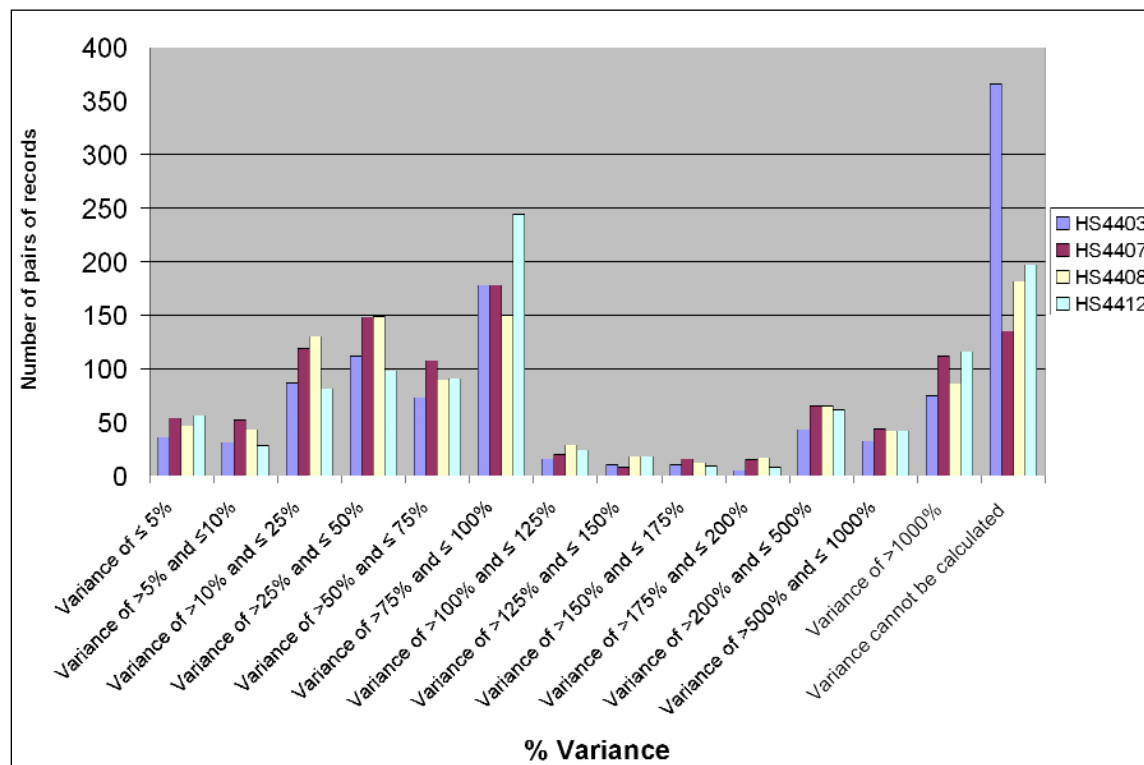
terms of volume, with location, and over time. As stated in **Methodology**, in order to calculate the incidence of discrepancy, each pair of bilateral data sets (export and import) for one year is considered as one pair of records. The analysis took this approach because even when there was no recorded export for a given year from the exporting country, there have been many instances where importing countries have recorded trade from that country in that same year, and *vice versa*. A negative variance percentage means that import quantities were larger than exports.

The analysis showed that major producers' export figures, when compared with figures of their main importers, showed obvious discrepancies in the majority of cases. Trade between processing countries and countries importing timber therefrom also showed discrepancies. Data for consumer countries exporting to other consumer countries showed discrepancies, in spite of the sophistication and automation of their electronic data entry systems.

Table 2 and **Figure 1** show some interesting discrepancy variances between the reported export and import data and, as can be seen from **Figure 1**, there are three obvious clusters of discrepancy ranges. Further studies of the actual individual records and documentation between the trading countries may highlight a reason for this clustering, but this is beyond the scope of this project.

Figure 1

Comparison of pairs of records for trade in HS4403, HS4407, HS4408 and HS4412 between study countries and territories, showing a range variances for 2000–2006



There are some pairs of records for all four HS products categories where the percentage variance is less than 10% and, in 3.3%, 5%, 4.4% and 5.2% of cases, respectively, for trade in categories HS4403, 4407, 4408 and 4412 where it is even below 5% (**Table 2**). The data also show a class of pairs of records for which the variance cannot be calculated because at least one of the trading countries or entities has a record of zero exports or imports. Some of the findings by HS category are summarized in brief below.

- In the case of **HS4403**, there were 198 pairs of records (18.4% of all pairs of records) where only one country reported trade (**Annex 1**). These records are within the category where variance cannot be calculated (see **Table 2**). There were 187 pairs of records (17.4% of all pairs of records) where there were “0” records of exports, but where imports were recorded as originating from those trading entities recording zero exports. Examples of significant data discrepancies of this kind were, in 2006, France “0”, Germany 380 419 m³; Netherlands “0”, Germany 128 492 m³; and Indonesia “0”, South Korea 46 284 m³; and, in 2005, Indonesia “0”, China 49 897 m³ (see **Annex 1**).
- For **HS4407** there were 63 pairs of records (5.9% of all pairs of records) where only one country reported trade (**Annex 2**). There were 72 pairs of records (6.7% of all pairs of records) where there were “0” exports, but imports were recorded originating from those trading entities recording zero exports. Examples of some significant discrepancies were, in 2002, Netherlands “0”, South Korea 83 275m³; in 2005, Indonesia “0”, USA 24 168 m³ and Indonesia “0”, Hong Kong 35 245 m³; and in 2006, Indonesia “0”, Hong Kong 26 813 m³ (see **Annex 2**).
- **HS4408** had 109 pairs of records (10.1% of all pairs of records) where only one country reported trade (**Annex 3**). There were 73 pairs of records (6.8% of all pairs of records) where there were “0” records of exports, but imports were recorded originating from those trading entities recording zero exports. Examples of significant data discrepancies were, in 2005, UK “0”, Taiwan 274 275 kg; Indonesia “0”, Hong Kong 70 117 kg, in 2006, Netherlands “0”, South Korea 150 922 kg; Taiwan “0”, Germany 110 800 kg; Malaysia “0”, Italy 11 800 kg; Netherlands “0”, Japan 11 773 kg; and Indonesia “0”, Taiwan 776 453 kg (see **Annex 3**).
- **HS4412** had 105 pairs of records (9.8% of all pairs of records) where only one country reported trade (**Annex 4**). There were 92 pairs of records (8.6% of all pairs of records) where there were “0” records of exports, but imports were recorded originating from those trading entities recording zero exports. Examples of significant data discrepancies were, in 2006, Italy “0”, Germany 58 161 m³; France “0”, Germany 41 085 m³; in 2005, Italy “0”, Singapore 34 807 m³; Hong Kong “0”, Singapore 25 046 m³; Netherlands “0”, Germany 14 792 m³ (see **Annex 4**).
- For **HS4403** there were 36 pairs of records (3.4% of all records), from nine exporting entities to 13 trading partners, where some volumes traded were very large and yet variances were practically negligible. Fifteen out of 36 pairs of records with a variance of 5% and less were recorded after the year 2005. The number of trading entities recording these minor differences was varied across the

board. Of note is that three pairs of records had less than 0.5% variance: between Malaysia and Taiwan (2005); France and Taiwan (2002); and the UK and Germany (2000).

- **HS4407** had 54 pairs of records (5% of all pairs of records), from 13 exporting countries to 14 trading partners, with a variance of 5% and less. Nineteen out of 54 pairs of records with a variance of 5% and less were recorded after 2005. In all, seven pairs of records had variances of less than 0.5%: Malaysia and UK (2005); Germany and South Korea (2002); Taiwan and Singapore (2005); USA and UK (2002); Germany and Taiwan (2005); Italy and South Korea (2004); and France and the Netherlands (2000).



Credit: Edward Parker/WWF-Canon

Meranti *Shorea* spp. harvest in Malaysia

- **HS4408** had 47 pairs of records (4.4% of all records) from 12 exporters to 13 importers with a variance of 5% and less. In particular, there was one case with literally “0” discrepancy—between Taiwan’s exports and South Korea’s imports—for this product category, in 2002. Twelve out of 47 pairs of records with a variance of 5% and less were recorded after the year 2005. The number of trading entities recording these minor differences was varied across the board. Of note is that seven pairs of records had less than 0.5% variance, although six of the pairs of records were from the years 2000 to 2003, and the only recent match was in 2006, between the UK and Italy, where the difference was only 100 kg for a trade of 69 200 kg exported by the UK.
- **HS4412** had 56 pairs of records (5.2% of all pairs of records) from 10 exporting entities to 13 trading partners with variance of 5% and less. Fourteen out of 56 pairs of records with variance of 5% and less were after the year 2005. Of note is that five pairs of records had less than 0.5% variance, although two each of the pairs of records were for the years 2001 and 2004, and the only recent match was in 2006, between China and Taiwan where the difference was only 2240 m³ for a trade of 451 859 m³, exported by China.

The number of trading entities recording these minor differences for all the four HS categories is varied across the board and at some stage, practically all the study countries and territories recorded imported volumes and weights which differed only negligibly from those recorded as exported.

For HS4403, 517 pairs of records (or 48% of total pairs of records) had a percentage variance of 100% or less. For HS4407, the number of pairs was 659 (or 61% of all pairs of records collected), for HS4408, 609 (or 57.5% of all pairs of records collected) and for HS4412, 598 (or 55.7% of all pairs of records collected). It appears that the number of pairs of records increases with percentage variance, up to 100% variance, for all the four categories of HS studies (**Table 2** and **Figure 1**).

HS4403, HS4407, HS4408 and HS4412 had fewer pairs of records with 100–200% variance than with 0–100% variance. HS4403 had only 41 pairs of records in this bracket and HS4407 only 59 pairs, while HS4408 and HS4412 had only 67 and 59 pairs, respectively (**Table 2** and **Figure 1**). From the data sets available it is not possible to deduce any reason for this difference between the two variance categories.

Case study between Indonesia and Japan

This case study is provided to illustrate the generic analysis above and is based on Chen and Ishihara (in prep.) and additional analysis carried out in the course of this study. Indonesia is a unique case among the countries in this study, as it has an national ban on log and sawn timber exports.

HS 4403—wood in the rough, whether or not stripped of bark or sapwood, or roughly squared: Reported log exports from Indonesia declined dramatically from 2002 because the Indonesian Government imposed a log export ban in October 2001 (ITTO, 2001). The ban appears to be working in relation to trade to Japan, since the volume reported, by both Indonesia and Japan (but also for some other trading entities, see **Annex 1**), are now insignificant (**Table 3**). Tachibana and Araya (2004) show that round wood (log) data appeared to tally between Japan and Indonesia, with only 110 m³ reported as imported from Indonesia in 2003 after the ban.



Credit: Jikkie Jonkman/WWF-Canon

Logs near a small riverside village inside Sebangau National Park, Kalimantan, Indonesia

The only country with a reciprocal policy to enforce the Indonesian ban is Malaysia, which has instituted a ban on imports of HS4403 from Indonesia (only). Indonesia recorded exports of 407 m³, 207 m³ and 0 m³ for 2004, 2005 and 2006 respectively, and Malaysia recorded imports of 3585 m³, 4369 m³ and 1643 m³ for the same years (**Annex 1**). By contrast, trade appears to have continued to Singapore.

Indonesia reported the export of 1 m³, 25 m³ and 42 m³ to Singapore for the years 2004, 2005 and 2006, respectively, while Singapore reported the import of 28 571 m³, 35 836 m³, and 13 647 m³ for the same years (**Annex 1**). A firm policy on export bans can show results when an importing country respects such bans, as appears to be the case for Japan and Malaysia in respect of Indonesia's log export ban. However, depending on industry self-regulation appears not be sufficient in general, as seen from the import data for Indonesian logs for many of Indonesia's other trading partners in this study (see **Annex 1**).

Table 3

A comparison of the export volumes for HS4403 logs/lumber as reported by Indonesia and its importing partner Japan from 2000 to 2006 (m³)

Year	Export (m3)	Import (m3)	Difference	% Variance
	Indonesia	Japan		
2000	30 776	46 330	-15 554	-51
2001	219 252	167 615	51 637	24
2002	1506	8067	-6561	-436
2003	440	110	330	75
2004	67	27	40	60
2005	17	57	-40	-237
2006	25	82	-57	-229

Source: Central Bureau of Statistics BPS, Indonesia, and Statistics Department, Japan

HS4407—wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding six mm: From 2000 to 2004, the discrepancy between what was reported as exported from Indonesia for HS4407 and what was reported received in Japan was tremendous, around 700%, or around 300 000 m³ a year, with Indonesia recording the lower volume (**Table 4**). The discrepancy was even greater after 2004, although the volumes were lower. Presumably, the lower volume may have been a result of the Indonesia ban on export of sawn timber under HS4407, introduced 24 September 2004: when looking at data for trade of sawn timber from Indonesia (in **Annex 2**), the country's export data show a greatly reduced export volume, but importing countries continue to receive sawn timber in excess of what was recorded as exported by Indonesia. Presumably the Indonesian exports are legal as they pass through Indonesian Customs.

HS4408—sheets for veneering: Japan reported significantly more imports in category HS4408 from Indonesia, 2000–2006, than the average of 1000 m³ or so Indonesia reported exporting each year (**Table 5**), apart from in 2004.

Table 4

A comparison of the export volumes for HS4407 sawn timber as reported by Indonesia and its importing partner Japan from 2000 to 2006 (m³)

Year	Export (m3) Indonesia	Import (m3) Japan	Difference	% Variance
2000	47 006	352 002	-304 996	-649
2001	45 152	342 950	-297 798	-660
2002	41 131	343 203	-302 072	-734
2003	40 409	314 305	-273 896	-678
2004	13 419	173 920	-160 501	-1196
2005	61	143 017	-142 956	-232 637
2006	2331	82 714	-80 383	-3448

Source: Central Bureau of Statistics BPS, Indonesia, and Statistics Department, Japan

Table 5

A comparison of the export volumes for HS4408 veneer as reported by Indonesia and its importing partner Japan from 2000 to 2006 (m³)

Year	Export (m3) Indonesia	Import (m3) Japan	Difference	% Variance
2000	474	7855	-7380	-1556
2001	163	7164	-7001	-4283
2002	453	7793	-7340	-1620
2003	2312	7901	-5589	-242
2004	40 625	6854	33 771	83
2005	1802	7132	-5330	-296
2006	1153	5076	-3924	-340

Note: * Original data in kilogrammes. Converted to m³ using conversion factor for HS4408, 1m³=0.65 t

Source: Central Bureau of Statistics BPS, Indonesia, and Statistics Department, Japan

HS4412—plywood, veneered panels and similar laminated wood: Indonesia was one of the largest producers and exporters of plywood (HS4412) in the world. The annual average export volume, 2000–2006, was over 1.7 million m³ (Table 6), but on average Japan recorded imports of over 2.3 million m³ of plywood from Indonesia, amounting to a discrepancy averaging around 34%.

Table 6**A comparison of the export volumes for HS4412 plywood as reported by Indonesia and its importing partner Japan from 2000 to 2006 (m³)**

Year	Export (m3)	Import (m3)	Difference	% Variance
	Indonesia	Japan		
2000	2 208 965	2 784 236	-575 271	-26
2001	2 230 446	2 674 621	-444 175	-20
2002	2 122 705	2 719 554	-596 849	-28
2003	1 658 761	2 264 769	-606 008	-37
2004	1 510 729	2 452 414	-941 685	-62
2005	1 259 072	1 872 943	-613 871	-49
2006	1 187 199	1 567 068	-379 869	-32
Average seven years	1 739 697	2 333 658	-593 961	-34

Source: Central Bureau of Statistics BPS, Indonesia, and Statistics Department, Japan

Different HS code classification used by exporting and importing countries

As mentioned earlier, HS classification is standardized by the WCO for use by all WCO member nations to the six digit level (see **Box 1**). However, as seen in the HS codes for selected countries and territories in this study (**Annexes 6, 7, 8, 9 and 10**), and as described in *Classification practices*, these can still give rise to discrepancies in trade records and instances of the same found during analysis for this study are noted below.

- Trading partners do not use the same set of six-digit HS codes, although they should. To illustrate with an example from two of the study countries for this report, Indonesia has the HS code 4407.24 in its list of six-digit codes under the sub-heading 4407, whereas Japan does not. Conversely, Japan includes HS code 4407.94 in its list of six-digit codes under that sub-heading, while Indonesia does not (see **Annexes 7 and 8**). The same mis-match between HS codes can be illustrated with other countries and territories, for example, between Taiwan and the EU (see **Annexes 9 and 10**). As a result, when a shipment is received with an HS code which is missing from the list of six-digit HS codes held by the trading partner, there is not necessarily a clear alternative coding option to choose, thus leaving the way open for the creation of a trade data discrepancy.
- Discrepancies in six-digit HS codes may arise at the point of code selection as, although these codes are standardized, *interpretation* of the HS descriptions for each code is subjective. **Annex 6**, giving the actual HS codes selected by Japan and Indonesia, illustrates this clearly.
- When coding extends beyond six digits, this creates discrepancy in international trade data by its very nature, as digits seven to 10 are for national designation (see **Annexes 7, 8, 9 and 10**).

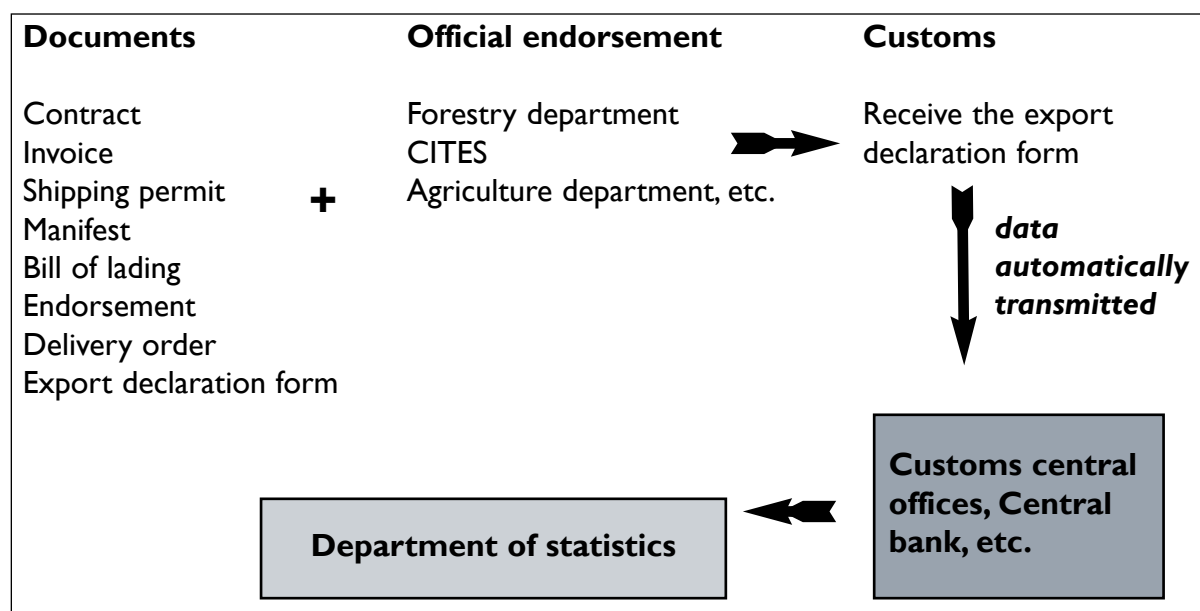
Export procedures and reporting systems for statistics generation

Export procedures

The procedures for export in any country or territory are unique, though there are similarities, as illustrated below. Generic activities vary in detail from country to country, while still satisfying the same basic functions. Summaries of export procedures and lists of agencies involved for China, Germany, Indonesia, the UK and the USA, are given in **Annex 11** and generic export procedures are represented in **Figure 2**.

Figure 2

A generic schematic of documents and stages from exporter to the generation of official trade statistics



Notes: The **bill of lading** is a document giving proof of particular goods loaded on a ship. The consignee normally needs to show the bill of lading in order to obtain the release of the goods. The **manifest** is a Customs document containing particulars of a ship and its cargo. The **shipping permit** is a licence to transport by ship, vouchsafing, for example, that toxic goods are not being transported. The **delivery order**, commonly referred to as a “d.o.”, is a business document with details of the order being shipped. The **endorsement** in this case refers to government endorsement in general, i.e. from any relevant government ministry, but not necessarily including those under “Official endorsement”. N.B. the list of documents shown above is not exhaustive.

- An **export declaration form**, to be submitted to Customs, is the most important form required by all governments in this study for any export. This is mandated by law, usually under the Customs legislation that governs the exit and entry of goods. In many countries, the form can be filled in electronically and this is the case for every country and territory studied for this report. There are a few exceptions, such as in the more remote ports of Indonesia. Otherwise, Japan has its NACCS;

the UK has its central Customs computer system, CHIEF; the USA its ACS; Singapore its TradeNet system; Indonesia its Electronic Data Interchange Network and others their own versions of comparable electronic systems. Each EU Member State included in this study has its own electronic clearance system. The EU will institute an electronic system called the Export Control System (ECS) and Automated Export System (AES) in stages in the near future.

The Customs export declaration form contains details such as names and addresses of the exporter and the buyer; expected date of export; port of loading and unloading and transit port (if any); invoice number; country destination; delivery system (FOB, CIF, or Cost of Freight (CF)); value of the exported product and the currency used; HS category of the product (9–10 digit HS code); numbers of containers; total number of pieces; total volume (in m³) and weight (in kg); unit price of exported items and total value, and sometimes other information.

In addition to the export declaration form, this study established that, in general, Customs also require submission of three types of documentation for export.

- An **official approval document, permit or licence** from government agencies approving export is usually needed. This could be a permit or licence from the forestry department, or other agency. In the case of Indonesia, as of 2003, exports have required the endorsement of the Indonesia Forest Industry Revitalisation Body *Badan Revitalisasi Industri Kayu* (BRIK), the Council of which comprises various officials from the Ministry of Forestry, other government agencies and the timber associations in Indonesia. Additionally in Indonesia, Customs require proof that the exporter has the official Forestry Department SKSHH (*Surat Keterangan Sahnya Hasil Hutan* or royalty collection form), a document from ETPIK (*Eksportir Terdaftar Produsen Industri Kehutanan*, the Registered Exporter for Forest Products) and receipt for payment of export taxes, where applicable. The SKSHH form shows that the forest royalty is paid, which is required for logs, sawn timber and plywood only, although with the ban on export of logs and sawn timber, the SKSHH is now mostly redundant. In addition, for CITES-listed timber species, a CITES export permit is required from the relevant CITES Management Authority.

In the USA, a US Fish and Wildlife Service (USFWS) export permit is needed for CITES species, as well as a US Department of Agriculture (USDA) permit for timber and timber products. Some countries require phytosanitary inspection and certification from the national agriculture department. As examples, in the UK this is issued by the Forestry Commission prior to release of a shipment by Customs, while the USDA's Animal and Plant Health Inspection Service (APHIS) inspects and clears shipments for CITES-listed plant species in the USA.

In the case of Malaysia, documented approval for export is needed from the Malaysian Timber Industry Board (MTIB) for Peninsular Malaysia and Sabah, and Sarawak Timber Industry Development Corporation (STIDC) for the State of Sarawak, Malaysia. Customs agents may

themselves only perform perfunctory processing if approval from these agencies is given for export of products.

- The second type of document comprises **shipping documents**—for example, the bill of lading, manifest, shipping permit and insurance documents.
- The third type of document comprises **business documents** and includes invoices, letters of credit, order sheets, etc.

Shipping and business documents are not considered official documents.

Figure 3

The Indonesian export declaration form or Pemberitahuan Ekspor Barang (PEB)

Kantor Pelayanan Bea dan Cukai		LAMPIRAN	
Nomor Pengajuan		KEPUTUSAN MENTERI KEUANGAN REPUBLIK INDONESIA NOMOR 557/KM/K.04/2002 TENTANG TATA LAKSANA KEPAHANGAN DI BIDANG EKSPOR	
PEMBERITAHUAN EKSPOR BARANG (PEB)		BC 3.0	
A. Jenis PEB : <input type="checkbox"/> 1. Biasa <input type="checkbox"/> 2. Berkala			
B. Jenis Barang Ekspor : <input type="checkbox"/> 1. Umum <input type="checkbox"/> 2. Berkala			
C. Cara Perdagangan : <input type="checkbox"/> 3. Terkona PE <input type="checkbox"/> 4. Mendapat Kemudahan Ekspor			
D. Cara Pembayaran : <input type="checkbox"/> 5. Tertentu <input type="checkbox"/> 6. Dari TPB <input type="checkbox"/> 2. Inbal Dagang			
E. DATA PEMBERITAHUAN		G. DIISI BEA DAN CUKAI	
1. Mendaftar Eksporir : NPWP/Paspor/KTP/lainnya		No. & Tgl. Pendaftaran	
2. Nama, Alamat Eksporir :		14. Invoice No. : Tgl. :	
3. No. & Tgl. SIUP Status :		15. Lokasi Pemeriksaan : 1. Kawasan Pabean <input type="checkbox"/> 2. Luar Kawasan Pabean, Tgl. KPBC	
4. Nama, Alamat Penerima/Pembeli :		No. & Tgl. IHP	
5. NPWP PPJK :		16. Daerah Asal Barang	
6. Nama, Alamat PPJK :		17. Negara Tujuan	
7. No. & Tgl. Surat Ijin PPJK :		18. Izin Khusus : Tgl. : SIE : KARANTINA : SIM/SPM : Lain-lain :	
8. Cara Pengangkutan: 1. Laut 2. Kereta api 3. Jalan Raya, 4. Udara		19. Cara Pembayaran Barang :	
5. Perkiraan tgl Ekspor		20. Valuta :	
10. Nama Sarana Pengangkutan/No. Voy/Flight		21. Freight :	
11. Pph. Muat		22. Asuransi :	
12. Pel. Bongkar :		23. FOB :	
13. Pel. Tiba/DN :		24. Merak dan No. Kemasan serta No. dan Jumlah Poli Kemasan	
25. Jumlah dan Jenis Kemasan		26. Berat Kotor	
		27. Berat Bersih	
28. No.		29. Pns Tarif HS	
30. HPE Barang pada tgl Pendaftaran PE (% atau lainnya)		31. Jumlah & Jenis Satuan Berat Bersih (Kg)	
		32. Jumlah Nilai FOB	
K. Dengan ini saya menyatakan bertanggung jawab atas kebenaran hal-hal yang diberitahukan dalam dokumen ini		33. Nilai PE dalam rupiah	
Tgl. Eksporir/PPJK		I. DIISI BEA DAN CUKAI/BANK	
No. Penerimaan		No. Penerimaan	
		Telah Dibayar	
		No. Tanda Pembayaran	
		Tgl.	
II. PEJABAT BC.		Pejabat Penerima	
		Nama/Stempel Instansi	

Customs *modus operandi* for inspection and verification of documents presented varies but, usually, the non-official documents are physically sent to the port authority by the exporter or agents and, therefore, not necessarily checked by Customs. The approved and endorsed Customs export declaration form follows to the port authority, whereupon goods can be released for shipment. The port authority presumably checks the various documents as required for the port's own purpose. In interviews with Customs in Indonesia, there was no indication that any communication took place between Customs and port authorities in relation to verification of the information in the PEB (see **Figure 3**) and other documents, a type of situation common to practically all the countries and territories studied.

Inspection of exported items is not necessarily carried out by Customs unless there is suspicion of illegality: this is the case in Indonesia. Under Indonesian *Customs Act No. 10/1990*, Customs cannot carry out physical checks of items without justification. In other countries,

Customs may physically inspect a shipment to cross-reference with the documentation presented and to deter smuggling activities. If Customs are not required to check the documentation against items, documents could be falsified to escape tax or for other reasons.

Statistics generation

Once the export declaration form has been completed and approved, it is transmitted to the national statistics department for record and analysis and to the central bank for monetary analysis and policy-making. Customs forms are sent electronically to national statistics departments (in the USA, to the Census Bureau, in China to the China Customs Statistics, for example) where trade statistics are compiled and generated. Other ministries and agencies use the records from the national statistics departments for their own statistical compilation and analysis. For example, ITTO obtains its annual forestry trade statistics for its Annual Review and Assessment of the World Timber Situation from the Joint Questionnaire on timber trade (JQ), which is distributed to ITTO and FAO member countries annually. The presumption is that the countries fill in the JQ using statistics from their national statistics departments (as well as figures from their forestry departments, as the statistics required for the JQ are not just trade statistics).

It can be assumed that, for all countries and territories, the export declaration form is filled out electronically. This form should then pass to the various government agencies in relatively intact form, with all data remaining the same as originally keyed in, with limited likelihood of introducing human error. Human error in transcribing could still exist, in particular for Indonesia for those PEB forms that are submitted physically in remoter provinces.

Import procedures and reporting systems for statistics generation

Import procedures

The import procedures for each country or territory are unique, but can be summarized generically, as in **Figure 4**. Importers submit an import declaration form to Customs and receive permission before clearing cargo for import. Various divisions in Customs check that the import declaration is correct before granting authorization for imports, after verifying the duties and consumption taxes are paid. Summaries of import protocols for China, Germany, Hong Kong, Italy, Japan, the UK and the USA are compiled in **Annex 12**. The import process for all the study countries and territories is relatively automated.

Japan has a relatively sophisticated Customs process and it is described in brief here to provide an insight into various stages of import procedure. To help them complete the import declaration form, importers in Japan enlist the assistance of a specialized Customs agent to deputize for them during Customs clearance. The practice of using a Customs agent is endorsed by the *Customs Brokerage Law 1967* and these agents are licensed by the Japanese Government, must have passed a national examination to ensure they are well versed in Customs laws and procedures, and are based in Customs offices. The Customs agents' functions include collecting the invoice from the exporter, bill of lading from the shipping company, and tally sheets (inventories of timber in shipments) from the warehouse company. They complete the Japanese import declaration form electronically. The timber inventories in Japan are made by agents of the importers, employed to inspect timber imports physically, using the

Credit: Tim Porter/WWF-Canon



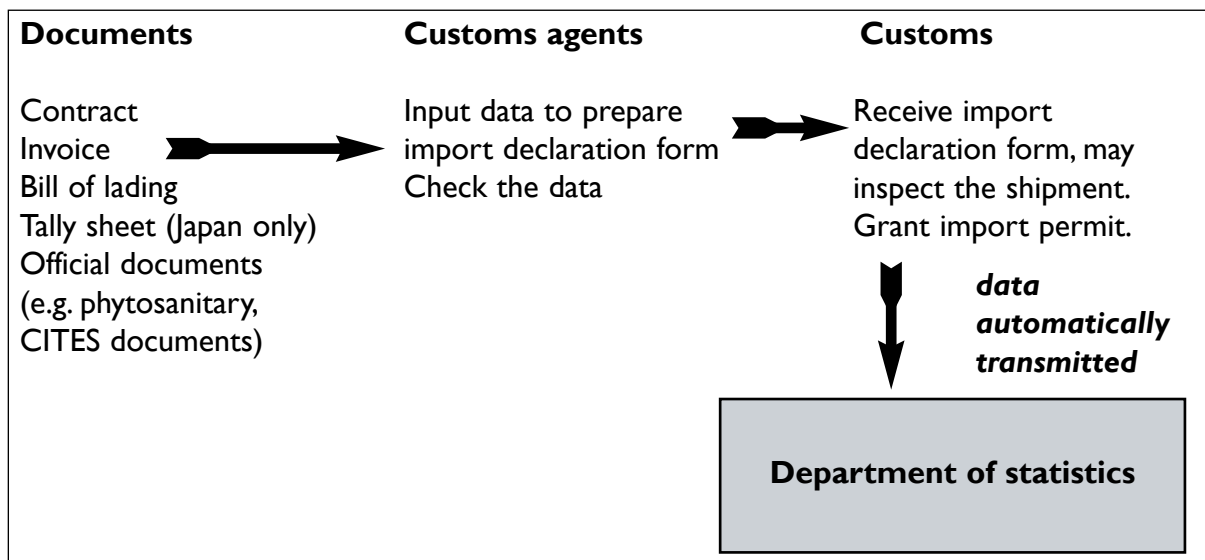
Unloading logs imported from Sabah and Sarawak at Nagoya port, Japan

invoice as their basis for checks and employing Government-authorized weights and scales. Customs in Japan carry out most of their import declarations using the NACCS, which includes details on the import number, tax payments, country of export and HS code, and checks that all relevant Japanese laws and regulations have been observed. Additional to the import declaration are the various other documents required for import, such as

invoices, phytosanitary certificates (see **Figure 4**), which are not necessarily in electronic form. The invoice is the form relied upon for information used in the import declaration form. Wood products appear to be sorted correctly, according to Japanese HS categories, on import.

Figure 4

Generic schematic of documents and stages from importer to the generation of official trade statistics



In Malaysia, there is an additional process prior to importing logs, whereby the Ministry of Plantations Industry and Commodities has to issue a licence, managed by MTIB, to allow importation. For log imports only, the checks are carried out by the MTIB and STIDC. Normally, once this import licence is provided to Customs, only perfunctory processing may occur prior to releasing the shipment.

In the USA, the USFWS import permit may be needed for CITES species, as well as the USDA import permit, while the USDA's Animal and Plant Health Inspection Service, APHIS, inspects and clears shipments for CITES-listed plant species. Other countries similarly require phytosanitary inspection and certification from their agriculture department (or an accompanying phytosanitary certificate from the source country) prior to release of the shipment by Customs. The USA conducts reconciliation studies to identify discrepancies and errors where trade data with the trading partner are compared and trade documentation audited. This is more frequently carried out with Canada and Mexico, but also with others including Japan, South Korea, Australia and the EU (Goetzl and Wood Resources International, 2003).

Singapore uses a single window Customs clearance system, that allows a single deposit of a single body of information that can be accessed by various government agencies to satisfy their official requirements. Customs may decide to inspect the import items physically, but this is done on a case-by-case basis.

Statistics generation

For all countries and territories studied, the official trade statistics are generated from the Customs data. Customs forms are sent electronically to the national statistics departments (for example, the Census Bureau in the USA, China Customs Statistics in China), where trade statistics are compiled and generated.

DISCUSSION AND CONCLUSIONS

The premise of this study is that international trade data discrepancies are of concern, especially in so far as they may be indicators of illegal trade; such discrepancies, and hence any illegal logging and illegal timber trade linked to them, could be better controlled by Customs through changes in protocols, including requirements for information. Having reviewed existing levels of discrepancy in tropical timber trade statistics for the selected countries and territories, as well as the functions and protocols of associated Customs agencies and how these relate to statistics generated, the following conclusions are drawn:

- The wide discrepancies known to exist in the statistics for timber trade are attributed to a number of factors, many of which are legitimate, but some of which are the result of illegal activities. No clear idea of the proportion of discrepancy attributable to illegal practice can be formed on the basis of the data available, however, it is likely to be significant.

- The levels of discrepancy in bilateral tropical timber trade data for the study countries and territories for categories HS 4403 (“wood in the rough...”), HS4408 (“sheets for veneering...”), HS4412 (“plywood, veneered panels...”), and for HS4407 (“wood sawn or chipped lengthwise...”), 2000–2006 ranged from low to consistently significant. The fact that there were a number of instances where discrepancies recorded were less than 5%, and in some, even less than 0.5% for very large volumes traded shows that it is possible to have fairly accurate data. On the other hand, there are a number of cases where discrepancies are stark, for example, where records of zero exports pair with records of shipments imported, or where the statistics record imports of Indonesian logs despite an Indonesian export ban on the same since 2001, prompting concern about the protocols at export and import.
- This study found that differences in Customs protocols as a factor influencing data discrepancy could provide ample scope for inconsistency. While the basis for compilation of timber trade statistics is similar in the countries and territories considered, in that Customs declaration forms, an export form in the case of exporting countries, and an import form for importing countries, are used, the systems are not so similar that they facilitate cross-checking. Even where cross-checking has been facilitated, e.g. by the increase in use of electronic submission of data, it does not necessarily occur. Such cross-checking would, however, be instrumental in eliminating discrepancies in trade data, and hence may help to stop illegal timber trade. However, such cross-checking to eliminate discrepancies in trade data should not be the norm, owing to time pressures, workload of enforcement officers, and the smooth running of global trade. As the results showed, there are sufficient numbers of cases of trade data with less than 5% discrepancies, and even down to 0%, that have been recorded, although these were in small number. In these cases, factors causing discrepancies listed earlier, such as conversion factors, differences in log scaling methods, different HS code classification, etc., were evidently not active in preventing accurate capture of data for exported and corresponding imported commodities between study countries. Since the Customs protocols are similar each and every time, and since discrepancies vary wildly between countries and over time, a new solution is required to address the consistency challenge in eliminating wide discrepancies in trade data. One possible solution is to carry out prior notification of timber exports to the importing countries’ Customs or other relevant authorities.
- Transmission of trade data from Customs authorities to their respective national statistics departments is not thought likely to be responsible in itself for generating discrepancies, now that such transfer is electronic for the main part. However, there does not appear to be any cross-referencing between agencies in-country.
- One of the problems in cross-checking bilateral timber trade data is that there is no uniformity over which documents should be used for the purpose and, moreover, not all documents required for export accompany timber shipments. Although business and shipping documents, such as the bill of lading, manifest and insurance documents, accompany the shipment, these are not official documents of the government of export. The Customs export declaration form, which is the official

export declaration, is not sent to the importing country with the consignment to which it relates. As this document carries key information, such as the HS codes and information on the geographical origin of the timber shipment, as well as carrying the weight of official authorization, its presentation to, and verification by, importing authorities could presumably go a long way towards reducing current levels of discrepancies in trade statistics. As mentioned above, for Indonesia, since the policy includes a log and sawn timber export ban, no Customs export declaration can be issued even if business and shipping documents are available. Sight of the export declaration form at import does not, of course, eliminate chances of falsification of the Customs export document, but this then becomes an enforcement issue, rather than one of policy and, meanwhile, it could greatly tighten controls to have the single and same document passed by authorities in both exporting and importing country or territory. As things stand, depending on the frequency of Customs checks on documentation as it relates to actual items shipped, there is the possibility that accompanying documents could be deliberately mis-filled, only to be amended as required in transit. However, such practice, as well as any other act deliberately intended to misrepresent the contents of a shipment, would immediately carry more risk if the government-stamped Customs export declaration form were required on import, where Customs does sometimes inspect shipments alongside accompanying documentation. Transmission of the Customs export declaration form with its associated shipment could also provide clarity over which document should be treated as the primary source of information for filling in the import declaration, as the Customs declaration form would take precedence over any non-official documents, of the sort that currently accompany shipments.

- Yet more advantage and clarity still could be gained if all the documents—shipping, business and other documents, as well as the export declaration form—were endorsed and certified as seen by Customs prior to export. These endorsed documents, if presented to Customs on import, should necessarily then be the same documents used during export procedures. Presently, although businesses may want to ensure that their invoices are fulfilled and hence apply scrutiny at the point of import to ensure the goods correspond to the order, this scrutiny is independent of Customs requirements for control and monitoring.
- Clearly, a requirement that the Customs export declaration form should travel with shipments to the importing country could not begin to tackle all causes of data discrepancy—smuggling, time lag between export and import, and differences in methods for evaluating volumes and prices, for example, would lie beyond the scope of this measure, as would any difficulties in communications between exporting and importing authorities, unclear use of HS codes, or inadequate enforcement of shipping protocols. However, some of these are issues that could be addressed through changes in Customs protocols. Including weights of shipments to help in cross-checking data; greater clarity over HS codes; providing training in identification of shipment contents to Customs officials; and reciprocal policy arrangements over trade bans are all steps that could be taken to strengthen the role of Customs in minimizing irregularities that lead to discrepancies in timber trade statistics.

RECOMMENDATIONS

Implementation of the recommendations below will require acceptance and adoption through a variety of different political and procedural avenues. Political buy-in could be on a bilateral basis, for example as part of a memorandum of understanding on illegal logging, such as those signed between Indonesia and the UK, China, and Japan, which can then engender changes in Customs procedures. Changes could also occur through regionally agreed Customs protocols, such as Customs co-operation within ASEAN and other relevant fora at the international level, including the East Asia Forest Law Enforcement and Governance (FLEG) committees, ITTO and FAO. The Customs Mutual Assistance Agreement, a bilateral Customs agreement for generic Customs co-operation, could be a useful instrument if combined with other bilateral initiatives on illegal logging. The SAFE Framework of Standards of the WCO has a number of protocols that could adopt some of the recommendations listed below. However, the SAFE standards are only applicable to those WCO countries that agree to them. Further consideration is required to determine the best approach towards the acceptance, adoption and implementation of the recommendations that follow.

- The Customs export declaration form, a legal document, should be one of the documents submitted, acknowledged and providing the main evidence for verification by Customs on importation of timber. Shipping and business documentation should only provide supporting evidence and not be the main documentation referenced, as is the case at present. The WCO should consider the adoption of this recommendation in their SAFE Framework of Standards. ITTO and FLEG could encourage their members to take up this recommendation.
- Customs import declaration forms should refer to standardized, Customs export-validated documentation. Currently, documents used by authorities to verify exports—for example the invoice, manifest, bill of lading or other documentation with the details required by Customs (e.g. volume, value)—are not validated against changes made later. The WCO should consider this within the context of the SAFE Framework of Standards. ITTO and FLEG initiatives should also encourage their constituency to implement this change in validation procedure for international timber shipments.
- Adequate training should be provided to Customs officials with regard to proper use of HS codes for timber products. Beyond this, Customs in most countries already work closely with relevant agencies with expertise in identification and classification of timber products, such as forestry departments. A review of the mechanisms by each country to reduce bottlenecks, if any, and to ensure effective and efficient verification by those relevant agencies on behalf of Customs would greatly reduce the burden on Customs officials prior to final release of the shipment for export or import. The WCO's capacity-building strategy and its implementation, in collaboration with ITTO and FAO, could undertake identification and meeting of the training needs of each member country.

- The WCO, in conjunction with its member governments, should work to ensure that the same set of six-digit HS codes is used for timber and timber products traded between any two trading entities and that the HS code used in Customs export declaration forms is verified by importing Customs at the point of entry. It should also strive to ensure standardized treatment of re-exports, whereby importing countries record the country of origin of shipments and not the transit country.
- The capacity-building programmes of the WCO and ITTO should consider including workshops and capacity-building activities aimed at standardizing identification of timber according to HS categories, and measurement techniques for key species and products.
- The option of using prior notification as a mechanism to reduce incidences of illegal timber trade between trading countries and territories should be evaluated. The evaluation should assess whether the mechanism could work, either for timber trade in general, or for specific timber products or even species. ITTO and FAO should commission a detailed project on this and present the results of the study to their membership for consideration and action.
- Governments should ensure stronger and more regular dialogue with each other in order to promote reciprocal policies for any bans or restrictions in place and thereby reduce illegal timber trade in practice. Specifically, complementary policy is needed in order for the Indonesian ban on logs and sawn timber exports to be effective. ITTO, FAO and other inter-governmental agencies and international fora, such as FLEG and the Asia Forest Partnership, could all play a role to promote reciprocity of policies.
- Customs bodies should have regular bilateral, regional and global meetings with their counterparts in other countries and territories to review consistent discrepancies in trade statistics and to discuss possible solutions to illegal timber trade. Direct and rapid communications between Customs agencies should be facilitated to promote fast cross-referencing of information for validation of shipments on a real-time basis. The WCO and Customs agencies are well placed to follow up on this recommendation.
- Conversion factors used as standard by ITTO should be verified and updated prior to being adopted by all ITTO member countries. ITTO can provide assistance to its member countries to carry this out.
- While there are standards of measurements used to capture the data for Customs, it would be useful for cross-referencing purposes to include weights as mandatory for all timber shipments. While weights do not provide a standardized measurement, owing to degree of water content, they still provide a useful a double-check on quantity that the WCO and national Customs agencies should use.

- Further studies should be conducted on Free Trade Zones, warehousing for timber commodities, and territorial and political considerations, such as the existence of two Customs systems in one country, to determine the influence and impact of such systems on timber trade statistics discrepancies. ITTO should commission a project on this issue and present the study results to ITTC for its consideration, and adoption of the recommendations.

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2005	Taiwan	1692	Hong Kong	1477	215	13
2005	France	888274	Italy	773341	114933	13
2001	Germany	614271	Italy	694223	-79952	13
2002	UK	16	Taiwan	18	-2	13
2001	Netherlands	77	Japan	67	10	13
2004	Germany	663092	Italy	752509	-89417	13
2002	Italy	520	China	591	-71	14
2004	Singapore	57	Germany	49	8	14
2003	France	28004	UK	31861	-3857	14
2002	France	849	USA	967	-118	14
2005	Malaysia	1630962	China	1859974	-229012	14
2002	Germany	656101	Italy	748595	-92495	14
2004	France	436701	Germany	498670	-61969	14
2000	France	5414	Taiwan	4640	774	14
2005	Germany	520135	China	445279	74856	14
2005	USA	62845	Germany	53741	9104	14
2003	France	892801	Italy	763195	129606	15
2005	France	432977	Germany	496027	-63049	15
2005	France	29617	China	25271	4346	15
2004	Taiwan	207	France	176	31	15
2000	Germany	44888	Japan	51619	-6731	15
2003	UK	919	Germany	776	143	16
2005	Japan	2541	Korea	2941	-400	16
2002	Taiwan	124	France	104	20	16
2006	USA	63400	Germany	53232	10168	16
2002	Germany	46144	Hong Kong	38556	7588	16
2004	USA	61915	Germany	51629	10286	17
2004	France	17398	China	14485	2913	17
2003	France	400848	Germany	471766	-70918	18
2005	USA	94877	Italy	77874	17003	18
2000	Korea	131	Indonesia	155	-24	18
2004	France	63	Indonesia	74	-11	18
2003	Italy	128	Hong Kong	104	24	18
2004	Netherlands	3582	China	4522	-670	19
2006	Malaysia	1188491	China	1411956	-223463	19
2006	France	35925	China	42726	-6801	19
2000	Japan	104	Taiwan	124	-20	19
2000	Italy	107	Japan	87	20	19
2000	Netherlands	21855	China	17667	4188	19
2006	Netherlands	28	Japan	23	5	19
2002	Germany	3017	Taiwan	2435	582	19
2005	China	274	Malaysia	327	-53	19
2004	UK	514	Italy	615	-101	20
2002	France	2255	Korea	1807	448	20
2004	Germany	450045	China	359135	99910	20
2006	Taiwan	628	Italy	759	-131	21
2003	Italy	258	Japan	312	-54	21
2005	USA	796214	Korea	626937	169277	21
2004	Germany	149	Singapore	117	32	21
2004	Germany	105341	Netherlands	128118	-22777	22
2001	France	614215	Germany	750067	-135852	22
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2002	France	135	Indonesia	104	30	23
2004	France	31355	UK	38455	-7100	23
2003	France	30488	China	23570	6918	23
2002	UK	1451	Germany	1122	329	23
2002	Germany	511198	China	391774	119424	23
2006	USA	942026	Korea	720994	221032	23
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2001	Indonesia	137922	Korea	105109	32813	24
2001	Germany	522107	China	397293	124814	24
2004	Indonesia	62	Netherlands	47	15	24
2000	Korea	120	China	91	29	24
2004	Netherlands	142	Japan	108	34	24
2004	Germany	46859	Japan	35504	11355	24
2003	UK	50	China	38	12	24
2004	Germany	6001	Taiwan	4534	1467	24
2002	France	61653	Japan	77042	-15389	25
2002	Germany	51874	Japan	38909	12965	25
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2000	France	3999	Korea	2992	1007	25
2005	Germany	126996	Netherlands	95002	31994	25
2001	Netherlands	410	Indonesia	306	103	25
2001	USA	147496	China	110278	37218	25
2005	Germany	38092	Japan	28336	9756	26
2000	France	311551	China	231401	80150	26
2001	USA	23365	France	17319	6046	26
2001	USA	66332	Taiwan	49156	17176	26
2003	USA	71995	Germany	53296	18699	26
2003	Netherlands	5285	UK	3908	1377	26
2006	Germany	632731	China	467706	165025	26
2003	Germany	458293	China	338619	119674	26
2000	Germany	14506	Taiwan	10679	3827	26
2003	Japan	5801	China	7549	-1548	27
2005	Netherlands	6510	UK	4768	1742	27

2006	Germany	5671	Malaysia	4130	1541	27
2002	France	93561	China	67935	25626	27
2005	Germany	4881	Hong Kong	3531	1350	28
2000	UK	16	Taiwan	21	-5	28
2000	Italy	1562	France	1996	-434	28
2000	Germany	8584	UK	6189	2395	28
2000	Japan	25	USA	32	-7	28
2002	Taiwan	608	Korea	437	171	28
2002	USA	76016	Germany	54629	21387	28
2004	Taiwan	382	Italy	274	108	28
2001	France	1413	Taiwan	1009	404	29
2003	Italy	96	USA	68	28	29
2000	Japan	2265	Korea	2920	-655	29
2003	Taiwan	2981	China	3843	-862	29
2004	Taiwan	8677	China	6167	2510	29
2004	Germany	7395	Hong Kong	5253	2142	29
2004	Taiwan	56	USA	40	16	29
2000	France	84264	Hong Kong	59309	24955	30
2006	Germany	26528	Korea	34456	-7928	30
2006	Germany	19511	Indonesia	13649	5861	30
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2004	Indonesia	80	USA	56	24	30
2000	France	21941	Netherlands	15267	6675	30
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2005	Netherlands	40	Indonesia	52	-12	31
2000	Indonesia	1876	Taiwan	1295	582	31
2001	Italy	110	Indonesia	144	-34	31
2001	Japan	229	Taiwan	300	-71	31
2005	Germany	5545	Taiwan	3795	1750	32
2002	USA	60797	Indonesia	80119	-19322	32
2001	Germany	175088	Netherlands	119268	55820	32
2003	Netherlands	41	USA	28	13	32
2003	Netherlands	1149	China	1527	-378	33
2002	Italy	830	Hong Kong	556	274	33
2001	Netherlands	64	Taiwan	43	21	33
2001	UK	43	Japan	29	14	33
2003	Taiwan	41	Indonesia	55	-14	34
2000	Taiwan	24	Italy	32	-8	34
2003	Indonesia	54	Netherlands	36	19	34
2003	France	2470	Japan	1607	863	35
2003	France	609	Taiwan	396	213	35
2001	UK	6334	Germany	4093	2241	35
2004	Italy	47	China	64	-17	35
2003	Italy	375	Germany	509	-134	36
2006	USA	7269	Malaysia	4672	2597	36
2000	Germany	134278	Netherlands	182473	-48195	36
2003	Italy	270	China	173	97	36
2001	Germany	78073	Hong Kong	49788	28285	36
2000	France	17019	UK	10841	6178	36
2002	USA	646490	Korea	411084	235406	36
2000	France	2068	USA	1315	753	36
2000	Germany	1954	Korea	1239	715	37
2006	USA	63961	Taiwan	40470	23491	37
2003	USA	77281	Korea	488386	284425	37
2006	France	163	Taiwan	103	60	37
2001	Taiwan	82	Italy	112	-30	37
2000	USA	94990	Germany	59504	35486	37
2000	USA	98102	China	61079	37023	38
2001	France	39680	UK	24653	15026	38
2001	Italy	59	Japan	36	23	39
2001	USA	24625	UK	14983	9642	39
2003	Taiwan	1975	Japan	1199	776	39
2004	Germany	7762	Malaysia	4708	3054	39
2006	Taiwan	347	Indonesia	210	137	39
2002	Indonesia	885	Taiwan	1237	-352	40
2006	Germany	48759	Japan	29321	19438	40
2003	Germany	4126	Taiwan	2464	1662	40
2002	USA	204357	China	121612	82745	40
2005	USA	74989	Taiwan	44353	30636	41
2006	Malaysia	627	Singapore	886	-259	41
2001	Germany	2054	Taiwan	2911	-858	42
2002	Germany	1906	Korea	1105	801	42
2005	Korea	95	Japan	55	40	42
2003	UK	74	Japan	42	32	43
2005	USA	9850	Malaysia	5613	4237	43
2004	USA	14217	Malaysia	8060	6157	43
2005	USA	60326	Hong Kong	34105	26221	43
2000	Italy	798	Taiwan	451	347	44
2002	France	31253	UK	17622	13631	44
2003	USA	184077	China	101290	82787	45
2000	USA	31743	Hong Kong	17345	14398	45
2006	Taiwan	10378	China	5598	4780	46
2003	Taiwan	3902	Hong Kong	2104	1798	46
2004	Netherlands	151662	Germany	221771	-70109	46
2003	Germany	109604	Netherlands	160778	-51174	47

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2005	Korea	271	China	144	127	47
2006	Malaysia	113	USA	60	53	47
2003	USA	40292	Indonesia	59212	-18920	47
2006	France	1100	Korea	580	520	47
2001	France	3825	Korea	2010	1815	47
2000	Japan	267	China	140	127	48
2005	UK	1940	Italy	1015	926	48
2003	Indonesia	281	Hong Kong	416	-135	48
2004	USA	130528	Indonesia	68039	62489	48
2006	USA	475927	China	245936	229991	48
2006	USA	10183	France	5218	4965	49
2000	Netherlands	30	Taiwan	45	-15	49
2004	Germany	10463	Indonesia	15666	-5202	50
2004	France	1466	Korea	736	750	50
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2000	Indonesia	30776	Japan	46330	-15554	51
2001	Germany	4257	UK	6434	-2177	51
2001	USA	117407	Germany	56991	60416	51
2002	Italy	680	France	1038	-358	53
2002	USA	25659	France	12126	13533	53
2001	Indonesia	51	UK	78	-27	53
2004	Germany	309986	France	474315	-164330	53
2001	Taiwan	1811	Korea	2774	-963	53
2003	USA	35130	UK	16312	18818	54
2004	Taiwan	3401	Hong Kong	1565	1836	54
2002	Germany	697	Indonesia	318	378	54
2001	Netherlands	1066	UK	485	582	55
2006	Germany	3915	Hong Kong	1773	2142	55
2001	Netherlands	306	Hong Kong	473	-167	55
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2001	Germany	2637	Korea	1190	1447	55
2000	USA	39197	France	17647	21550	55
2006	USA	50334	UK	22483	27851	55
2003	Italy	202	France	88	114	57
2004	USA	340334	China	147399	192935	57
2004	USA	51438	UK	22144	29294	57
2004	Malaysia	2800	Singapore	4399	-1599	57
2002	Taiwan	2317	Japan	986	1331	57
2005	Japan	210	Indonesia	331	-121	58
2006	Taiwan	1374	Korea	577	797	58
2005	France	23128	Netherlands	9644	13484	58
2002	Italy	434	Germany	180	253	58
2005	Taiwan	438	Italy	698	-260	59
2006	Netherlands	9987	China	4017	5970	60
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2004	Japan	244	Taiwan	391	-147	60
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2005	Singapore	59	Korea	23	36	61
2006	Japan	239	Indonesia	386	-147	61
2005	France	1145	Japan	439	706	62
2004	Japan	4883	China	7900	-3017	62
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2004	Italy	45	USA	74	-29	63
2005	France	460	Malaysia	165	295	64
2004	USA	82344	Hong Kong	28858	53486	65
2004	France	2284	Japan	800	1484	65
2003	Netherlands	109785	Germany	181132	-71347	65
2001	Germany	7151	Indonesia	11855	-4704	66
2005	Malaysia	98812	Indonesia	33518	65294	66
2004	USA	23614	France	7918	15696	66
2006	China	3587	Japan	6003	-2416	67
2005	USA	51829	UK	16830	34999	68
2002	Indonesia	131	Italy	42	88	68
2001	Netherlands	177	USA	57	120	68
2005	Italy	305	Japan	98	207	68
2000	Taiwan	10070	Hong Kong	3216	6854	68
2005	Netherlands	110	Japan	35	75	68
2004	USA	97168	Taiwan	30526	66642	69
2002	UK	1397	Italy	2358	-962	69
2002	UK	63	Hong Kong	19	44	70
2005	UK	822	Germany	244	578	70
2001	USA	50406	Hong Kong	14914	35492	70
2000	USA	626160	Korea	1067919	-441759	71
2004	Taiwan	534	Korea	156	378	71
2003	France	2775	Korea	794	1981	71
2002	UK	328	Japan	92	236	72
2006	Germany	9583	Taiwan	2637	6946	72
2005	Singapore	40	USA	11	29	73
2003	USA	96362	Hong Kong	26052	70310	73
2000	Indonesia	124	Germany	32	92	74
2000	Netherlands	876	UK	227	649	74

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2004	Singapore	5268	Malaysia	1323	3945	75
2003	Indonesia	440	Japan	110	330	75
2003	Germany	1219	Korea	302	917	75
2002	Indonesia	751	Netherlands	181	570	76
2004	UK	34	Japan	8	26	76
2000	China	24287	Japan	42980	-18693	77
2004	France	334	Taiwan	76	258	77
2002	Japan	40	Taiwan	71	-31	78
2001	China	60	Indonesia	107	-47	78
2001	France	19596	Hong Kong	4211	15385	79
2002	France	6463	Hong Kong	1374	5089	79
2005	USA	55209	Indonesia	99168	-43959	80
2002	Japan	1444	Korea	2595	-1151	80
2000	USA	3182	Netherlands	635	2547	80
2004	UK	15	Singapore	3	12	80
2004	Taiwan	4481	Japan	866	3615	81
2006	USA	25226	Indonesia	45751	-20525	81
2002	USA	123387	Hong Kong	22370	101017	82
2004	France	11372	Netherlands	2042	9330	82
2002	Indonesia	292	Hong Kong	532	-240	82
2004	Netherlands	25793	UK	4498	21294	83
2001	Hong Kong	175	Taiwan	30	145	83
2002	UK	392	USA	720	-328	84
2002	China	10404	Japan	19130	-8726	84
2002	Netherlands	3770	China	6942	-3172	84
2001	UK	245	China	38	207	84
2001	Italy	279	Korea	43	236	85
2005	France	2631	Hong Kong	396	2255	85
2001	USA	4692	Netherlands	691	4001	85
2003	France	13815	Netherlands	2002	11814	86
2003	USA	54176	France	7685	46491	86
2002	Korea	2373	China	325	2048	86
2001	Italy	1511	Taiwan	206	1305	86
2005	USA	59	Singapore	110	-51	86
2004	France	3517	Hong Kong	472	3045	87
2003	UK	9341	Italy	1249	8092	87
2000	Italy	658	Netherlands	87	571	87
2001	Japan	315	China	41	274	87
2006	France	3783	Hong Kong	482	3301	87
2006	Taiwan	2089	Japan	259	1830	88
2005	Malaysia	23304	Hong Kong	2871	20433	88
2004	Japan	129	Indonesia	16	113	88
2001	Indonesia	484	Taiwan	909	-425	88
2003	France	4953	Hong Kong	598	4355	88
2005	Singapore	135	Germany	16	119	88
2004	Indonesia	337	Taiwan	634	-297	88
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2002	Taiwan	9522	Hong Kong	1049	8473	89
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2002	Indonesia	245	Germany	26	219	89
2002	USA	4261	Netherlands	442	3819	90
2000	Indonesia	371	Italy	36	335	90
2006	France	276	Malaysia	26	250	91
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2002	Indonesia	178	UK	15	163	92
2006	USA	908	Singapore	74	834	92
2005	France	1624	Taiwan	129	1495	92
2004	Indonesia	115	Korea	9	106	92
2000	France	32416	Japan	2546	29870	92
2006	Singapore	6205	Indonesia	426	5779	93
2000	UK	540	China	37	503	93
2003	Taiwan	765	Korea	50	715	93
2006	France	402	Indonesia	26	376	93
2000	Taiwan	1501	Japan	97	1404	94
2004	Malaysia	46939	Hong Kong	2609	44330	94
2006	Taiwan	244	Germany	13	231	94
2006	USA	10457	Netherlands	523	9934	95
2006	UK	39232	Germany	1925	37307	95
2004	Malaysia	135287	Indonesia	6453	128334	95
2001	France	20533	Netherlands	947	19586	95
2005	Taiwan	2944	Japan	120	2824	96
2005	Hong Kong	20	Indonesia	1	19	96
2005	China	4515	Japan	8878	-4363	97
2002	Italy	32	Japan	1	51	97
2006	Malaysia	41057	Hong Kong	1230	39827	97
2006	China	58	Germany	114	-56	97
2005	USA	11459	Netherlands	281	11178	98
2002	France	14149	Netherlands	322	13827	98
2005	Taiwan	245994	China	5380	240614	98
2001	Netherlands	29356	China	562	28794	98
2003	USA	22597	Netherlands	423	22174	98
2004	Singapore	2329	China	43	2286	98
2000	Netherlands	1688	Indonesia	30	1659	98
2004	Italy	401	Japan	7	394	98

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2000	Hong Kong	775	Taiwan	10	765	99
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2006	Singapore	3145	China	35	3110	99
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2001	Hong Kong	666693	China	594	666099	100
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2000	Hong Kong	871474	China	490	870984	100
2004	Singapore	1520	Indonesia	0.5	1520	100
2000	Korea	11952	Japan	2	11950	100
2005	Hong Kong	69818	China	4	69814	100
2003	France	173	Indonesia	0	173	100
2004	France	694	Malaysia	0	694	100
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2006	France	584	Singapore	0	584	100
2006	Germany	301542	France	0	301542	100
2006	Germany	726046	Italy	0	726046	100
2006	Germany	152564	Netherlands	0	152564	100
2004	Hong Kong	79790	China	0	79790	100
2006	Hong Kong	87699	China	0	87699	100
2003	Hong Kong	229599	China	0	229599	100
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2001	Hong Kong	42	Korea	0	42	100
2002	Hong Kong	42	Korea	0	42	100
2002	Hong Kong	4	Taiwan	0	4	100
2003	Hong Kong	32	Taiwan	0	32	100
2005	Hong Kong	173	Taiwan	0	173	100
2006	Hong Kong	304	Taiwan	0	304	100
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2005	Hong Kong	1	USA	0	1	100
2006	Hong Kong	3	USA	0	3	100
2002	Indonesia	156	France	0	156	100
2000	Indonesia	392	France	0	392	100
2000	Indonesia	452	Netherlands	0	452	100
2006	Italy	33	Hong Kong	0	33	100
2005	Italy	2	Korea	0	2	100
2003	Italy	44	Korea	0	44	100
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2001	Italy	16	Netherlands	0	16	100
2006	Italy	3	Taiwan	0	3	100
2005	Japan	2	Hong Kong	0	2	100
2001	Japan	8	Hong Kong	0	8	100
2003	Japan	12	Hong Kong	0	12	100
2004	Japan	19	Hong Kong	0	19	100
2006	Japan	101	Hong Kong	0	101	100
2001	Korea	48	Hong Kong	0	48	100
2003	Korea	691	Hong Kong	0	691	100
2004	Korea	443	Japan	0	443	100
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2005	Korea	35	USA	0	35	100
2006	Malaysia	16366	Indonesia	0	16366	100
2003	Netherlands	19	Hong Kong	0	19	100
2003	Netherlands	1070	Japan	0	1070	100
2005	Netherlands	158	Korea	0	158	100
2006	Netherlands	132	Malaysia	0	132	100
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2004	Netherlands	33	Singapore	0	33	100
2005	Netherlands	112	Singapore	0	112	100
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2006	Netherlands	23	USA	0	23	100
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2006	Singapore	48	Korea	0	48	100
2005	Singapore	8054	Malaysia	0	8054	100
2004	Singapore	224	Netherlands	0	224	100
2006	Singapore	680	Netherlands	0	680	100
2005	Singapore	797	Netherlands	0	797	100
2001	Taiwan	23	France	0	23	100
2003	Taiwan	15	Germany	0	15	100
2000	Taiwan	24	Germany	0	24	100
2005	Taiwan	275	Germany	0	275	100
2004	Taiwan	22	Malaysia	0	22	100
2004	Taiwan	20	Singapore	0	20	100
2006	Taiwan	321	Singapore	0	321	100
2003	Taiwan	19	USA	0	19	100

2002	UK	135	China	0	135	100
2006	UK	683	France	0	683	100
2001	UK	66	Hong Kong	0	66	100
2006	UK	675	Italy	0	675	100
2001	UK	0.1	Korea	0	0	100
2004	UK	183	Korea	0	183	100
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2000	UK	2	Netherlands	0	2	100
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2003	UK	0.3	Taiwan	0	0	100
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2006	Korea	169	China	542	-173	102
2005	Germany	234771	France	483952	-249181	104
2003	China	8286	Japan	17124	-8838	107
2004	USA	721437	Korea	1501341	-779904	108
2006	Germany	3805	UK	7936	-4131	109
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2003	Germany	237310	France	505401	-268091	113
2005	Italy	27	Taiwan	57	-30	113
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2001	China	35	Italy	75	-40	115
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2001	UK	353	France	783	-430	122
2005	Germany	6020	UK	13420	-7400	123
2004	China	5057	Japan	11366	-6309	125
2002	Germany	2617	UK	6085	-3468	133
2000	Germany	780	USA	1852	-1072	138
2004	Malaysia	1145039	China	2721524	-1576485	138
2003	Netherlands	29497	France	70184	-40687	138
2006	Indonesia	18	Netherlands	45	-26	142
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2003	Netherlands	27	Indonesia	67	-40	144
2003	Indonesia	334	Taiwan	819	-485	145
2001	Germany	121580	France	302230	-180650	149
2004	Italy	66	Hong Kong	164	-98	149
2002	Korea	37	Japan	94	-57	154
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2003	Indonesia	34	France	87	-53	158
2000	UK	648	Italy	1690	-1043	161
2000	Italy	2573	China	6811	-4238	165
2003	Germany	408	USA	1092	-684	168
2001	China	14948	Japan	40454	-25506	171
2006	UK	68	USA	183	-115	171
2004	Singapore	40	France	110	-70	174
2006	Taiwan	33	France	91	-58	175
2000	Netherlands	75	USA	211	-136	180
2001	Korea	210	China	594	-384	183
2001	France	332	USA	940	-608	183
2003	UK	86	USA	246	-160	185
2005	Germany	9154	Indonesia	27350	-18196	199
2002	Italy	641	UK	1984	-1342	209
2005	France	309	USA	955	-646	210
2002	Italy	26	Taiwan	81	-55	214
2002	Netherlands	59450	Germany	190245	-130795	220
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2004	Netherlands	27178	France	87045	-59867	220
2004	UK	83	USA	272	-189	228
2006	Indonesia	25	Japan	82	-57	220
2004	Italy	175	UK	581	-406	232
2005	Indonesia	17	Japan	57	-40	237
2005	Singapore	111	Indonesia	379	-268	241
2002	Netherlands	101	USA	346	-245	244
2003	Germany	11608	UK	39901	-28293	244
2001	Indonesia	329137	China	1137941	-808804	246
2005	China	958	Taiwan	3363	-2405	251
2002	Taiwan	29	Indonesia	103	-74	254
2001	Italy	1813	France	6560	-4747	262
2002	Japan	261	Indonesia	996	-735	282
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2003	Korea	18	China	70	-52	289
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2004	Korea	36	China	151	-115	319
2004	Singapore	150	Hong Kong	657	-507	338
2003	Japan	93	Indonesia	408	-315	338
2000	UK	146	Hong Kong	647	-501	344
2004	Taiwan	937	Indonesia	4164	-3227	344
2006	China	107	Malaysia	480	-373	349
2000	China	493	Taiwan	2285	-1792	364
2001	UK	561	Italy	2628	-2067	369
2002	Italy	29	Korea	143	-114	399
2005	Italy	1219	France	6180	-4961	407
2005	Taiwan	34	France	177	-143	419

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2006	Indonesia	0.2	USA	1	-1	460
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2002	Indonesia	44103	China	250867	-206764	469
2004	UK	711	Germany	4118	-3407	479
2006	China	148	Korea	859	-711	480
2006	Germany	33	Singapore	196	-163	496
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2000	Italy	287	Germany	1768	-1481	516
2006	France	184	USA	1165	-981	532
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2004	China	425	Taiwan	2762	-2337	550
2003	UK	1134	France	7449	-6316	557
2000	France	114	Indonesia	762	-648	567
2005	Netherlands	7808	France	52530	-44522	570
2004	Italy	30	Indonesia	203	-173	573
2002	China	202	Taiwan	1368	-1166	577
2003	Japan	39	Taiwan	265	-226	579
2000	Netherlands	20946	Germany	143021	-122075	583
2001	Italy	181	USA	1283	-1102	607
2004	China	128	Korea	917	-789	616
2005	Germany	1382	USA	9958	-8576	621
2005	Italy	51	USA	384	-333	656
2002	Indonesia	1178	Korea	8992	-7814	663
2001	Taiwan	31	Germany	243	-212	685
2001	China	1556	Korea	12444	-10888	700
2005	Germany	30216	Korea	260206	-229990	761
2006	Italy	21	Japan	177	-156	761
2000	Japan	21	Indonesia	181	-160	761
2001	UK	150	USA	1299	-1149	764
2004	Indonesia	407	Malaysia	3585	-3178	781
2003	Indonesia	10	Germany	94	-83	795
2003	Italy	36	UK	325	-289	795
2000	Netherlands	661	France	6308	-5647	854
2006	China	316	Taiwan	3016	-2700	854
2006	Taiwan	65	Malaysia	658	-593	912
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2000	UK	323	France	3481	-3158	977
2001	Taiwan	304	China	3322	-3018	994
2000	UK	164	USA	1832	-1668	1016
2003	China	296	Taiwan	3329	-3033	1025
2005	Indonesia	83	Taiwan	958	-875	1055
2003	France	195	USA	2354	-2159	1107
2002	Netherlands	145	Italy	1958	-1814	1254
2005	France	954	Korea	13324	-12370	1296
2005	Korea	29	Indonesia	462	-433	1495
2004	Malaysia	10	Netherlands	162	-152	1519
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2000	Taiwan	114	Korea	2207	-2093	1836
2001	Germany	190	USA	3786	-3596	1892
2003	Netherlands	25	Taiwan	517	-492	1951
2005	Indonesia	207	Malaysia	4369	-4162	2013
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2001	Netherlands	145	Italy	3749	-3604	2487
2000	Hong Kong	86	Korea	2235	-2149	2499
2005	Italy	382	Germany	10374	-9991	2614
2005	Taiwan	51	Malaysia	1402	-1351	2649
2004	UK	282	France	7947	-7666	2723
2005	UK	181	France	5234	-5052	2785
2006	Taiwan	0.2	USA	5	-5	2892
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2000	China	1371	Korea	44220	-42849	3125
2004	Netherlands	2	USA	56	-54	3306
2003	Indonesia	53	Korea	1849	-1796	3370
2004	UK	1	China	20	-19	3550
2004	Hong Kong	2	USA	84	-82	4100
2001	Italy	191	Germany	8115	-7924	4143
2001	Indonesia	5	Italy	222	-218	4715
2004	Indonesia	3	France	137	-134	4833
2000	Taiwan	166	USA	8341	-8175	4925
2006	Korea	4	Indonesia	207	-203	5072
2000	Taiwan	94	China	4910	-4816	5123
2006	Japan	1	USA	53	-52	5200
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2000	Netherlands	116	Italy	6468	-6351	5454
2000	UK	50	Japan	2902	-2852	5719
2001	China	12	Hong Kong	834	-822	6850
2006	Japan	5	Malaysia	389	-384	7680

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2005	Indonesia	0.2 USA	20	-20	13031
2004	Netherlands	28 Korea	3813	-3785	13678
2005	UK	5 USA	721	-716	13749
2000	Netherlands	62 Korea	10240	-10178	16510
2002	Netherlands	0.4 Japan	82	-82	19851
2006	Germany	415 USA	83564	-83149	20017
2003	Indonesia	534 China	116087	-115553	21659
2005	Taiwan	0.4 USA	122	-122	30714
2006	Indonesia	42 Singapore	13647	-13665	32297
2005	Taiwan	0.04 Singapore	16	-16	38829
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2004	Indonesia	0.3 UK	245	-245	73614
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2004	Indonesia	0.026 Hong Kong	30	-30	114666
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2003	Indonesia	0.023 Italy	28	-28	123383
2001	Indonesia	37 USA	48157	-48120	129151
2006	Indonesia	25 China	35806	-35781	140954
2001	Netherlands	19 Korea	27285	-27266	141149
2005	Indonesia	25 Singapore	35836	-35811	141691
2000	Indonesia	22 USA	36020	-35998	166707
2006	France	13 UK	22569	-22556	178961
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2004	Japan	0	UK	0	0	#DIV/0!
2005	Japan	0	UK	0	0	#DIV/0!
2006	Japan	0	UK	0	0	#DIV/0!
2004	Japan	0	USA	13	-13	#DIV/0!
2002	Japan	0	USA	8	-8	#DIV/0!
2001	Japan	0	USA	0	0	#DIV/0!
2003	Japan	0	USA	0	0	#DIV/0!
2005	Japan	0	USA	0	0	#DIV/0!
2002	Korea	0	France	8	-8	#DIV/0!
2000	Korea	0	France	0	0	#DIV/0!
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2002	Korea	0	Germany	0	0	#DIV/0!
2003	Korea	0	Germany	0	0	#DIV/0!
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2006	Korea	0	Germany	0	0	#DIV/0!
2000	Korea	0	Hong Kong	0	0	#DIV/0!
2002	Korea	0	Hong Kong	0	0	#DIV/0!
2004	Korea	0	Hong Kong	0	0	#DIV/0!
2005	Korea	0	Hong Kong	0	0	#DIV/0!
2006	Korea	0	Hong Kong	0	0	#DIV/0!
2004	Korea	0	Indonesia	73	-73	#DIV/0!
2002	Korea	0	Indonesia	56	-56	#DIV/0!

2003	Korea	0	Indonesia	28	-28	#DIV/0!
2001	Korea	0	Indonesia	7	-7	#DIV/0!
2002	Korea	0	Italy	55	-55	#DIV/0!
2000	Korea	0	Italy	0	0	#DIV/0!
2001	Korea	0	Italy	0	0	#DIV/0!
2003	Korea	0	Italy	0	0	#DIV/0!
2004	Korea	0	Italy	0	0	#DIV/0!
2005	Korea	0	Italy	0	0	#DIV/0!
2006	Korea	0	Italy	0	0	#DIV/0!
2003	Korea	0	Japan	63	-63	#DIV/0!
2001	Korea	0	Japan	0	0	#DIV/0!
2006	Korea	0	Japan	0	0	#DIV/0!
2004	Korea	0	Malaysia	0	0	#DIV/0!
2005	Korea	0	Malaysia	0	0	#DIV/0!
2006	Korea	0	Malaysia	0	0	#DIV/0!
2000	Korea	0	Netherlands	0	0	#DIV/0!
2001	Korea	0	Netherlands	0	0	#DIV/0!
2002	Korea	0	Netherlands	0	0	#DIV/0!
2003	Korea	0	Netherlands	0	0	#DIV/0!
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2005	Korea	0	Netherlands	0	0	#DIV/0!
2006	Korea	0	Netherlands	0	0	#DIV/0!
2004	Korea	0	Singapore	0	0	#DIV/0!
2005	Korea	0	Singapore	0	0	#DIV/0!
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2006	Malaysia	0	Germany	884	-884	#DIV/0!
2005	Malaysia	0	Germany	609	-609	#DIV/0!
2006	Malaysia	0	Italy	653	-653	#DIV/0!
2005	Malaysia	0	Italy	554	-554	#DIV/0!
2004	Malaysia	0	Italy	539	-539	#DIV/0!
2005	Malaysia	0	Netherlands	212	-212	#DIV/0!
2006	Malaysia	0	Netherlands	8	-8	#DIV/0!
2004	Malaysia	0	UK	2399	-2399	#DIV/0!
2005	Malaysia	0	UK	1258	-1258	#DIV/0!
2006	Malaysia	0	UK	895	-895	#DIV/0!
2005	Malaysia	0	USA	144	-144	#DIV/0!
2004	Malaysia	0	USA	55	-55	#DIV/0!
2006	Netherlands	0	France	0	0	#DIV/0!
2006	Netherlands	0	Germany	128492	-128492	#DIV/0!
2002	Netherlands	0	Hong Kong	586	-586	#DIV/0!
2006	Netherlands	0	Hong Kong	24	-24	#DIV/0!
2004	Netherlands	0	Hong Kong	0	0	#DIV/0!
2005	Netherlands	0	Hong Kong	0	0	#DIV/0!
2006	Netherlands	0	Indonesia	32	-32	#DIV/0!
2004	Netherlands	0	Indonesia	7	-7	#DIV/0!
2002	Netherlands	0	Indonesia	0	0	#DIV/0!
2003	Netherlands	0	Italy	4882	-4882	#DIV/0!
2004	Netherlands	0	Italy	4036	-4036	#DIV/0!
2005	Netherlands	0	Italy	624	-624	#DIV/0!
2006	Netherlands	0	Italy	0	0	#DIV/0!
2006	Netherlands	0	Korea	532	-532	#DIV/0!
2003	Netherlands	0	Korea	95	-95	#DIV/0!
2002	Netherlands	0	Korea	66	-66	#DIV/0!
2004	Netherlands	0	Malaysia	0	0	#DIV/0!
2006	Netherlands	0	Singapore	0	0	#DIV/0!
2002	Netherlands	0	Taiwan	290	-290	#DIV/0!
2006	Netherlands	0	Taiwan	24	-24	#DIV/0!
2005	Netherlands	0	Taiwan	22	-22	#DIV/0!
2006	Netherlands	0	UK	4914	-4914	#DIV/0!
2006	Singapore	0	France	91	-91	#DIV/0!
2005	Singapore	0	Hong Kong	287	-287	#DIV/0!
2006	Singapore	0	Hong Kong	114	-114	#DIV/0!
2005	Singapore	0	Italy	5	-5	#DIV/0!

2004	Singapore	0 Italy	0	0	#DIV/0!
2006	Singapore	0 Italy	0	0	#DIV/0!
2005	Singapore	0 Japan	248	-248	#DIV/0!
2006	Singapore	0 Japan	124	-124	#DIV/0!
2004	Singapore	0 Korea	0	0	#DIV/0!
2005	Singapore	0 Taiwan	3026	-3026	#DIV/0!
2006	Singapore	0 Taiwan	11	-11	#DIV/0!
2004	Singapore	0 Taiwan	0	0	#DIV/0!
2005	Singapore	0 UK	114	-114	#DIV/0!
2004	Singapore	0 UK	90	-90	#DIV/0!
2006	Singapore	0 USA	25	-25	#DIV/0!
2004	Singapore	0 USA	12	-12	#DIV/0!
2000	Taiwan	0 France	0	0	#DIV/0!
2002	Taiwan	0 Germany	0	0	#DIV/0!
2000	Taiwan	0 Indonesia	592	-592	#DIV/0!
2000	Taiwan	0 Netherlands	0	0	#DIV/0!
2001	Taiwan	0 Netherlands	0	0	#DIV/0!
2002	Taiwan	0 Netherlands	0	0	#DIV/0!
2003	Taiwan	0 Netherlands	0	0	#DIV/0!
2004	Taiwan	0 Netherlands	0	0	#DIV/0!
2005	Taiwan	0 Netherlands	0	0	#DIV/0!
2006	Taiwan	0 Netherlands	0	0	#DIV/0!
2006	Taiwan	0 UK	58	-58	#DIV/0!
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2003	Taiwan	0 UK	0	0	#DIV/0!
2004	Taiwan	0 UK	0	0	#DIV/0!
2005	Taiwan	0 UK	0	0	#DIV/0!
2001	Taiwan	0 USA	7964	-7964	#DIV/0!
2005	UK	0 China	14	-14	#DIV/0!
2006	UK	0 China	0	0	#DIV/0!
2004	UK	0 Hong Kong	255	-255	#DIV/0!
2003	UK	0 Hong Kong	20	-20	#DIV/0!
2005	UK	0 Hong Kong	0	0	#DIV/0!
2006	UK	0 Hong Kong	0	0	#DIV/0!
2000	UK	0 Indonesia	168	-168	#DIV/0!
2002	UK	0 Indonesia	79	-79	#DIV/0!
2003	UK	0 Indonesia	68	-68	#DIV/0!
2001	UK	0 Indonesia	5	-5	#DIV/0!
2004	UK	0 Indonesia	0	0	#DIV/0!
2005	UK	0 Indonesia	0	0	#DIV/0!
2006	UK	0 Indonesia	0	0	#DIV/0!
2005	UK	0 Japan	14	-14	#DIV/0!
2006	UK	0 Korea	312	-312	#DIV/0!
2000	UK	0 Korea	44	-44	#DIV/0!
2002	UK	0 Korea	0	0	#DIV/0!
2003	UK	0 Korea	0	0	#DIV/0!
2005	UK	0 Korea	0	0	#DIV/0!
2005	UK	0 Malaysia	346	-346	#DIV/0!
2004	UK	0 Malaysia	0	0	#DIV/0!
2006	UK	0 Malaysia	0	0	#DIV/0!
2003	UK	0 Netherlands	2	-2	#DIV/0!
2006	UK	0 Singapore	3	-3	#DIV/0!
2005	UK	0 Singapore	0	0	#DIV/0!
2001	UK	0 Taiwan	72	-72	#DIV/0!
2004	UK	0 Taiwan	0	0	#DIV/0!
2005	UK	0 Taiwan	0	0	#DIV/0!
2006	UK	0 Taiwan	0	0	#DIV/0!

Red figures denotes import records is higher than export records

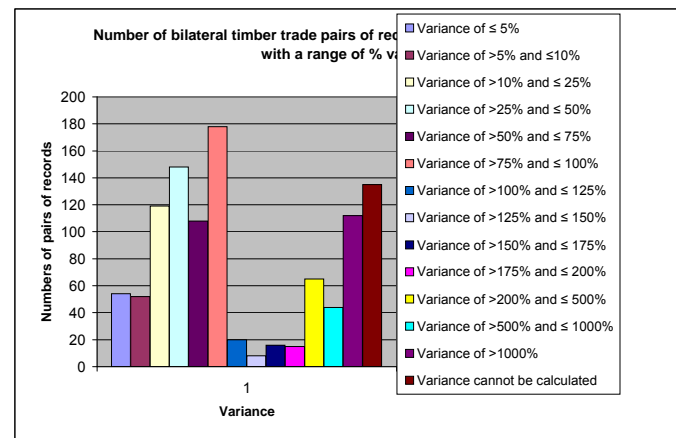
Annex 2: HS4407 (sawn timber) exports and imports, by trader, for 2000–2006 (m³)

Trader	Export Trader	Import	Diff.	% Var.
2005 Malaysia	47039 UK	47222	-183	0
2002 Germany	663 Korea	665	-2	0
2005 Taiwan	12 Singapore	12	0	0
2002 USA	118450 UK	118311	139	0
2005 Germany	2067 Taiwan	2062	5	0
2004 Italy	780 Korea	777	3	0
2000 France	55602 Netherlands	55362	241	0
2006 China	2359 Netherlands	2373	-14	1
2003 Taiwan	667 France	672	-5	1
2004 Italy	7379 Germany	7462	-83	1
2004 USA	62270 Indonesia	63046	-776	1
2006 USA	95621 Taiwan	94341	1280	1
2003 USA	186375 Italy	183789	2586	1
2000 Germany	69148 Hong Kong	70306	-1158	2
2001 Germany	1663 Korea	1635	28	2
2001 Korea	11382 Japan	11582	-200	2
2006 Singapore	1233 Indonesia	1257	-24	2
2002 France	10212 Hong Kong	10415	-203	2
2006 USA	69766 Indonesia	71230	-1464	2
2004 Italy	5661 China	5786	-125	2
2004 Taiwan	20880 Japan	20411	469	2
2006 USA	133037 UK	129889	3148	2
2005 Malaysia	33472 Italy	34287	-815	2
2003 Japan	8433 China	8220	213	3
2006 Taiwan	1627 Indonesia	1582	45	3
2006 Malaysia	30065 Italy	29225	840	3
2003 Netherlands	103 Korea	106	-3	3
2004 Germany	734714 Italy	755783	-21069	3
2000 France	39920 UK	41103	-1183	3
2006 Japan	67 Taiwan	65	2	3
2003 USA	30308 France	31220	-912	3
2000 Japan	420 Indonesia	433	-13	3
2006 Netherlands	2940 USA	3030	-90	3
2005 Taiwan	13162 Japan	13582	-420	3
2002 UK	38 China	39	-1	3
2005 Germany	84731 China	87555	-2824	3
2006 Malaysia	33811 Germany	32663	1148	3
2001 China	110815 Korea	114635	-3820	3
2002 Taiwan	468 France	484	-16	4
2002 USA	26684 Netherlands	25705	979	4
2005 USA	63917 Indonesia	66281	-2364	4
2001 Germany	10387 Indonesia	10778	-391	4
2002 France	36803 China	38233	-1430	4
2001 China	280117 Japan	291205	-11088	4
2002 Korea	21 UK	22	-1	4
2005 USA	181749 Italy	174109	7640	4
2005 Hong Kong	236 USA	246	-10	4
2004 Malaysia	39748 Italy	37869	1879	5
2003 USA	46568 Germany	44311	2257	5
2004 Japan	466 Malaysia	443	23	5
2000 Italy	5644 France	5922	-279	5
2004 USA	198916 Italy	188627	10289	5
2002 China	272217 Japan	286456	-14239	5
2003 Taiwan	18119 Japan	17159	960	5
2002 USA	369884 Japan	349147	20737	6
2004 Italy	300 Indonesia	283	17	6
2000 USA	42513 Netherlands	40006	2507	6
2001 Taiwan	12909 Japan	13692	-783	6
2004 Germany	59522 Indonesia	63213	-3691	6
2003 China	5188 USA	5514	-326	6
2005 Taiwan	74 UK	79	-5	6
2001 France	14675 Hong Kong	15628	-953	6
2001 USA	198727 Italy	185815	12912	6
2003 Germany	722841 Italy	770559	-47719	7

< 5% variance where either trader has a record

Trader	Export Trader	Import	Diff.	Variance
2005 Malaysia	47039 UK	47222	-183	0
2002 Germany	663 Korea	665	-2	0
2005 Taiwan	12 Singapore	12	0	0
2002 USA	118450 UK	118311	139	0
2005 Germany	2067 Taiwan	2062	5	0
2004 Italy	780 Korea	777	3	0
2000 France	55602 Netherlands	55362	241	0
2006 China	2359 Netherlands	2373	-14	1
2003 Taiwan	667 France	672	-5	1
2004 Italy	7379 Germany	7462	-83	1
2004 USA	62270 Indonesia	63046	-776	1
2006 USA	95621 Taiwan	94341	1280	1
2003 USA	186375 Italy	183789	2586	1
2000 Germany	69148 Hong Kong	70306	-1158	2
2001 Germany	1663 Korea	1635	28	2
2001 Korea	11382 Japan	11582	-200	2
2006 Singapore	1233 Indonesia	1257	-24	2
2002 France	10212 Hong Kong	10415	-203	2
2006 USA	69766 Indonesia	71230	-1464	2
2004 Italy	5661 China	5786	-125	2
2004 Taiwan	20880 Japan	20411	469	2
2006 USA	133037 UK	129889	3148	2
2005 Malaysia	33472 Italy	34287	-815	2
2003 Japan	8433 China	8220	213	3
2006 Taiwan	1627 Indonesia	1582	45	3
2006 Malaysia	30065 Italy	29225	840	3
2003 Netherlands	103 Korea	106	-3	3
2004 Germany	734714 Italy	755783	-21069	3
2000 France	39920 UK	41103	-1183	3
2006 Japan	67 Taiwan	65	2	3
2003 USA	30308 France	31220	-912	3
2000 Japan	420 Indonesia	433	-13	3
2006 Netherlands	2940 USA	3030	-90	3
2005 Taiwan	13162 Japan	13582	-420	3
2002 UK	38 China	39	-1	3
2005 Germany	84731 China	87555	-2824	3
2006 Malaysia	33811 Germany	32663	1148	3
2001 China	110815 Korea	114635	-3820	3
2002 Taiwan	468 France	484	-16	4
2002 USA	26684 Netherlands	25705	979	4
2005 USA	63917 Indonesia	66281	-2364	4
2001 Germany	10387 Indonesia	10778	-391	4
2002 France	36803 China	38233	-1430	4
2001 China	280117 Japan	291205	-11088	4
2002 Korea	21 UK	22	-1	4
2005 USA	181749 Italy	174109	7640	4
2005 Hong Kong	236 USA	246	-10	4
2004 Malaysia	39748 Italy	37869	1879	5
2003 USA	46568 Germany	44311	2257	5
2004 Japan	466 Malaysia	443	23	5
2000 Italy	5644 France	5922	-279	5
2004 USA	198916 Italy	188627	10289	5
2002 China	272217 Japan	286456	-14239	5
2003 Taiwan	18119 Japan	17159	960	5

HS4407	Number of pairs of records
Variance	
Variance of ≤ 5%	54
Variance of >5% and ≤ 10%	52
Variance of >10% and ≤ 25%	119
Variance of >25% and ≤ 50%	148
Variance of >50% and ≤ 75%	108
Variance of >75% and ≤ 100%	178
Variance of >100% and ≤ 125%	20
Variance of >125% and ≤ 150%	8
Variance of >150% and ≤ 175%	16
Variance of >175% and ≤ 200%	15
Variance of >200% and ≤ 500%	65
Variance of >500% and ≤ 1000%	44
Variance of >1000%	112
Variance cannot be calculated	135
TOTAL	1074



2006 Taiwan	9076 Japan	9722	-646	7
2006 Malaysia	196717 Netherlands	182610	14107	7
2001 Netherlands	62246 Germany	57722	4525	7
2000 Germany	709842 Italy	762253	-52412	7
2005 USA	22640 Netherlands	20904	1736	8
2006 Korea	52 Singapore	48	4	8
2001 Netherlands	16180 France	17441	-1262	8
2001 USA	36825 France	39700	-2875	8
2002 USA	90976 Taiwan	83792	7184	8
2006 USA	21447 Netherlands	23154	-1707	8
2000 Netherlands	288 Taiwan	265	23	8
2002 Germany	25094 Indonesia	27152	-2058	8
2005 Germany	676648 Italy	732212	-55564	8
2006 Malaysia	44118 UK	40441	3677	8
2002 USA	38021 France	34833	3188	8
2001 USA	48922 Indonesia	44770	4152	8
2002 USA	46004 Germany	42075	3929	9
2005 France	797 Indonesia	729	69	9
2003 Germany	651732 France	594168	57565	9
2004 USA	55231 Germany	50271	4960	9
2000 Netherlands	134451 Germany	122292	12158	9
2004 USA	30659 France	27834	2825	9
2003 Italy	13735 Hong Kong	12459	1276	9
2004 Italy	20 Malaysia	18	2	9
2005 France	61272 UK	55422	5850	10
2004 USA	109576 UK	120044	-10468	10
2005 USA	36609 Malaysia	40150	-3541	10
2002 USA	196386 Italy	177225	19161	10
2001 USA	137928 UK	124139	13789	10
2006 Japan	320 Hong Kong	288	32	10
2004 Italy	11616 UK	10453	1163	10
2002 Germany	778834 Italy	856890	-78056	10
2001 USA	549772 Japan	494537	55235	10
2004 Hong Kong	105 Indonesia	94	11	10
2004 Singapore	1543 Taiwan	1699	-156	10
2002 Italy	5524 France	4955	569	10
2004 Italy	39 Singapore	35	4	10
2000 USA	110517 Taiwan	99082	11435	10
2000 Korea	3704 China	3320	384	10
2000 Netherlands	8354 China	7486	868	10
2002 Netherlands	22471 France	20128	2343	10
2001 Korea	5166 China	4624	542	10
2005 Italy	2258 Netherlands	2021	237	11
2005 USA	119624 UK	132348	-12724	11
2005 USA	24882 France	22218	2664	11
2000 Netherlands	4349 Hong Kong	3872	477	11
2005 Germany	62914 Indonesia	55990	6924	11
2004 Japan	11605 China	12901	-1296	11
2000 Netherlands	2940 USA	3270	-330	11
2003 Germany	1973 Taiwan	1751	222	11
2004 Malaysia	199772 Netherlands	176393	23379	12
2000 Taiwan	14220 Japan	15905	-1685	12
2005 Netherlands	678 Malaysia	759	-81	12
2004 USA	283565 Japan	249671	33894	12
2003 USA	354406 Japan	311896	42510	12
2004 France	63123 UK	55381	7742	12
2000 USA	788554 Japan	689665	98889	13
2004 Germany	117 Singapore	102	15	13
2005 Malaysia	187243 Netherlands	162966	24277	13
2004 Hong Kong	663 USA	577	86	13
2002 Japan	1503 Germany	1308	195	13
2003 USA	102018 UK	115465	-13447	13
2006 USA	223020 Italy	193502	29518	13
2004 Hong Kong	120 Germany	104	16	13
2006 Germany	83842 China	95171	-11329	14
2006 USA	26438 France	22841	3597	14
2005 Malaysia	151041 Japan	171725	-20684	14
2004 USA	19856 Netherlands	22626	-2770	14
2000 USA	270831 Italy	233015	37816	14

2003 France	57893 Netherlands	49704	8189	14
2002 China	633 France	723	-90	14
2000 USA	153907 UK	131990	21917	14
2002 France	52110 Netherlands	44686	7423	14
2005 USA	189141 Japan	162115	27026	14
2006 China	800 France	914	-114	14
2001 Italy	1273 Korea	1088	185	15
2001 France	54132 Netherlands	46246	7887	15
2005 Germany	5860 Hong Kong	5006	854	15
2001 Germany	669083 Italy	766705	-97622	15
2006 USA	35344 Malaysia	40691	-5347	15
2004 Italy	987 Netherlands	1138	-151	15
2001 Germany	2622 Taiwan	3025	-403	15
2005 Singapore	260 Italy	220	40	15
2002 USA	62021 Indonesia	52368	9653	16
2002 Germany	610725 France	515255	95470	16
2005 USA	79724 Taiwan	66835	12889	16
2003 Korea	148 Italy	124	24	16
2003 Germany	104512 China	121520	-17008	16
2000 France	315 Indonesia	367	-52	16
2006 Korea	33 Italy	28	5	16
2002 Italy	1645 Netherlands	1915	-270	16
2002 Italy	9356 UK	7814	1543	16
2003 Italy	962 Korea	1121	-159	17
2005 Malaysia	24374 France	28419	-4045	17
2005 Italy	4451 China	5196	-745	17
2004 Malaysia	149454 Japan	174486	-25032	17
2004 Malaysia	31225 Germany	25933	5292	17
2005 Japan	823 Malaysia	964	-141	17
2001 USA	61515 Germany	50963	10552	17
2003 Netherlands	446 Indonesia	523	-77	17
2002 Taiwan	29 Korea	34	-5	17
2005 Germany	492644 Netherlands	407514	85130	17
2005 Malaysia	575598 China	475453	100145	17
2001 USA	38074 Netherlands	31388	6686	18
2005 Italy	521 Indonesia	429	92	18
2005 Italy	8882 Germany	7302	1581	18
2004 Malaysia	184731 Singapore	217841	-33110	18
2002 Germany	2333 Taiwan	2753	-420	18
2004 France	51367 Netherlands	42057	9310	18
2004 Taiwan	1475 Indonesia	1742	-267	18
2001 France	1270 USA	1500	-230	18
2006 Malaysia	149390 Japan	176584	-27194	18
2004 Germany	879940 France	717388	162552	18
2002 Taiwan	13176 Japan	10724	2452	19
2001 USA	89411 Taiwan	72676	16735	19
2005 Germany	972180 France	789895	182286	19
2004 Malaysia	46827 UK	37962	8865	19
2000 Italy	1272 Korea	1029	243	19
2006 Singapore	2147 Hong Kong	2559	-412	19
2004 Italy	4399 Taiwan	5247	-848	19
2001 Italy	56293 Hong Kong	45238	11055	20
2001 France	44173 UK	35482	8691	20
2005 China	1235 France	992	243	20
2001 France	219 Indonesia	176	43	20
2006 USA	66474 Germany	53333	13141	20
2005 Italy	2382 Hong Kong	1902	480	20
2003 China	347089 Japan	276535	70554	20
2000 Netherlands	34835 Japan	27745	7090	20
2004 France	1136 Malaysia	904	232	20
2001 Germany	113270 UK	89949	23321	21
2003 France	3296 Hong Kong	3978	-682	21
2006 Korea	6090 Japan	4824	1266	21
2006 Malaysia	20812 France	25160	-4348	21
2005 USA	59985 Germany	47436	12549	21
2000 France	59804 China	72489	-12685	21
2004 Germany	70668 China	85726	-15058	21
2006 Germany	59975 Indonesia	72932	-12957	22
2005 France	51850 Netherlands	40413	11437	22

2003 Germany	37408	Indonesia	45666	-8258	22
2001 Netherlands	29011	Japan	22606	6405	22
2006 China	1463	Indonesia	1135	328	22
2002 UK	348	Germany	427	-79	23
2004 Germany	455574	Netherlands	352432	103142	23
2000 Italy	198	Indonesia	153	45	23
2005 Italy	17083	UK	13173	3910	23
2001 Italy	1255	Netherlands	966	289	23
2000 UK	28	Indonesia	35	-7	23
2004 Malaysia	21875	France	27006	-5131	23
2001 Germany	618824	France	473594	145230	23
2000 Italy	67203	Hong Kong	51317	15886	24
2000 Netherlands	18316	UK	22654	-4337	24
2006 USA	2709	Singapore	2067	642	24
2002 Netherlands	27376	UK	20849	6528	24
2000 Germany	656457	France	499412	157044	24
2004 Malaysia	227092	Taiwan	281490	-54398	24
2004 Malaysia	25632	USA	31787	-6155	24
2000 China	332	UK	412	-80	24
2004 Netherlands	172	Singapore	129	43	25
2006 Malaysia	24036	Indonesia	18012	6024	25
2005 USA	1841	Singapore	1377	464	25
2004 China	463	France	346	117	25
2001 Germany	129427	China	162433	-33006	26
2004 France	80352	Italy	100908	-20556	26
2003 USA	92315	Taiwan	68407	23908	26
2005 Malaysia	31527	Germany	23275	8252	26
2000 Taiwan	23705	Hong Kong	17397	6308	27
2002 Germany	130466	UK	95270	35197	27
2005 Japan	133	Taiwan	97	36	27
2000 Germany	2273	Korea	1657	616	27
2006 USA	199313	Japan	144890	54423	27
2003 Germany	152970	UK	194824	-41854	27
2000 Taiwan	27	UK	20	7	27
2003 Hong Kong	36	Korea	46	-10	28
2001 Italy	255	Indonesia	326	-71	28
2002 Germany	41240	Hong Kong	29586	11654	28
2005 Germany	2691	Malaysia	3454	-763	28
2004 Japan	95	USA	122	-27	28
2005 Malaysia	230106	Taiwan	295641	-65535	28
2002 Italy	25116	Hong Kong	32272	-7156	28
2001 Japan	6696	China	4755	1941	29
2005 Singapore	6844	USA	4820	2024	30
2000 Taiwan	111	France	144	-33	30
2004 Malaysia	14824	Indonesia	19292	-4468	30
2006 UK	162	Netherlands	210	-49	30
2005 Netherlands	26864	France	18749	8116	30
2000 Japan	1861	China	2427	-566	30
2003 Germany	24588	Hong Kong	17102	7486	30
2000 Germany	93624	UK	65087	28537	30
2000 Japan	511	Taiwan	355	156	31
2004 Italy	3754	Hong Kong	2603	1151	31
2000 Netherlands	26464	France	18289	8175	31
2003 USA	43641	Indonesia	57205	-13564	31
2000 Taiwan	346	Korea	454	-108	31
2000 USA	74916	France	51346	23570	31
2001 Italy	4261	UK	5606	-1345	32
2003 Taiwan	19	Korea	25	-6	32
2001 Germany	51990	Hong Kong	35355	16635	32
2003 Italy	7879	Germany	5354	2525	32
2000 France	37471	Hong Kong	25425	12046	32
2002 Indonesia	71938	Hong Kong	95205	-23267	32
2004 Netherlands	34628	France	23410	11218	32
2004 Germany	1493	Taiwan	1980	-487	33
2003 Italy	9097	UK	6121	2976	33
2000 France	1391	Taiwan	932	459	33
2001 France	55462	China	36992	18470	33
2006 Taiwan	93	Korea	62	31	33
2001 Netherlands	14142	UK	18872	-4730	33

2005 France	78143 Italy	104288	-26145	33
2006 Germany	418417 UK	278403	140014	33
2000 Germany	6280 Taiwan	4151	2129	34
2000 Taiwan	38 Italy	25	13	34
2004 Japan	1427 Indonesia	939	488	34
2005 Netherlands	161563 Germany	105992	55572	34
2001 China	615 France	403	212	35
2005 Germany	365497 UK	237132	128365	35
2005 France	133401 Germany	86387	47014	35
2004 China	10052 USA	13611	-3559	35
2004 France	132702 Germany	85709	46993	35
2004 Netherlands	19567 UK	26497	-6930	35
2000 Korea	378 Hong Kong	244	134	35
2001 Netherlands	817 China	527	290	36
2006 Germany	1614234 USA	2187823	-573589	36
2006 Malaysia	202571 Taiwan	274724	-72153	36
2002 Japan	563 Taiwan	362	201	36
2003 Italy	2290 USA	1472	818	36
2006 Singapore	3334 USA	2129	1205	36
2004 USA	130510 Taiwan	83093	47417	36
2006 France	840 Malaysia	533	307	37
2000 Italy	24326 Germany	15423	8903	37
2000 Germany	5492 Indonesia	7539	-2048	37
2003 Taiwan	313 Indonesia	430	-117	37
2006 Germany	1847 Taiwan	1157	690	37
2006 Japan	9 Italy	6	3	38
2002 Netherlands	89117 Germany	54847	34271	38
2003 Netherlands	2315 USA	1424	891	38
2006 Netherlands	212 Italy	130	82	39
2005 USA	614463 China	852941	-238478	39
2002 China	1381 Italy	844	537	39
2001 Italy	2936 Taiwan	1787	1149	39
2001 China	597 Italy	833	-236	39
2005 UK	38 Hong Kong	23	15	40
2002 Japan	203 Indonesia	122	81	40
2003 Japan	480 Indonesia	288	192	40
2000 Germany	474370 Netherlands	282515	191855	40
2006 Italy	417 Indonesia	588	-171	41
2001 Taiwan	25687 Hong Kong	15079	10608	41
2006 Italy	142 Malaysia	201	-59	41
2003 Germany	420979 Netherlands	246066	174912	42
2004 Germany	349404 UK	204126	145278	42
2004 Japan	156 Taiwan	91	65	42
2005 Malaysia	159901 Singapore	226815	-66914	42
2000 Korea	503 Indonesia	291	212	42
2003 Japan	1764 Taiwan	1018	746	42
2001 Taiwan	580 Indonesia	827	-247	43
2002 Italy	19626 China	27990	-8364	43
2006 Japan	445 Malaysia	255	190	43
2002 Germany	112616 China	160724	-48108	43
2005 Japan	13647 China	19493	-5846	43
2003 France	73505 UK	41962	31544	43
2002 Italy	2621 USA	1493	1128	43
2000 Taiwan	125 Indonesia	179	-54	43
2003 USA	41599 Korea	59614	-18015	43
2000 Italy	1426 USA	808	618	43
2004 Germany	738 Korea	418	320	43
2002 France	102245 Germany	57848	44397	43
2000 USA	121424 Germany	67962	53462	44
2006 USA	708339 China	1021809	-313470	44
2000 China	258658 Japan	375361	-116703	45
2001 UK	60 Taiwan	33	27	45
2000 UK	37 Taiwan	20	17	45
2003 Netherlands	40927 France	22339	18588	45
2000 Italy	3819 Taiwan	2084	1735	45
2000 UK	570 France	829	-259	45
2003 Hong Kong	132 USA	72	60	45
2006 UK	156 Indonesia	226	-71	46
2005 Taiwan	508 Indonesia	740	-232	46

2006 Malaysia	168565	Singapore	246019	-77454	46
2004 Taiwan	15807	Hong Kong	8505	7302	46
2006 France	452	Netherlands	243	209	46
2001 UK	61	Korea	33	28	46
2003 Italy	1387	Netherlands	2030	-644	46
2006 France	2152	Hong Kong	1150	1002	47
2005 Taiwan	590	France	865	-275	47
2006 Germany	3174	Malaysia	4655	-1481	47
2002 Netherlands	14128	Japan	7531	6597	47
2006 France	13021	China	19161	-6140	47
2002 Germany	472156	Netherlands	249165	222990	47
2004 Japan	530	Hong Kong	279	251	47
2001 France	367	Taiwan	192	175	48
2000 France	655	Korea	343	312	48
2004 Netherlands	156390	Germany	81708	74683	48
2003 France	89878	Italy	132845	-42967	48
2003 Taiwan	21017	Hong Kong	10960	10057	48
2004 Germany	11868	Hong Kong	6185	5683	48
2005 Taiwan	1152	Malaysia	600	552	48
2005 Singapore	5052	Hong Kong	7475	-2423	48
2005 Netherlands	1889	China	980	909	48
2000 Japan	1916	Germany	988	928	48
2001 UK	140	Netherlands	207	-68	49
2000 Korea	30489	Japan	15497	14992	49
2004 Germany	1041301	USA	1554626	-513325	49
2004 USA	522731	China	782690	-259959	50
2003 Italy	7470	China	11187	-3717	50
2005 Malaysia	14593	Indonesia	21859	-7266	50
2006 Germany	63077	Japan	94606	-31529	50
2003 France	128185	Germany	64092	64093	50
2001 Hong Kong	18	France	27	-9	50
2004 France	1326	Hong Kong	1992	-666	50
2005 France	992	Hong Kong	493	499	50
2006 Japan	12154	China	18300	-6146	51
2004 Netherlands	2452	USA	3700	-1248	51
2001 France	90850	Germany	44162	46688	51
2000 Germany	125539	China	190101	-64562	51
2001 Germany	478139	Netherlands	231260	246880	52
2002 Italy	2249	Taiwan	3412	-1163	52
2006 Hong Kong	35	Germany	17	18	52
2000 Hong Kong	389	USA	597	-208	53
2005 China	1886	Indonesia	2895	-1009	53
2002 Taiwan	700	USA	322	378	54
2006 Italy	2344	China	3612	-1268	54
2001 Japan	212	Taiwan	97	115	54
2000 China	255	France	394	-139	54
2002 France	5109	Japan	7889	-2780	54
2004 China	336746	Japan	152365	184381	55
2003 Germany	589308	USA	913005	-323697	55
2005 Japan	1912	Indonesia	852	1060	55
2005 Singapore	8049	Netherlands	3578	4471	56
2001 Taiwan	364	France	567	-203	56
2002 Italy	10263	Germany	4437	5826	57
2005 Germany	1500383	USA	2352760	-852377	57
2006 France	863	Indonesia	1353	-490	57
2006 Singapore	3051	Netherlands	1312	1739	57
2002 France	75255	UK	32321	42934	57
2006 Italy	2061	USA	3242	-1181	57
2001 Korea	3295	Hong Kong	1395	1900	58
2005 China	7159	Malaysia	3023	4136	58
2003 Korea	157	Hong Kong	66	91	58
2000 France	99197	Italy	156767	-57570	58
2006 France	3462	Japan	5475	-2013	58
2000 Italy	314	Netherlands	498	-183	58
2006 UK	65	Singapore	27	38	58
2006 Malaysia	237305	China	376458	-139153	59
2004 Taiwan	640	France	1016	-376	59
2004 USA	2614	Singapore	1056	1558	60
2000 France	146943	Germany	59279	87664	60

2006 Taiwan	12948 Hong Kong	5206	7742	60
2001 Italy	5534 France	8870	-3336	60
2005 China	391756 Japan	154769	236987	60
2004 Singapore	1568 Italy	616	952	61
2002 Germany	610588 USA	981642	-371054	61
2003 Netherlands	13077 Japan	5096	7981	61
2001 Germany	297864 USA	479837	-181973	61
2006 Taiwan	17192 China	27712	-10520	61
2003 Italy	4780 France	7721	-2941	62
2005 Singapore	2057 Indonesia	790	1267	62
2000 USA	67441 Indonesia	109345	-41904	62
2004 France	3492 Japan	5670	-2178	62
2000 Japan	251 Korea	94	157	63
2003 Italy	2007 Taiwan	3278	-1271	63
2006 France	90 Taiwan	33	57	63
2004 Netherlands	3371 Japan	1228	2143	64
2006 China	425578 Japan	154962	270616	64
2005 Taiwan	14102 Hong Kong	5116	8986	64
2006 China	11269 Germany	4076	7193	64
2002 USA	78724 Korea	128983	-50259	64
2001 France	3677 Japan	6043	-2366	64
2006 China	113643 USA	186873	-73230	64
2005 Japan	330 Hong Kong	116	214	65
2006 Japan	946 Indonesia	1560	-614	65
2006 Hong Kong	1032 USA	1706	-674	65
2005 China	564 Singapore	933	-369	65
2000 China	70 Netherlands	116	-46	65
2005 Netherlands	10920 USA	3742	7178	66
2000 China	3175 Indonesia	5267	-2092	66
2004 France	12534 China	20916	-8382	67
2005 Netherlands	74879 UK	24780	50099	67
2003 Netherlands	166125 Germany	54800	111325	67
2004 France	520 Taiwan	169	351	67
2006 Germany	186 Singapore	60	126	68
2005 France	2232 Japan	3744	-1512	68
2006 Netherlands	7 Taiwan	12	-5	68
2006 China	18415 Malaysia	5913	12502	68
2002 Taiwan	47930 Hong Kong	15303	32627	68
2004 Hong Kong	47 Singapore	15	32	68
2005 Singapore	587 Japan	187	400	68
2006 Germany	17325 Hong Kong	5487	11838	68
2005 China	757 Netherlands	1274	-517	68
2003 France	14568 China	24528	-9960	68
2001 France	89573 Italy	151625	-62052	69
2004 China	1164 Indonesia	1971	-807	69
2002 France	86531 Italy	146930	-60399	70
2005 France	415 Taiwan	125	290	70
2005 China	15996 Italy	4794	11202	70
2006 UK	279 Japan	83	196	70
2004 Singapore	845 Japan	249	596	71
2001 Hong Kong	625 UK	180	445	71
2001 Netherlands	9045 USA	2573	6472	72
2003 Taiwan	180 Italy	309	-129	72
2006 USA	64333 Hong Kong	18180	46153	72
2006 Netherlands	294 France	83	211	72
2003 China	653 France	183	470	72
2003 USA	393526 China	676832	-283306	72
2005 USA	91147 Hong Kong	25164	65983	72
2001 Japan	1620 Germany	444	1176	73
2005 Singapore	185 Korea	320	-135	73
2000 Germany	31468 Japan	54474	-23006	73
2002 USA	224098 Hong Kong	59474	164624	73
2005 UK	157 China	273	-116	74
2000 France	2853 USA	753	2100	74
2004 Malaysia	80945 Hong Kong	21278	59667	74
2001 Indonesia	3167 UK	5510	-2343	74
2004 Netherlands	1025 Indonesia	265	760	74
2002 China	1566 Germany	404	1162	74
2004 USA	143968 Hong Kong	37059	106909	74

2002 Hong Kong	260 Indonesia	67	193	74
2005 Netherlands	892 Indonesia	221	671	75
2004 China	5860 Italy	1451	4409	75
2006 Singapore	3023 Germany	5308	-2285	76
2001 Korea	218 USA	53	165	76
2003 Hong Kong	387 Japan	93	294	76
2004 Hong Kong	188 Taiwan	45	143	76
2006 France	1517 Italy	361	1156	76
2005 Taiwan	21086 China	37243	-16157	77
2003 USA	91257 Netherlands	21143	70114	77
2002 UK	16456 Italy	3808	12648	77
2000 Japan	65 USA	15	50	77
2004 Singapore	8516 Netherlands	1959	6557	77
2005 Malaysia	69040 Korea	122418	-53378	77
2001 Italy	15320 Germany	27193	-11873	77
2001 Italy	1185 USA	2104	-919	78
2002 Korea	90 Hong Kong	20	70	78
2000 USA	194298 Hong Kong	42306	151992	78
2005 Malaysia	66825 Hong Kong	14091	52734	79
2005 Singapore	13814 Germany	2898	10916	79
2006 China	29666 Italy	6207	23459	79
2002 UK	5 Taiwan	1	4	79
2006 Malaysia	43762 Hong Kong	8953	34809	80
2005 China	10602 Germany	2124	8478	80
2005 Netherlands	2417 Japan	483	1934	80
2003 France	594 Taiwan	118	476	80
2003 USA	182122 Hong Kong	36122	146000	80
2002 China	4512 USA	8142	-3630	80
2004 UK	26 China	5	21	81
2004 China	7002 Germany	1326	5676	81
2003 UK	33 Indonesia	59	-27	81
2006 Malaysia	84773 Korea	153904	-69131	82
2005 Germany	40677 Japan	73921	-33244	82
2001 USA	221923 Hong Kong	38875	183048	82
2006 Singapore	11609 Malaysia	2028	9581	83
2003 China	8010 Italy	1351	6659	83
2002 Japan	4284 China	7856	-3572	83
2004 Japan	692 Germany	115	577	83
2006 Singapore	7928 China	1305	6623	84
2005 Hong Kong	271 Germany	44	227	84
2005 Korea	96 Hong Kong	15	81	84
2004 Singapore	28753 China	4425	24328	85
2006 Italy	2278 Hong Kong	346	1932	85
2005 Japan	80 USA	148	-68	85
2006 Hong Kong	287 Japan	43	244	85
2006 Netherlands	1645 Japan	240	1405	85
2004 Taiwan	14 Korea	2	12	86
2004 Italy	12246 Japan	22820	-10574	86
2004 Taiwan	21493 China	40083	-18590	86
2006 Korea	71888 China	9169	62719	87
2006 Italy	459 Korea	859	-400	87
2001 Germany	27264 Japan	51139	-23875	88
2003 France	349 Korea	43	306	88
2001 UK	3764 France	461	3304	88
2004 Singapore	24683 Indonesia	2992	21691	88
2004 Korea	70426 China	8441	61985	88
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2006 Singapore	2761 Japan	316	2445	89
2002 France	3040 Indonesia	347	2693	89
2003 Korea	57647 Japan	6453	51194	89
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2001 China	2093 Germany	222	1871	89
2003 China	5012 Germany	529	4483	89
2002 Germany	39939 Japan	75720	-35781	90
2003 Italy	325 Indonesia	34	292	90
2006 Hong Kong	263 Taiwan	27	236	90

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2001 Hong Kong	1004 Japan	94	910	91
2000 Germany	147450 USA	281752	-134302	91
2006 Taiwan	617 Germany	54	563	91
2004 France	3153 Indonesia	269	2884	91
2004 France	652 Korea	55	597	92
2005 Singapore	36880 China	3084	33796	92
2002 France	2086 Korea	171	1915	92
2004 Singapore	8794 USA	716	8078	92
2002 France	473 Taiwan	34	439	93
2005 Singapore	13856 Malaysia	980	12876	93
2004 France	228 Singapore	16	212	93
2005 UK	25 Indonesia	2	23	93
2004 Korea	2153 Indonesia	140	2013	94
2001 France	1868 Korea	121	1747	94
2005 Italy	8195 Japan	15865	-7670	94
2005 Korea	5433 Indonesia	346	5087	94
2004 Hong Kong	305 UK	19	286	94
2005 Malaysia	18528 USA	35886	-17358	94
2001 Italy	19034 China	36976	-17942	94
2005 Singapore	4384 Taiwan	222	4162	95
2002 Hong Kong	453 Japan	21	432	95
2002 Hong Kong	420 Taiwan	19	401	95
2004 Singapore	8412 Hong Kong	16458	-8046	96
2001 Hong Kong	1101045 China	45185	1055860	96
2002 Italy	11586 Japan	22745	-11159	96
2005 Japan	312 Germany	10	302	97
2006 Taiwan	583 Malaysia	18	565	97
2002 UK	255 Netherlands	502	-247	97
2001 USA	54147 Korea	106661	-52514	97
2006 Italy	7495 Japan	14770	-7275	97
2005 Hong Kong	71 Japan	2	69	97
2003 Japan	1479 Germany	39	1440	97
2003 Korea	2616 Indonesia	69	2547	97
2002 Korea	230913 Japan	5995	224918	97
2001 Taiwan	2431 Germany	61	2370	97
2002 Hong Kong	1261202 China	29088	1232114	98
2002 Korea	191647 China	4420	187227	98
2000 Hong Kong	1795 Japan	38	1757	98
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2000 Taiwan	1293 Germany	25	1268	98
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2006 UK	250 France	4	246	98
2000 Hong Kong	1198335 China	18107	1180228	98
2003 Taiwan	2207 Germany	29	2178	99
2005 Netherlands	1652 Italy	3283	-1631	99
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2002 USA	314892 China	626792	-311900	99
2005 France	173 Malaysia	344	-171	99
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2003 Hong Kong	964 Taiwan	7	957	99
2004 Hong Kong	301 Japan	2	299	99
2004 Korea	53523 USA	322	53201	99
2003 Korea	523287 China	3079	520208	99
2004 Singapore	194110 Malaysia	1011	193099	99
2006 Germany	617809 Netherlands	3213	614596	99
2000 Indonesia	15346 USA	30624	-15278	100
2001 Korea	32173 Indonesia	118	32055	100
2006 Korea	68240 USA	200	68040	100
2006 Germany	1081639 France	2179	1079460	100
2001 Hong Kong	169 Indonesia	0	169	100
2005 Korea	2200 France	3	2197	100
2002 Korea	20187 USA	26	20161	100
2003 Netherlands	10542 UK	21072	-10530	100
2006 Germany	924062 Italy	996	923065	100
2006 Hong Kong	353919 China	227	353692	100

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2005 Hong Kong	462849 China	229	462620	100
2004 Hong Kong	755844 China	191	755653	100
2006 Netherlands	0.1 Singapore	0	0	100
2005 Netherlands	0.3 Taiwan	0	0	100
2005 Italy	0.4 Singapore	0	0	100
2006 UK	1 Taiwan	0	1	100
2005 Korea	1 Singapore	0	1	100
2003 UK	1 Korea	0	1	100
2003 Korea	2 France	0	2	100
2004 Korea	3 Singapore	0	3	100
2006 Japan	4 Netherlands	0	4	100
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2000 Hong Kong	17 France	0	17	100
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2003 Hong Kong	27 France	0	27	100
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2006 UK	36 Italy	0	36	100
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2006 Hong Kong	102 Indonesia	0	102	100
2006 Italy	117 Singapore	0	117	100
2006 Hong Kong	148 Singapore	0	148	100
2001 Hong Kong	181 USA	0	181	100
2001 Hong Kong	183 Germany	0	183	100
2001 Netherlands	369 Taiwan	0	369	100
2006 France	378 Singapore	0	378	100
2006 Singapore	487 Taiwan	0	487	100
2005 Hong Kong	755 Taiwan	0	755	100
2002 Hong Kong	783 USA	0	783	100
2001 Hong Kong	1039 Taiwan	0	1039	100
2004 Taiwan	1555 Germany	0	1555	100
2002 Taiwan	2002 Germany	0	2002	100
2004 Korea	7456 Italy	0	7456	100
2004 Korea	28286 Hong Kong	0	28286	100
2005 Korea	51635 Italy	0	51635	100
2003 Italy	9207 Japan	18642	-9435	102
2002 Japan	60 USA	122	-62	103
2003 France	3641 Japan	7526	-3885	107
2005 Italy	37 Malaysia	77	-40	107
2000 USA	141737 China	294801	-153064	108
2002 Italy	245 Indonesia	511	-267	109
2005 France	9905 China	20764	-10859	110
2006 Malaysia	23391 USA	49350	-25959	111
2004 Malaysia	203246 China	431254	-228008	112
2006 China	41581 Taiwan	89054	-47473	114
2004 Taiwan	3441 USA	7376	-3935	114
2005 China	21383 USA	46023	-24640	115
2004 Hong Kong	64 Malaysia	138	-74	116
2004 Singapore	161 Korea	349	-188	117
2006 Singapore	171 Italy	371	-200	117
2001 USA	180738 China	392983	-212245	117
2001 Indonesia	11577 USA	25537	-13960	121
2002 China	1207 Indonesia	2677	-1470	122
2002 Korea	220 Indonesia	492	-272	124
2002 Hong Kong	20 Korea	45	-25	125
2003 Germany	30190 Japan	69729	-39539	131
2004 Italy	5408 France	12515	-7107	131
2000 Italy	28922 China	68075	-39153	135
2000 USA	120826 Korea	288767	-167941	139
2000 China	2947 USA	7084	-4137	140
2006 France	2630 USA	6382	-3752	143

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2006 Netherlands	672 China	1679	-1007	150
2001 China	728 USA	1889	-1161	159
2006 Indonesia	908 UK	2358	-1450	160
2002 Taiwan	44 Italy	114	-70	160
2003 Taiwan	923 USA	2408	-1485	161
2002 Netherlands	2692 Italy	7112	-4419	164
2004 Japan	48 Korea	127	-79	165
2001 Hong Kong	26 Italy	69	-43	166
2005 Netherlands	20 Singapore	53	-33	169
2006 China	85352 Korea	229364	-144012	169
2004 Singapore	494 Germany	1328	-834	169
2001 Italy	7068 Japan	19014	-11946	169
2000 Italy	9923 Japan	27064	-17141	173
2006 China	2149 UK	5883	-3734	174
2006 Korea	61 Indonesia	167	-106	174
2002 Taiwan	661 Indonesia	1818	-1157	175
2006 Taiwan	185 Italy	509	-324	175
2005 Italy	5299 France	14603	-9304	176
2005 China	38442 Taiwan	106516	-68074	177
2006 Germany	8065 Korea	22746	-14681	182
2006 Taiwan	81 France	231	-150	185
2005 Japan	1 Italy	3	-2	186
2003 China	1588 Indonesia	4559	-2971	187
2002 UK	140 France	402	-262	188
2003 Japan	130 USA	375	-245	188
2004 USA	32250 Korea	93563	-61313	190
2006 Taiwan	2464 USA	7174	-4710	191
2001 China	1363 Indonesia	4013	-2650	194
2005 China	73686 Korea	217279	-143593	195
2005 Germany	6250 Korea	18541	-12291	197
2005 France	1427 USA	4246	-2819	197
2002 Indonesia	2802 Germany	8379	-5577	199
2002 China	15211 Taiwan	46333	-31122	205
2004 Taiwan	204 Italy	623	-419	205
2002 Hong Kong	28 UK	87	-59	210
2005 Taiwan	35 Korea	109	-74	211
2005 Hong Kong	20 Indonesia	64	-44	221
2003 Indonesia	28505 Hong Kong	91842	-63337	222
2003 UK	7 Hong Kong	24	-17	223
2003 Netherlands	188 China	607	-419	223
2004 France	1165 USA	3856	-2691	231
2001 Indonesia	4759 Netherlands	16042	-11282	237
2001 Netherlands	312 Italy	1052	-740	237
2005 Taiwan	1531 USA	5174	-3643	238
2001 Indonesia	27704 Hong Kong	95473	-67769	245
2000 France	3031 Japan	10466	-7435	245
2001 Taiwan	22 Korea	77	-55	250
2004 Italy	583 USA	2067	-1484	254
2003 Netherlands	33 Taiwan	117	-84	256
2005 France	78 Singapore	282	-204	260
2006 Singapore	70 Korea	252	-182	260
2002 Indonesia	6427 USA	23263	-16836	262
2000 Taiwan	45 USA	164	-119	264
2002 Indonesia	389273 China	1419773	-1030500	265
2004 China	122 Netherlands	446	-324	265
2004 Taiwan	15 Singapore	55	-40	267
2001 China	11379 Taiwan	42325	-30946	272
2001 Taiwan	243 USA	911	-668	275
2003 China	16301 Taiwan	62502	-46201	283
2000 Korea	181 USA	709	-528	292
2000 Indonesia	6187 Netherlands	25027	-18841	305
2004 Malaysia	86522 Korea	351846	-265324	307
2002 Indonesia	1743 Italy	7100	-5357	307
2001 Netherlands	338 Hong Kong	1378	-1040	308
2000 Netherlands	308 Indonesia	1293	-984	319
2004 UK	16 Indonesia	69	-52	321
2005 Hong Kong	25 Malaysia	106	-81	324
2003 Taiwan	10898 China	46709	-35811	329

2005 USA	35750 Korea	153860	-118110	330
2000 Netherlands	514 Italy	2216	-1702	331
2003 Indonesia	2347 Italy	10139	-7792	332
2004 Netherlands	1713 Italy	7506	-5794	338
2005 Italy	933 USA	4089	-3156	338
2005 Italy	564 Taiwan	2483	-1919	340
2004 China	17310 Taiwan	78271	-60961	352
2001 Indonesia	964 Germany	4398	-3434	356
2000 Indonesia	1297 UK	5929	-4632	357
2003 UK	62 China	284	-222	361
2005 China	1336 UK	6173	-4837	362
2003 Indonesia	9106 Taiwan	42483	-33377	367
2002 Indonesia	11643 Taiwan	54425	-42782	367
2006 USA	30860 Korea	151355	-120495	390
2004 Indonesia	11488 Hong Kong	56593	-45105	393
2002 Netherlands	430 China	2154	-1724	401
2000 UK	141 Netherlands	709	-568	403
2000 Indonesia	21529 Hong Kong	110326	-88797	412
2003 Indonesia	2441 Germany	12839	-10398	426
2004 UK	277 USA	1485	-1208	437
2001 Indonesia	3266 Italy	18478	-15212	466
2002 Japan	96 Korea	548	-452	471
2000 China	12351 Taiwan	70518	-58167	471
2001 Taiwan	25 Italy	146	-121	482
2003 Indonesia	186367 China	1087677	-901310	484
2006 UK	193 USA	1129	-936	486
2002 Indonesia	814 UK	4779	-3965	487
2003 Indonesia	3069 USA	18120	-15051	490
2003 Hong Kong	23 UK	138	-115	500
2000 China	86 Italy	524	-438	510
2000 Japan	166 Hong Kong	1041	-875	527
2006 Italy	263 Taiwan	1654	-1391	529
2002 Taiwan	7601 China	47907	-40306	530
2005 Taiwan	61 Italy	390	-329	539
2002 France	916 USA	6023	-5107	558
2002 UK	450 USA	3003	-2553	568
2001 China	15 Netherlands	103	-88	584
2003 France	1123 USA	7726	-6603	588
2005 UK	318 USA	2230	-1912	602
2001 Indonesia	11778 Taiwan	83025	-71247	605
2004 Singapore	54 France	393	-339	627
2004 China	87 Singapore	639	-552	634
2002 Japan	43 Hong Kong	318	-275	640
2003 China	115103 Korea	856934	-741831	644
2000 Indonesia	47006 Japan	352002	-304996	649
2001 Indonesia	45152 Japan	342950	-297798	660
2003 Japan	13 Italy	99	-86	660
2000 China	94022 Korea	717653	-623631	663
2004 Singapore	307 UK	2381	-2074	676
2003 Indonesia	40409 Japan	314305	-273896	678
2003 Indonesia	2589 Netherlands	20526	-17937	693
2002 Netherlands	763 Indonesia	6092	-5328	698
2006 Japan	12 Germany	96	-84	702
2000 Indonesia	3421 Italy	27462	-24041	703
2005 Japan	119 Korea	977	-858	721
2002 UK	21 Japan	172	-151	724
2002 Indonesia	41131 Japan	343203	-302072	734
2001 Taiwan	5382 China	46916	-41534	772
2001 Indonesia	138938 China	1217806	-1078868	777
2001 Japan	122 USA	1093	-971	796
2004 USA	39709 Malaysia	362889	-323180	814
2001 Japan	72 Hong Kong	681	-609	846
2006 Netherlands	94 Malaysia	907	-813	862
2001 UK	25 Japan	245	-220	868
2006 Netherlands	2575 UK	25834	-23259	903
2006 Indonesia	1861 Netherlands	18716	-16856	906
2006 China	25381 Hong Kong	258884	-233503	920
2001 UK	435 USA	4459	-4024	925
2002 Indonesia	2013 Netherlands	20995	-18982	943

2000 Indonesia	639 Germany	6738	-6099	955
2004 Indonesia	4204 Taiwan	44487	-40283	958
2003 Indonesia	470 UK	5150	-4679	995
2004 Netherlands	295 China	3245	-2950	1000
2006 Taiwan	25 Singapore	285	-260	1040
2003 UK	461 Germany	5262	-4801	1042
2004 Indonesia	716 Italy	8287	-7571	1057
2000 Indonesia	377 France	4363	-3986	1057
2006 Italy	54 France	668	-613	1125
2004 Indonesia	1190 Germany	14704	-13513	1136
2006 China	389 Singapore	4842	-4453	1145
2004 China	57047 Korea	713480	-656433	1151
2004 Indonesia	13419 Japan	173920	-160501	1196
2002 China	109006 Korea	1453167	-1344161	1233
2006 France	3465 UK	46568	-43103	1244
2000 UK	499 USA	6894	-6395	1281
2005 UK	9 Japan	125	-116	1288
2000 Indonesia	7226 Taiwan	100849	-93623	1296
2001 Taiwan	28 UK	402	-374	1336
2000 UK	31 Japan	451	-420	1353
2000 Hong Kong	18 UK	266	-248	1377
2004 UK	860 Germany	13203	-12343	1436
2001 Indonesia	360 France	5527	-5167	1437
2005 Singapore	148 UK	2375	-2227	1504
2005 China	20714 Hong Kong	341205	-320491	1547
2002 Italy	1255 Korea	21781	-20526	1635
2004 China	3558 Malaysia	62633	-59075	1660
2006 Japan	86 USA	1523	-1437	1671
2000 Taiwan	3142 China	56765	-53623	1707
2002 Indonesia	264 France	4819	-4555	1726
2006 Singapore	80 UK	1505	-1425	1782
2003 UK	183 USA	3742	-3559	1941
2004 Indonesia	46764 China	961301	-914537	1956
2001 Japan	92 Korea	2013	-1921	2088
2004 Netherlands	3 Korea	70	-67	2125
2003 Indonesia	387 France	8792	-8405	2175
2003 Indonesia	17510 Korea	398610	-381100	2177
2006 Japan	706 Korea	16831	-16125	2284
2004 UK	11 Hong Kong	275	-264	2334
2003 Germany	400 Korea	9804	-9404	2350
2003 UK	69 France	1685	-1617	2355
2004 Indonesia	873 Netherlands	21434	-20562	2356
2003 Japan	82 Korea	2116	-2034	2480
2003 Japan	16 Hong Kong	418	-402	2513
2006 UK	539 Germany	15457	-14918	2767
2005 Singapore	19 France	556	-537	2825
2004 China	213 UK	6315	-6102	2865
2000 UK	3 Italy	93	-90	2990
2002 China	139 UK	4310	-4171	3001
2004 China	17396 Hong Kong	546632	-529236	3042
2004 Indonesia	672 USA	22296	-21624	3220
2006 Indonesia	3424 Korea	116380	-112956	3299
2006 Indonesia	2331 Japan	82714	-80383	3448
2000 Indonesia	27407 China	997031	-969624	3538
2004 UK	6 Japan	219	-213	3546
2003 China	153 UK	5903	-5750	3758
2001 Indonesia	19148 Korea	824175	-805027	4204
2001 China	45 UK	1974	-1929	4287
2004 Indonesia	2764 Singapore	126150	-123386	4463
2005 UK	3 Malaysia	147	-144	4573
2004 Indonesia	6584 Korea	314924	-308340	4683
2001 China	16494 Hong Kong	799348	-782854	4746
2003 China	14348 Hong Kong	715163	-700815	4884
2004 Germany	2910 Malaysia	153479	-150569	5175
2006 Indonesia	271 Taiwan	14850	-14579	5389
2000 China	15515 Hong Kong	863584	-848069	5466
2006 UK	0 Korea	24	-24	5494
2005 Indonesia	12242 China	720045	-707803	5782
2003 Netherlands	129 Italy	7839	-7710	5991

2002 China	14591 Hong Kong	889328	-874737	5995
2000 UK	111 Germany	7062	-6952	6264
2001 Japan	12 Indonesia	798	-786	6554
2004 Indonesia	178 France	11882	-11704	6571
2001 UK	26 Italy	1761	-1735	6668
2001 UK	23 China	1570	-1547	6762
2006 Hong Kong	10 Malaysia	727	-717	7170
2004 UK	49 Italy	3653	-3604	7370
2001 UK	10 Hong Kong	844	-834	8332
2004 Indonesia	46 UK	4119	-4073	8887
2004 Indonesia	13939 Malaysia	1254839	-1240900	8902
2002 Netherlands	11 Hong Kong	1057	-1046	9140
2002 Indonesia	18509 Korea	1788470	-1769961	9563
2006 Netherlands	3 Korea	313	-310	9849
2006 Indonesia	611 Singapore	69186	-68575	11215
2004 UK	3 Netherlands	354	-351	12270
2005 Indonesia	282 Taiwan	36104	-35822	12685
2000 Indonesia	12630 Korea	1629686	-1617056	12804
2003 UK	2 Netherlands	279	-277	12927
2006 Indonesia	3408 China	450082	-446674	13107
2006 Indonesia	146 USA	21289	-21143	14503
2006 Italy	107 UK	17231	-17124	15988
2006 France	683 Germany	111534	-110850	16224
2004 Netherlands	95 Malaysia	16063	-15968	16842
2005 Indonesia	3553 Malaysia	607283	-603730	16991
2005 UK	7 France	1446	-1439	20541
2006 Indonesia	42 France	9257	-9214	21721
2005 Indonesia	76 Germany	17169	-17093	22394
2005 Italy	722 Korea	170836	-170114	23557
2005 Indonesia	36 France	12354	-12318	34138
2005 UK	24 Germany	10060	-10036	42024
2004 UK	45 Malaysia	26220	-26175	58668
2005 UK	13 Netherlands	7828	-7815	61408
2006 Netherlands	172 Germany	110337	-110165	64092
2006 Indonesia	558 Malaysia	394045	-393487	70491
2006 Indonesia	26 Germany	18879	-18852	71230
2001 UK	12 Germany	12000	-11988	101000
2005 Indonesia	37 Netherlands	39333	-39296	107171
2005 Indonesia	276 Korea	336818	-336542	121980
2005 Indonesia	2 UK	3596	-3594	215653
2005 Indonesia	61 Japan	143017	-142956	232637
2005 Indonesia	37 Singapore	126311	-126274	342826
2003 UK	0.1 Japan	718	-718	501998
2004 UK	0.1 France	810	-810	566600
2004 Netherlands	0.1 Hong Kong	3029	-3029	2118082
2006 Italy	0.4 Germany	9195	-9195	2143300
2003 UK	0.1 Italy	8661	-8660	6056200
2006 France	0 Korea	0	0	#DIV/0!
2005 Hong Kong	0 France	0	0	#DIV/0!
2006 Hong Kong	0 France	0	0	#DIV/0!
2004 Hong Kong	0 Italy	0	0	#DIV/0!
2005 Hong Kong	0 Italy	0	0	#DIV/0!
2005 Hong Kong	0 Korea	0	0	#DIV/0!
2000 Hong Kong	0 Netherlands	0	0	#DIV/0!
2001 Hong Kong	0 Netherlands	0	0	#DIV/0!
2002 Hong Kong	0 Netherlands	0	0	#DIV/0!
2004 Hong Kong	0 Netherlands	0	0	#DIV/0!
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2002 Japan	0 UK	0	0	#DIV/0!
2003 Japan	0 UK	0	0	#DIV/0!
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2005 Japan	0 UK	0	0	#DIV/0!
2002 Korea	0 France	0	0	#DIV/0!
2004 Korea	0 France	0	0	#DIV/0!
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2000 Korea	0 Germany	0	0	#DIV/0!
2004 Korea	0 Germany	0	0	#DIV/0!
2005 Korea	0 Germany	0	0	#DIV/0!
2006 Korea	0 Germany	0	0	#DIV/0!
2000 Korea	0 Italy	0	0	#DIV/0!
2006 Korea	0 Malaysia	0	0	#DIV/0!
2000 Korea	0 Netherlands	0	0	#DIV/0!
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2003 Korea	0 Netherlands	0	0	#DIV/0!
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2006 Korea	0 Netherlands	0	0	#DIV/0!
2000 Korea	0 Taiwan	0	0	#DIV/0!
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2005 Korea	0 Taiwan	0	0	#DIV/0!
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2004 Korea	0 UK	0	0	#DIV/0!
2005 Korea	0 UK	0	0	#DIV/0!
2006 Korea	0 UK	0	0	#DIV/0!
2006 Netherlands	0 Indonesia	0	0	#DIV/0!
2000 Taiwan	0 Netherlands	0	0	#DIV/0!
2001 Taiwan	0 Netherlands	0	0	#DIV/0!
2002 Taiwan	0 Netherlands	0	0	#DIV/0!
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2004 Taiwan	0 Netherlands	0	0	#DIV/0!
2004 UK	0 Korea	0	0	#DIV/0!
2004 UK	0 Singapore	0	0	#DIV/0!
2005 UK	0 Singapore	0	0	#DIV/0!
2004 UK	0 Taiwan	0	0	#DIV/0!
2005 UK	0 Taiwan	0	0	#DIV/0!
2002 Japan	0 France	0	0	#DIV/0!
2003 Hong Kong	0 Netherlands	1	-1	#DIV/0!
2006 Korea	0 Taiwan	1	-1	#DIV/0!
2005 Hong Kong	0 UK	4	-4	#DIV/0!
2002 China	0 Netherlands	8	-8	#DIV/0!
2006 Hong Kong	0 UK	14	-14	#DIV/0!
2003 Korea	0 Germany	19	-19	#DIV/0!
2002 Korea	0 Italy	20	-20	#DIV/0!
2004 Japan	0 Italy	23	-23	#DIV/0!
2006 Taiwan	0 Netherlands	24	-24	#DIV/0!
2006 Hong Kong	0 Italy	25	-25	#DIV/0!
2002 Hong Kong	0 France	27	-27	#DIV/0!
2003 China	0 Netherlands	27	-27	#DIV/0!
2000 Korea	0 UK	28	-28	#DIV/0!
2005 Hong Kong	0 Singapore	28	-28	#DIV/0!
2005 Japan	0 France	31	-31	#DIV/0!
2004 Netherlands	0 Taiwan	31	-31	#DIV/0!
2002 UK	0 Korea	31	-31	#DIV/0!
2001 Korea	0 France	31	-31	#DIV/0!
2005 Taiwan	0 Netherlands	31	-31	#DIV/0!
2001 Korea	0 Netherlands	32	-32	#DIV/0!
2000 Japan	0 Italy	33	-33	#DIV/0!
2000 Japan	0 UK	33	-33	#DIV/0!
2006 Japan	0 UK	37	-37	#DIV/0!
2005 UK	0 Korea	38	-38	#DIV/0!
2000 Korea	0 France	42	-42	#DIV/0!
2001 Hong Kong	0 Korea	42	-42	#DIV/0!
2004 Korea	0 Taiwan	42	-42	#DIV/0!

2000 Hong Kong	0 Korea	43	-43	#DIV/0!
2000 Netherlands	0 Korea	48	-48	#DIV/0!
2002 Hong Kong	0 Germany	49	-49	#DIV/0!
2001 Japan	0 UK	49	-49	#DIV/0!
2006 Italy	0 Netherlands	51	-51	#DIV/0!
2003 UK	0 Taiwan	53	-53	#DIV/0!
2004 Hong Kong	0 Korea	58	-58	#DIV/0!
2003 Hong Kong	0 Italy	59	-59	#DIV/0!
2003 Korea	0 Taiwan	66	-66	#DIV/0!
2004 Korea	0 Malaysia	70	-70	#DIV/0!
2001 Korea	0 UK	70	-70	#DIV/0!
2006 UK	0 Hong Kong	76	-76	#DIV/0!
2002 Japan	0 Italy	76	-76	#DIV/0!
2000 Hong Kong	0 Italy	82	-82	#DIV/0!
2002 Korea	0 Germany	84	-84	#DIV/0!
2001 Netherlands	0 Korea	89	-89	#DIV/0!
2006 Taiwan	0 UK	91	-91	#DIV/0!
2005 Korea	0 Malaysia	99	-99	#DIV/0!
2000 UK	0 Korea	175	-175	#DIV/0!
2006 UK	0 China	196	-196	#DIV/0!
2006 UK	0 Malaysia	215	-215	#DIV/0!
2006 Hong Kong	0 Korea	231	-231	#DIV/0!
2001 UK	0 Indonesia	235	-235	#DIV/0!
2006 Netherlands	0 Hong Kong	247	-247	#DIV/0!
2004 Taiwan	0 UK	250	-250	#DIV/0!
2003 Taiwan	0 UK	310	-310	#DIV/0!
2002 Netherlands	0 Taiwan	382	-382	#DIV/0!
2000 UK	0 Hong Kong	449	-449	#DIV/0!
2002 Taiwan	0 UK	510	-510	#DIV/0!
2005 Netherlands	0 Korea	742	-742	#DIV/0!
2003 Netherlands	0 Hong Kong	939	-939	#DIV/0!
2005 UK	0 Italy	1356	-1356	#DIV/0!
2000 UK	0 China	1621	-1621	#DIV/0!
2005 Netherlands	0 Hong Kong	1666	-1666	#DIV/0!
2006 Singapore	0 France	2100	-2100	#DIV/0!
2002 UK	0 Indonesia	2402	-2402	#DIV/0!
2006 Indonesia	0 Italy	5418	-5418	#DIV/0!
2005 Indonesia	0 Italy	6558	-6558	#DIV/0!
2004 Korea	0 Japan	7315	-7315	#DIV/0!
2005 Korea	0 Japan	13074	-13074	#DIV/0!
2005 Indonesia	0 USA	24168	-24168	#DIV/0!
2006 Indonesia	0 Hong Kong	26813	-26813	#DIV/0!
2005 Indonesia	0 Hong Kong	35245	-35245	#DIV/0!
2002 Netherlands	0 Korea	83275	-83275	#DIV/0!

Red figures denotes import records is higher than export records

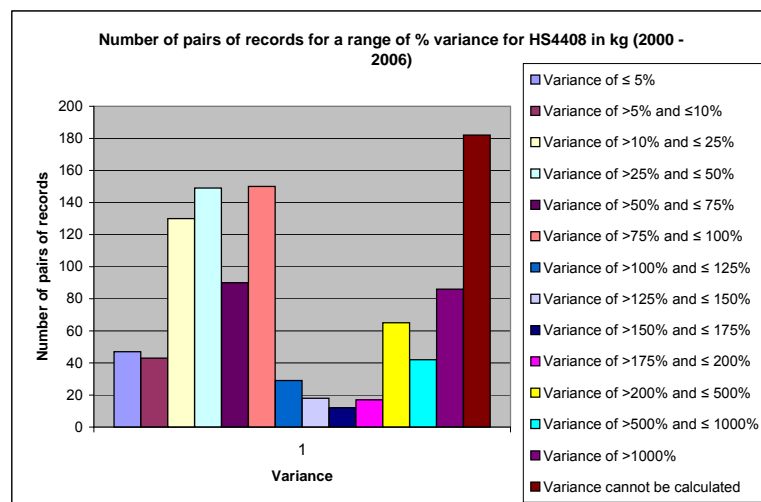
Annex 3: HS4408 (veneer) exports and imports, by trader, for 2000–2006 (kg)

Trader	Export Trader	Import	Diff.	% Var.
2002 Taiwan	23243 Korea	23243	0	0
2002 France	5700 Indonesia	5699	1	0
2003 UK	51800 Taiwan	51757	43	0
2003 Japan	4405 Germany	4400	5	0
2006 UK	69200 Italy	69100	100	0
2000 USA	14731213 Hong Kong	14699772	31441	0
2002 Germany	627400 Japan	630479	-3079	0
2004 Indonesia	647837 Hong Kong	651328	-3491	1
2004 Korea	11733 Japan	11650	83	1
2001 Taiwan	2889065 Hong Kong	2909875	-20810	1
2001 China	4128722 Taiwan	4098486	30236	1
2003 Taiwan	5700 Korea	5750	-50	1
2004 Malaysia	11243609 Hong Kong	11343663	-100054	1
2001 France	667800 China	661074	6726	1
2003 Germany	458800 Japan	464587	-5787	1
2006 Italy	564100 Taiwan	554553	9547	2
2004 Italy	3349600 Germany	3406300	-56700	2
2002 USA	354355 Netherlands	360500	-6145	2
2000 France	336200 Netherlands	330300	5900	2
2005 France	82100 Indonesia	83868	-1768	2
2003 France	5100400 Germany	5212900	-112500	2
2002 USA	1989510 Japan	1944547	44963	2
2001 France	4920700 Germany	4798800	121900	2
2001 Germany	806600 Japan	827201	-20601	3
2006 Netherlands	26100 Indonesia	25416	684	3
2003 China	10080145 USA	9788487	291658	3
2000 France	1230000 Japan	1192307	37693	3
2006 Taiwan	6625 UK	6400	225	3
2002 Germany	1443400 Korea	1494489	-51089	4
2004 Korea	43229 Indonesia	41589	1640	4
2005 Germany	924400 Korea	960935	-36535	4
2003 Japan	15261 Taiwan	14639	622	4
2006 Taiwan	518345 Japan	496927	21418	4
2005 Germany	6709700 Italy	6405800	303900	5
2003 Germany	8058500 Italy	7693000	365500	5
2001 Germany	8343200 Italy	7961600	381600	5
2003 USA	1442985 France	1509400	-66415	5
2005 USA	2933710 Malaysia	2797744	135965	5
2006 China	1439998 Italy	1509100	-69102	5
2000 Germany	1154000 Korea	1098542	55458	5
2000 China	230793 Germany	241900	-11107	5
2004 France	1133100 UK	1188400	-55300	5
2000 China	17444821 Japan	18340406	-895585	5
2002 Netherlands	245200 France	257800	-12600	5
2000 Germany	3640400 UK	3830700	-190300	5
2006 Taiwan	42055 Korea	39856	2199	5
2005 Italy	959900 China	1010589	-50689	5
2002 Japan	200880 Korea	189663	11217	6
2005 Malaysia	33586466 China	35462618	-1876152	6
2005 France	5919300 Italy	5588500	330800	6
2003 China	9377310 Korea	8852074	525236	6
2000 China	33350 Italy	31400	1950	6
2000 Germany	1469200 Japan	1557008	-87808	6
2005 Malaysia	66855639 Taiwan	62748354	4107285	6
2002 France	4754400 Germany	5046600	-292200	6
2003 China	5192651 Taiwan	5512239	-319588	6
2000 France	1331500 UK	1247500	84000	6
2005 Japan	33108 Taiwan	35221	-2113	6
2000 China	365130 Indonesia	390068	-24938	7
2003 China	234195 UK	218100	16095	7
2000 Netherlands	727200 Germany	677200	50000	7
2006 Malaysia	19397744 China	20831087	-1433343	7
2006 Indonesia	324978 Italy	349600	-24622	8
2006 Germany	792100 Hong Kong	852282	-60182	8
2005 Indonesia	367683 UK	396100	-28417	8
2000 Italy	132900 Taiwan	122379	10521	8
2004 Malaysia	69188722 Taiwan	63606228	5582494	8

< 5% variance where either trader has a record

Export	Import	Diff.	% Var.
2002 Taiwan	23243 Korea	23243	0
2002 France	5700 Indonesia	5699	1
2003 UK	51800 Taiwan	51757	43
2003 Japan	4405 Germany	4400	5
2006 UK	69200 Italy	69100	100
2000 USA	14731213 Hong Kong	14699772	31441
2002 Germany	627400 Japan	630479	-3079
2004 Indonesia	647837 Hong Kong	651328	-3491
2004 Korea	11733 Japan	11650	83
2001 Taiwan	2889065 Hong Kong	2909875	-20810
2001 China	4128722 Taiwan	4098486	30236
2003 Taiwan	5700 Korea	5750	-50
2004 Malaysia	11243609 Hong Kong	11343663	-100054
2001 France	667800 China	661074	6726
2003 Germany	458800 Japan	464587	-5787
2006 Italy	564100 Taiwan	554553	9547
2004 Italy	3349600 Germany	3406300	-56700
2002 USA	354355 Netherlands	360500	-6145
2000 France	336200 Netherlands	330300	5900
2005 France	82100 Indonesia	83868	-1768
2003 France	5100400 Germany	5212900	-112500
2002 USA	1989510 Japan	1944547	44963
2001 France	4920700 Germany	4798800	121900
2001 Germany	806600 Japan	827201	-20601
2006 Netherlands	26100 Indonesia	25416	684
2003 China	10080145 USA	9788487	291658
2000 France	1230000 Japan	1192307	37693
2006 Taiwan	6625 UK	6400	225
2002 Germany	1443400 Korea	1494489	-51089
2004 Korea	43229 Indonesia	41589	1640
2005 Germany	924400 Korea	960935	-36535
2003 Japan	15261 Taiwan	14639	622
2006 Taiwan	518345 Japan	496927	21418
2005 Germany	6709700 Italy	6405800	303900
2003 Germany	8058500 Italy	7693000	365500
2001 Germany	8343200 Italy	7961600	381600
2003 USA	1442985 France	1509400	-66415
2005 USA	2933710 Malaysia	2797744	135965
2006 China	1439998 Italy	1509100	-69102
2000 Germany	1154000 Korea	1098542	55458
2000 China	230793 Germany	241900	-11107
2004 France	1133100 UK	1188400	-55300
2000 China	17444821 Japan	18340406	-895585
2002 Netherlands	245200 France	257800	-12600
2000 Germany	3640400 UK	3830700	-190300
2006 Taiwan	42055 Korea	39856	2199
2005 Italy	959900 China	1010589	-50689

HS4408	
Variations	Number of pairs of records
Variance of ≤ 5%	47
Variance of >5% and ≤ 10%	43
Variance of >10% and ≤ 25%	130
Variance of >25% and ≤ 50%	149
Variance of >50% and ≤ 75%	90
Variance of >75% and ≤ 100%	150
Variance of >100% and ≤ 125%	29
Variance of >125% and ≤ 150%	18
Variance of >150% and ≤ 175%	12
Variance of >175% and ≤ 200%	17
Variance of >200% and ≤ 500%	65
Variance of >500% and ≤ 1000%	42
Variance of >1000%	86
Variance cannot be calculated	182
TOTAL	1060



2005 France	1291200	Japan	1395911	-104711	8
2006 USA	3039956	Malaysia	2787218	252738	8
2004 Germany	8119800	Italy	7435400	684400	8
2005 Italy	223800	Korea	243013	-19213	9
2000 France	26263800	Italy	23999300	2264500	9
2006 Korea	367126	China	335296	31830	9
2004 Japan	80043	Korea	87154	-7111	9
2004 Netherlands	474700	UK	516900	-42200	9
2001 UK	59500	China	64887	-5387	9
2000 Korea	1525725	Japan	1387138	138587	9
2006 Germany	466000	Japan	508355	-42355	9
2001 Taiwan	67926	Japan	61496	6430	9
2003 France	755900	USA	828103	-72203	10
2004 China	7197911	Taiwan	7896939	-699028	10
2004 Germany	586400	Japan	528293	58107	10
2003 Indonesia	242993	Korea	267144	-24151	10
2006 Malaysia	75332331	Taiwan	67815359	7516972	10
2001 UK	700	Japan	630	70	10
2000 UK	22300	Taiwan	24530	-2230	10
2001 Korea	888065	Japan	799060	89005	10
2001 China	89602	UK	98600	-8998	10
2006 USA	18075211	China	16256669	1818542	10
2001 Korea	362	France	400	-38	10
2006 China	1810435	Germany	1620000	190435	11
2005 Japan	229373	China	253506	-24133	11
2005 Malaysia	5010526	Hong Kong	5542252	-531726	11
2006 China	10413053	Taiwan	11532123	-1119070	11
2001 USA	13796059	Hong Kong	12312783	1483276	11
2005 China	6115686	Korea	6785140	-669454	11
2002 UK	24200	Taiwan	21500	2700	11
2001 China	16184578	Japan	18042715	-1858137	11
2001 France	1178900	UK	1315100	-136200	12
2003 Japan	124225	Korea	109600	14625	12
2004 China	7231783	Korea	8091177	-859394	12
2005 Japan	3405	Italy	3000	405	12
2000 Indonesia	41106	Hong Kong	36173	4933	12
2004 UK	72300	Italy	81200	-8900	12
2005 Italy	141300	Netherlands	123800	17500	12
2006 France	60500	Indonesia	68133	-7633	13
2000 Netherlands	1130200	Italy	986600	143600	13
2004 China	12017164	USA	13546656	-1529492	13
2006 Japan	12795	Hong Kong	14426	-1631	13
2003 China	21319062	Japan	18557333	2761729	13
2002 UK	117300	Hong Kong	102040	15260	13
2000 Germany	9774900	Italy	11083700	-1308800	13
2005 Germany	662200	Japan	572783	89417	14
2006 Japan	120987	Korea	137415	-16428	14
2001 Germany	3333200	UK	2879600	453600	14
2002 France	28467800	Italy	24581000	3886800	14
2003 USA	20820411	China	17970035	2850376	14
2004 France	1527900	Japan	1739792	-211892	14
2004 Malaysia	95498496	Korea	108927147	-13428651	14
2002 China	2818761	Taiwan	2420935	397826	14
2006 China	14257335	Japan	16291264	-2033929	14
2002 China	17753427	Japan	15216264	2537163	14
2003 China	9862122	Hong Kong	11274120	-1411998	14
2006 Netherlands	391300	UK	448000	-56700	14
2004 Japan	73687	Taiwan	62881	10806	15
2005 Italy	2875500	Germany	3299900	-424400	15
2005 Netherlands	83000	Malaysia	70677	12323	15
2001 Japan	160747	Korea	185022	-24275	15
2004 Germany	1318200	Korea	1118151	200049	15
2003 USA	1588587	Japan	1345499	243088	15
2000 UK	129800	Netherlands	109800	20000	15
2001 France	4100	Indonesia	3467	633	15
2003 Netherlands	594200	Germany	686100	-91900	15
2002 Italy	830200	China	958713	-128513	15
2005 China	749335	UK	866700	-117365	16
2004 USA	3437698	Korea	2891510	546188	16
2002 China	7473612	Korea	6271018	1202594	16
2000 Japan	421858	Korea	490121	-68263	16
2006 UK	70000	Indonesia	81370	-11370	16

2002 Italy	198500	Taiwan	166038	32462	16
2001 France	29553300	Italy	24715700	4837600	16
2003 Netherlands	26400	Indonesia	22060	4340	16
2001 Netherlands	1350100	Germany	1123400	226700	17
2004 China	4025942	Singapore	3344361	681581	17
2002 USA	1874443	France	1557100	317343	17
2002 France	956700	Japan	1119052	-162352	17
2005 Japan	216784	Korea	253728	-36944	17
2002 Germany	2506400	France	2933700	-427300	17
2004 Italy	697000	Taiwan	815905	-118905	17
2000 Japan	152180	Taiwan	178146	-25966	17
2003 USA	1930050	Indonesia	2259701	-329651	17
2001 Germany	1803700	Korea	1494626	309074	17
2002 Germany	7718300	Italy	9040900	-1322600	17
2004 China	626466	UK	734100	-107634	17
2000 USA	1891012	France	1565000	326012	17
2002 France	1211100	USA	1419926	-208826	17
2003 Germany	1474800	Korea	1731026	-256226	17
2004 France	7908100	Italy	9316600	-1408500	18
2005 Taiwan	416344	Japan	490867	-74523	18
2005 Germany	1338900	Hong Kong	1097949	240951	18
2000 Italy	31500	Netherlands	37200	-5700	18
2005 Malaysia	100500000	Korea	118788780	-18288780	18
2006 France	677000	Japan	800800	-123800	18
2002 Germany	589600	Indonesia	697817	-108217	18
2004 Japan	247883	Indonesia	293386	-45503	18
2003 France	1370900	Japan	1114363	256537	19
2004 France	3946800	Germany	3206000	740800	19
2003 Netherlands	178900	Italy	145300	33600	19
2000 China	3421000	Taiwan	4069641	-648641	19
2006 Malaysia	72643609	Korea	86450572	-13806963	19
2002 USA	22442156	China	18143140	4299016	19
2001 France	625700	USA	746207	-120507	19
2003 France	19266500	Italy	15542200	3724300	19
2001 Italy	795100	China	639570	155530	20
2001 USA	2004980	Indonesia	2403875	-398895	20
2000 Japan	403530	Indonesia	484070	-80540	20
2006 Italy	741700	China	890785	-149085	20
2003 Netherlands	342100	UK	411200	-69100	20
2002 Germany	1216700	Hong Kong	1462909	-246209	20
2004 USA	4106642	UK	3274800	831842	20
2005 Taiwan	128507	Indonesia	154744	-26237	20
2004 Netherlands	153700	USA	122135	31565	21
2005 Italy	716500	Taiwan	568839	147661	21
2004 China	16642444	Japan	20099990	-3457546	21
2000 Netherlands	57600	France	45600	12000	21
2004 Korea	449	USA	355	94	21
2003 France	1246600	UK	1508000	-261400	21
2005 USA	23458290	China	18436315	5021975	21
2004 Malaysia	36076692	Japan	28269310	7807382	22
2004 France	130500	Malaysia	102256	28244	22
2006 Malaysia	3193985	Hong Kong	3889140	-695155	22
2005 China	14925305	Japan	18176344	-3251039	22
2003 Germany	2343800	China	2861468	-517668	22
2005 France	258400	China	315813	-57413	22
2006 Netherlands	50200	France	61400	-11200	22
2006 Indonesia	1218057	Germany	1492900	-274843	23
2006 Malaysia	24723308	Japan	19140747	5582561	23
2005 Taiwan	48627	Korea	59642	-11015	23
2006 USA	2000405	Korea	1546935	453470	23
2000 Indonesia	636842	Korea	782522	-145680	23
2000 France	298800	Taiwan	230087	68713	23
2000 France	8053500	Germany	6177800	1875700	23
2002 Japan	376957	Indonesia	465094	-88137	23
2001 USA	1665627	France	2055800	-390173	23
2000 Germany	2368700	USA	2923975	-555275	23
2004 Italy	691400	China	855290	-163890	24
2000 Germany	309300	Indonesia	235727	73573	24
2003 Japan	288599	Indonesia	357282	-68683	24
2006 China	620336	Netherlands	470200	150136	24
2000 Japan	49866	China	37777	12089	24
2001 Germany	3064000	France	3815400	-751400	25

2006 USA	2715773	Indonesia	2047028	668745	25
2005 Korea	75233	Indonesia	93877	-18644	25
2001 Korea	100	USA	75	25	25
2003 Germany	490300	Indonesia	367711	122589	25
2000 France	1370100	China	1026291	343809	25
2001 China	32220	Netherlands	24100	8120	25
2006 Japan	159801	Indonesia	200163	-40362	25
2004 USA	28446156	China	21243226	7202930	25
2001 Japan	432059	Indonesia	541485	-109426	25
2005 Germany	3799000	China	4772050	-973050	26
2005 France	3335500	Germany	2469000	866500	26
2006 Italy	185500	Korea	233989	-48489	26
2006 Germany	773300	Korea	567884	205416	27
2006 Indonesia	515906	UK	378500	137406	27
2005 China	755694	Italy	957000	-201306	27
2004 USA	1175100	France	859600	315500	27
2003 USA	14065246	Hong Kong	10278847	3786399	27
2002 UK	207900	Germany	264200	-56300	27
2001 Netherlands	1018200	USA	1297728	-279528	27
2005 Malaysia	28898496	Japan	20908698	7989798	28
2000 Netherlands	246900	UK	315900	-69000	28
2003 Italy	236700	Korea	303240	-66540	28
2006 USA	743251	France	532700	210551	28
2001 China	51894	France	66600	-14706	28
2003 UK	996500	France	711600	284900	29
2002 Netherlands	920800	Italy	648800	272000	30
2003 Korea	20108	Japan	14166	5942	30
2002 France	307300	Hong Kong	215546	91754	30
2003 USA	318992	Netherlands	415700	-96708	30
2000 USA	8871787	UK	6153700	2718087	31
2005 Netherlands	17600	Indonesia	12207	5393	31
2001 USA	33331128	Germany	23033300	10297828	31
2006 Germany	2870100	China	3761550	-891450	31
2004 Germany	1495400	Hong Kong	1029364	466036	31
2005 China	9041337	USA	11865724	-2824387	31
2006 China	715097	UK	939000	-223903	31
2005 Japan	19604	Hong Kong	25789	-6185	32
2004 Netherlands	27500	Indonesia	36277	-8777	32
2000 Germany	550500	Taiwan	374652	175848	32
2003 France	35400	Taiwan	46741	-11341	32
2001 China	502822	Indonesia	666036	-163214	32
2001 France	341700	Netherlands	230100	111600	33
2000 USA	40315884	Germany	27057000	13258884	33
2003 Germany	774600	Hong Kong	1030158	-255558	33
2001 China	5714411	USA	3825828	1888583	33
2001 Germany	247200	Taiwan	165473	81727	33
2001 Netherlands	129600	France	172700	-43100	33
2006 Taiwan	2091410	Hong Kong	1395383	696027	33
2005 Singapore	51128	USA	33908	17220	34
2004 UK	585000	France	387900	197100	34
2003 USA	6702117	Korea	4420720	2281397	34
2005 USA	3068744	Indonesia	2018292	1050452	34
2002 USA	2398752	Indonesia	1577308	821444	34
2001 Italy	84000	Taiwan	55192	28808	34
2006 Germany	242600	Indonesia	158695	83905	35
2006 China	8294739	USA	11163988	-2869249	35
2006 UK	95200	Germany	128200	-33000	35
2005 China	330085	Netherlands	444900	-114815	35
2005 USA	3350659	Korea	2174306	1176353	35
2006 Germany	2934500	USA	3970456	-1035956	35
2000 Italy	3829900	Germany	5187400	-1357500	35
2003 UK	128500	China	82735	45765	36
2001 USA	5275248	Korea	3394038	1881210	36
2001 USA	6854607	UK	4409500	2445107	36
2005 France	1551900	UK	2110400	-558500	36
2005 China	5002383	Taiwan	6810937	-1808554	36
2003 Italy	3090400	Germany	4209600	-1119200	36
2001 Netherlands	1340700	Italy	852300	488400	36
2005 France	723700	USA	991262	-267562	37
2006 Korea	44836	Indonesia	61998	-17162	38
2006 USA	3465391	UK	2133500	1331891	38
2000 Taiwan	10110	Germany	14000	-3890	38

2001 Italy	156500	Japan	96257	60243	38
2006 USA	6053253	Hong Kong	3704409	2348844	39
2000 USA	8352921	Italy	5101700	3251221	39
2006 France	309300	China	430644	-121344	39
2004 Taiwan	75581	USA	105320	-29739	39
2001 USA	8750035	China	12194903	-3444868	39
2006 Indonesia	110682	Netherlands	67100	43582	39
2003 Italy	320000	Taiwan	193982	126018	39
2002 USA	7869368	Korea	4768141	3101227	39
2001 France	551900	Japan	769549	-217649	39
2002 China	61065	Netherlands	85200	-24135	40
2006 Netherlands	56300	China	34034	22266	40
2003 China	310020	Italy	433600	-123580	40
2004 Japan	20537	Hong Kong	12342	8195	40
2004 Germany	453600	Indonesia	634640	-181040	40
2002 Germany	214700	Taiwan	128908	85792	40
2000 Taiwan	31701	USA	44381	-12680	40
2002 UK	3300	Korea	1977	1323	40
2000 USA	5430800	Korea	3238343	2192457	40
2005 Taiwan	3167905	Hong Kong	1886320	1281585	40
2005 USA	3430747	UK	2038800	1391947	41
2001 UK	201600	Germany	283500	-81900	41
2001 UK	44500	Italy	62600	-18100	41
2002 Japan	23125	Taiwan	32650	-9525	41
2004 USA	3477721	Indonesia	2043589	1434132	41
2006 Japan	160334	Malaysia	227068	-66734	42
2006 UK	800	Japan	463	337	42
2004 Malaysia	145113	UK	83800	61313	42
2004 France	68900	Indonesia	98034	-29134	42
2006 Germany	1966700	UK	2800000	-833300	42
2006 USA	7838426	Taiwan	4514917	3323509	42
2004 Italy	142300	Japan	81896	60404	42
2003 Italy	645100	China	919431	-274331	43
2002 Italy	3231900	Germany	4608800	-1376900	43
2003 USA	7037155	Taiwan	4030059	3007096	43
2005 USA	9367575	Hong Kong	5357098	4010477	43
2002 USA	10369367	Italy	5923100	4446267	43
2002 Japan	208901	China	118982	89919	43
2002 Germany	2614200	USA	3741146	-1126946	43
2005 Germany	295100	Taiwan	166306	128794	44
2003 Taiwan	3773814	Hong Kong	2123362	1650452	44
2000 UK	600	Japan	336	264	44
2003 UK	8600	Hong Kong	12390	-3790	44
2001 Korea	360	Italy	200	160	44
2003 Germany	261500	Taiwan	144554	116946	45
2003 USA	11092265	Italy	6128100	4964165	45
2003 USA	4525333	UK	2498100	2027233	45
2004 USA	13433148	Hong Kong	7362377	6070771	45
2004 Germany	3504700	USA	5102924	-1598224	46
2005 Germany	2302100	Netherlands	1251000	1051100	46
2000 China	6567744	USA	3560069	3007675	46
2005 USA	1456568	France	788000	668568	46
2002 USA	13859908	Hong Kong	7491912	6367996	46
2004 USA	10517070	Italy	5677200	4839870	46
2006 UK	142400	USA	208223	-65823	46
2004 Taiwan	3043899	Hong Kong	1631348	1412551	46
2002 China	8172544	USA	4372824	3799720	46
2000 Taiwan	2864859	Hong Kong	1530016	1334843	47
2004 Indonesia	594321	UK	315900	278421	47
2005 UK	12300	Hong Kong	18084	-5784	47
2001 USA	10189428	Italy	5373300	4816128	47
2006 Malaysia	874436	Germany	458900	415536	48
2002 USA	4165505	UK	2183100	1982405	48
2004 Taiwan	48259	Indonesia	71261	-23002	48
2002 USA	32097755	Germany	16751500	15346255	48
2006 USA	1507426	Netherlands	786100	721326	48
2003 Germany	2258200	USA	3339126	-1080926	48
2004 USA	788775	Netherlands	410300	378475	48
2006 Germany	369500	Taiwan	192115	177385	48
2000 USA	5088307	Taiwan	2644188	2444119	48
2006 Japan	1350	Germany	2000	-650	48
2005 USA	10894102	Italy	5634300	5259802	48

2001 China	178410	Germany	92100	86310	48
2002 USA	7299952	Taiwan	3765900	3534052	48
2004 USA	10734060	Taiwan	5525283	5208777	49
2004 Germany	2555400	Netherlands	1309700	1245700	49
2005 France	51400	Taiwan	26282	25118	49
2005 Malaysia	112030	USA	166970	-54940	49
2000 France	1821600	Hong Kong	928121	893479	49
2001 Germany	3239200	Netherlands	1644400	1594800	49
2001 USA	4924505	Taiwan	2491034	2433471	49
2001 France	23100	Taiwan	34537	-11437	50
2006 Netherlands	150200	USA	225184	-74984	50
2004 Malaysia	83459	Italy	125400	-41941	50
2000 Germany	3258400	Netherlands	1620400	1638000	50
2005 Malaysia	1058647	Germany	524100	534547	50
2000 Indonesia	200157	USA	98272	101885	51
2003 Indonesia	194391	Italy	94300	100091	51
2005 China	663377	Germany	1005200	-341823	52
2001 Italy	43900	Netherlands	66600	-22700	52
2006 USA	36445460	Germany	17575500	18869960	52
2004 Malaysia	187970	Germany	90600	97370	52
2002 Netherlands	472400	USA	721036	-248636	53
2003 Indonesia	127521	Netherlands	59700	67821	53
2004 USA	1538962	Japan	716352	822610	53
2006 Indonesia	134291	France	206100	-71809	53
2005 USA	11852357	Taiwan	5430477	6421880	54
2004 USA	36418147	Germany	16671800	19746347	54
2002 Germany	2771800	UK	4289100	-1517300	55
2001 Germany	2241900	USA	3470047	-1228147	55
2006 Japan	7526	Italy	3400	4126	55
2002 Taiwan	3229506	Hong Kong	1448051	1781455	55
2003 USA	37614096	Germany	16835800	20778296	55
2002 Germany	2412000	China	3749443	-1337443	55
2003 France	43700	Korea	67981	-24281	56
2005 Germany	3218500	USA	5008396	-1789896	56
2006 Netherlands	54500	Malaysia	84962	-30462	56
2002 Hong Kong	227	France	100	127	56
2000 Italy	205700	Japan	90437	115263	56
2006 USA	12025131	Italy	5285000	6740131	56
2001 China	48260	Italy	21200	27060	56
2006 USA	760702	Japan	332160	428542	56
2001 Germany	271600	Indonesia	425332	-153732	57
2000 USA	4050750	Indonesia	1755625	2295125	57
2004 France	636000	USA	996482	-360482	57
2004 Italy	183400	Korea	287433	-104033	57
2002 France	18600	Taiwan	7986	10614	57
2002 Netherlands	445200	UK	699800	-254600	57
2005 USA	34609911	Germany	14674700	19935211	58
2004 Malaysia	1909774	Singapore	806767	1103008	58
2004 Malaysia	20038346	China	31777501	-11739155	59
2005 USA	1039041	Netherlands	429400	609641	59
2002 Germany	2891000	Netherlands	1186000	1705000	59
2005 UK	51900	China	82648	-30748	59
2005 France	64700	Korea	26237	38463	59
2005 Japan	245560	Malaysia	391729	-146169	60
2000 Taiwan	34590	Korea	13986	20604	60
2000 UK	3400	Indonesia	1374	2026	60
2003 Germany	3043600	Netherlands	1227400	1816200	60
2001 Italy	2422600	Germany	3869400	-1446800	60
2005 Japan	179893	Indonesia	289408	-109515	61
2000 Taiwan	37903	Japan	61040	-23137	61
2001 Hong Kong	91438	Taiwan	35464	55974	61
2000 China	16105	France	6200	9905	62
2004 Indonesia	227937	France	87600	140337	62
2001 Netherlands	1425300	UK	539700	885600	62
2004 Germany	2895200	China	4706258	-1811058	63
2006 France	546400	USA	888317	-341917	63
2001 Japan	132525	China	49005	83520	63
2004 Japan	3815	Germany	1400	2415	63
2002 France	96800	Korea	35463	61337	63
2004 Japan	134490	China	219792	-85302	63
2000 Germany	2842400	France	4652300	-1809900	64
2000 UK	747600	Germany	267200	480400	64

2004 Germany	305700	Taiwan	108282	197418	65
2002 Indonesia	15468	Netherlands	25500	-10032	65
2000 China	175768	UK	60800	114968	65
2003 France	44900	Indonesia	74428	-29528	66
2004 Malaysia	826316	USA	281972	544344	66
2006 Taiwan	3078567	China	5149266	-2070699	67
2002 Netherlands	718900	Germany	1204500	-485600	68
2002 Italy	374400	Korea	628716	-254316	68
2000 UK	890400	France	283100	607300	68
2000 China	1464194	Hong Kong	461764	1002430	68
2002 France	1375000	UK	2329300	-954300	69
2001 UK	442000	France	135000	307000	69
2001 Japan	10655	Germany	18100	-7445	70
2006 Malaysia	163158	USA	49014	114144	70
2005 Indonesia	797542	Germany	1356600	-559058	70
2005 Italy	269100	Japan	80141	188959	70
2002 Japan	4915	Italy	8400	-3485	71
2000 USA	1638039	Netherlands	476300	1161739	71
2001 USA	1392335	Netherlands	404700	987635	71
2005 UK	589500	France	169300	420200	71
2000 Hong Kong	3193	Italy	900	2293	72
2002 Indonesia	231926	France	65200	166726	72
2005 UK	30800	Indonesia	8484	22316	72
2005 Korea	11842	Japan	3215	8627	73
2006 Germany	3040300	France	801900	2238400	74
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2003 Germany	1913000	UK	3387000	-1474000	77
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2005 Netherlands	100 Hong Kong	36636	-36536	36536
2006 Germany	187300 Singapore	69402256	-69214956	36954
2001 Indonesia	8263 Taiwan	3366109	-3357846	40637
2004 Hong Kong	275 USA	129882	-129607	47130
2002 Korea	12 USA	5814	-5802	48352
2006 Indonesia	6902 Singapore	3559399	-3552497	51471
2005 Indonesia	31525 China	17341760	-17310235	54910
2004 France	28500 Singapore	19827068	-19798568	69469
2006 Japan	1705 Singapore	1515789	-1514084	88803
2006 France	200 Netherlands	371100	-370900	185450
2005 Hong Kong	4700 Singapore	15693985	-15689285	333815
2005 Indonesia	2229 Singapore	9490226	-9487997	425662
2002 Indonesia	64 Germany	1562000	-1561936	2440525
2006 Hong Kong	7 Singapore	614286	-614279	8775410
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2006 Hong Kong	0 France	0	0	#DIV/0!
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2006 Hong Kong	0 Italy	0	0	#DIV/0!
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2000 Japan	0 France	0	0	#DIV/0!
2001 Japan	0 France	0	0	#DIV/0!
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2003 Japan	0 France	0	0	#DIV/0!
2000 Japan	0 Italy	0	0	#DIV/0!
2000 Japan	0 Netherlands	0	0	#DIV/0!
2001 Japan	0 Netherlands	0	0	#DIV/0!
2002 Japan	0 Netherlands	0	0	#DIV/0!
2003 Japan	0 Netherlands	0	0	#DIV/0!
2004 Japan	0 Netherlands	0	0	#DIV/0!
2005 Japan	0 Netherlands	0	0	#DIV/0!
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2002 Japan	0 UK	0	0	#DIV/0!
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2005 Japan	0 UK	0	0	#DIV/0!
2006 Japan	0 UK	0	0	#DIV/0!
2000 Korea	0 France	0	0	#DIV/0!
2002 Korea	0 France	0	0	#DIV/0!
2004 Korea	0 France	0	0	#DIV/0!
2005 Korea	0 France	0	0	#DIV/0!
2006 Korea	0 France	0	0	#DIV/0!
2004 Korea	0 Germany	0	0	#DIV/0!
2001 Korea	0 Hong Kong	0	0	#DIV/0!
2000 Korea	0 Italy	0	0	#DIV/0!
2005 Korea	0 Italy	0	0	#DIV/0!
2006 Korea	0 Italy	0	0	#DIV/0!
2004 Korea	0 Malaysia	0	0	#DIV/0!
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2000 Korea	0 Netherlands	0	0	#DIV/0!
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2005 Korea	0 Netherlands	0	0	#DIV/0!

2006 Korea	0 Netherlands	0	0	#DIV/0!
2004 Korea	0 Singapore	0	0	#DIV/0!
2005 Korea	0 Singapore	0	0	#DIV/0!
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2001 Netherlands	0 Taiwan	0	0	#DIV/0!
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2005 Singapore	0 Netherlands	0	0	#DIV/0!
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2006 Singapore	0 Taiwan	0	0	#DIV/0!
2004 Singapore	0 UK	0	0	#DIV/0!
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2005 Taiwan	0 UK	0	0	#DIV/0!
2005 UK	0 Japan	0	0	#DIV/0!
2004 UK	0 Korea	44	-44	#DIV/0!
2005 Hong Kong	0 UK	85	-85	#DIV/0!
2001 Netherlands	0 Indonesia	94	-94	#DIV/0!
2005 Korea	0 Germany	100	-100	#DIV/0!
2006 Hong Kong	0 UK	193	-193	#DIV/0!
2003 UK	0 Japan	272	-272	#DIV/0!
2003 Netherlands	0 Korea	300	-300	#DIV/0!
2004 Hong Kong	0 Germany	400	-400	#DIV/0!
2004 Taiwan	0 France	400	-400	#DIV/0!
2001 Hong Kong	0 UK	510	-510	#DIV/0!
2002 Hong Kong	0 Korea	578	-578	#DIV/0!
2005 UK	0 Korea	716	-716	#DIV/0!
2006 Singapore	0 UK	1000	-1000	#DIV/0!
2002 Taiwan	0 Italy	1100	-1100	#DIV/0!
2003 Korea	0 Germany	1200	-1200	#DIV/0!
2005 Taiwan	0 France	1200	-1200	#DIV/0!

2000 France	0 Indonesia	1616	-1616	#DIV/0!
2006 Korea	0 Germany	1700	-1700	#DIV/0!
2003 Netherlands	0 Japan	1976	-1976	#DIV/0!
2006 Korea	0 Japan	3019	-3019	#DIV/0!
2000 Korea	0 Hong Kong	3109	-3109	#DIV/0!
2000 Taiwan	0 France	3600	-3600	#DIV/0!
2003 Korea	0 Italy	4100	-4100	#DIV/0!
2001 Netherlands	0 Japan	5611	-5611	#DIV/0!
2003 Hong Kong	0 Italy	6600	-6600	#DIV/0!
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2004 Japan	0 France	8400	-8400	#DIV/0!
2004 Netherlands	0 Taiwan	10382	-10382	#DIV/0!
2003 UK	0 Korea	10912	-10912	#DIV/0!
2006 Netherlands	0 Japan	11773	-11773	#DIV/0!
2006 Malaysia	0 Italy	11800	-11800	#DIV/0!
2001 Hong Kong	0 Korea	12968	-12968	#DIV/0!
2005 Netherlands	0 Singapore	18797	-18797	#DIV/0!
2002 Taiwan	0 Germany	19600	-19600	#DIV/0!
2000 Taiwan	0 Indonesia	20116	-20116	#DIV/0!
2006 UK	0 Korea	20411	-20411	#DIV/0!
2001 Taiwan	0 Italy	21000	-21000	#DIV/0!
2001 Netherlands	0 Korea	23510	-23510	#DIV/0!
2001 Taiwan	0 USA	23686	-23686	#DIV/0!
2000 Netherlands	0 Indonesia	26017	-26017	#DIV/0!
2000 Netherlands	0 China	28400	-28400	#DIV/0!
2004 Malaysia	0 Netherlands	29200	-29200	#DIV/0!
2004 Netherlands	0 Singapore	29323	-29323	#DIV/0!
2005 Netherlands	0 Taiwan	29368	-29368	#DIV/0!
2003 Korea	0 Hong Kong	33730	-33730	#DIV/0!
2002 Netherlands	0 Taiwan	38222	-38222	#DIV/0!
2004 Hong Kong	0 Singapore	40602	-40602	#DIV/0!
2000 Hong Kong	0 Indonesia	41611	-41611	#DIV/0!
2001 Korea	0 UK	43200	-43200	#DIV/0!
2002 Indonesia	0 Hong Kong	52757	-52757	#DIV/0!
2002 Netherlands	0 China	63029	-63029	#DIV/0!
2001 Indonesia	0 UK	63300	-63300	#DIV/0!
2002 Indonesia	0 Italy	63900	-63900	#DIV/0!
2006 UK	0 Taiwan	66980	-66980	#DIV/0!
2004 UK	0 Indonesia	67482	-67482	#DIV/0!
2005 Indonesia	0 Hong Kong	70117	-70117	#DIV/0!
2004 Taiwan	0 Germany	74900	-74900	#DIV/0!
2002 Hong Kong	0 Indonesia	75548	-75548	#DIV/0!
2004 Taiwan	0 Italy	77600	-77600	#DIV/0!
2001 Indonesia	0 Italy	87300	-87300	#DIV/0!
2006 Taiwan	0 Germany	99200	-99200	#DIV/0!
2005 Taiwan	0 Germany	110800	-110800	#DIV/0!
2001 Netherlands	0 China	112318	-112318	#DIV/0!
2001 Hong Kong	0 Indonesia	117566	-117566	#DIV/0!
2001 Netherlands	0 Hong Kong	127498	-127498	#DIV/0!
2006 Netherlands	0 Korea	150922	-150922	#DIV/0!
2005 Netherlands	0 Korea	156480	-156480	#DIV/0!
2003 Netherlands	0 China	170477	-170477	#DIV/0!
2005 UK	0 Taiwan	274275	-274275	#DIV/0!
2000 Netherlands	0 Hong Kong	461389	-461389	#DIV/0!
2000 Korea	0 Taiwan	563670	-563670	#DIV/0!
2006 Indonesia	0 Taiwan	776453	-776453	#DIV/0!
2001 Indonesia	0 Germany	1701800	-1701800	#DIV/0!

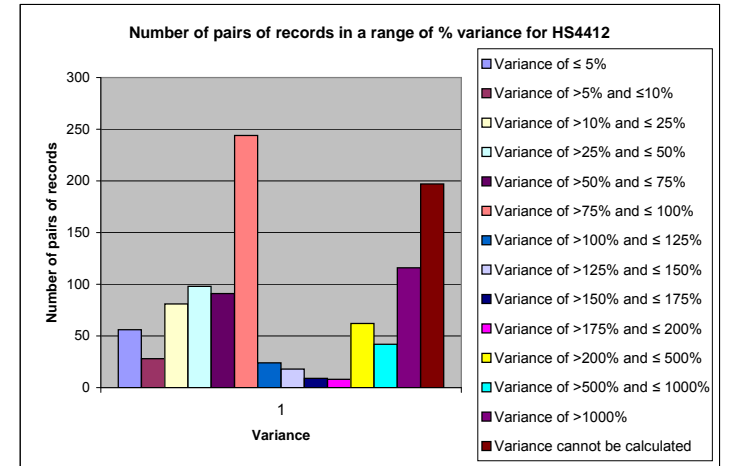
Red figures denotes import records is higher than export records

Annex 4: HS4412 (plywood) exports and imports, by trader, for 2000–2006 (m³)

(Red figures denote imports higher than exports.)

					< 5% variance where either trader has a record				
Trader	Export Trader	Import	Difference	% Variance	Trader	Export Trader	Import	Difference	% Variance
2006 China	451859 Taiwan	454099	-2240	0	2006 China	451859 Taiwan	454099	-2240	0
2001 Korea	47181 China	47325	-144	0	2001 Korea	47181 China	47325	-144	0
2004 Germany	15621 Netherlands	15635	-14	0	2004 Germany	15621 Netherlands	15635	-14	0
2004 China	284408 Taiwan	284292	116	0	2004 China	284408 Taiwan	284292	116	0
2001 France	51759 Germany	51642	117	0	2001 France	51759 Germany	51642	117	0
2005 Malaysia	494431 USA	497262	-2831	1	2005 Malaysia	494431 USA	497262	-2831	1
2005 China	287777 Taiwan	286114	1663	1	2005 China	287777 Taiwan	286114	1663	1
2001 France	69567 Netherlands	70210	-643	1	2001 France	69567 Netherlands	70210	-643	1
2005 Italy	18239 France	18416	-176	1	2005 Italy	18239 France	18416	-176	1
2001 Netherlands	8517 Germany	8426	91	1	2001 Netherlands	8517 Germany	8426	91	1
2000 China	86277 Taiwan	87464	-1187	1	2000 China	86277 Taiwan	87464	-1187	1
2003 Indonesia	313451 Taiwan	317874	-4423	1	2003 Indonesia	313451 Taiwan	317874	-4423	1
2000 Italy	6922 UK	6824	98	1	2000 Italy	6922 UK	6824	98	1
2005 China	17909 Malaysia	18165	-256	1	2005 China	17909 Malaysia	18165	-256	1
2000 Italy	77895 Germany	79063	-1168	1	2000 Italy	77895 Germany	79063	-1168	1
2000 USA	20872 Japan	20559	313	1	2000 USA	20872 Japan	20559	313	1
2006 Malaysia	31063 Hong Kong	30597	466	2	2006 Malaysia	31063 Hong Kong	30597	466	2
2002 Korea	61 Taiwan	60	1	2	2002 Korea	61 Taiwan	60	1	2
2001 USA	12341 Japan	12138	203	2	2001 USA	12341 Japan	12138	203	2
2006 Netherlands	22 Korea	22	0	2	2006 Netherlands	22 Korea	22	0	2
2004 Malaysia	416578 Korea	425171	-8593	2	2004 Malaysia	416578 Korea	425171	-8593	2
2002 Indonesia	196436 UK	192230	4206	2	2002 Indonesia	196436 UK	192230	4206	2
2006 Malaysia	2527655 Japan	2584775	-57120	2	2006 Malaysia	2527655 Japan	2584775	-57120	2
2000 France	80157 Netherlands	82059	-1901	2	2000 France	80157 Netherlands	82059	-1901	2
2005 Taiwan	2924 Singapore	2994	-70	2	2005 Taiwan	2924 Singapore	2994	-70	2
2004 China	4332 Malaysia	4440	-108	2	2004 China	4332 Malaysia	4440	-108	2
2004 China	1322752 USA	1356097	-33345	3	2004 China	1322752 USA	1356097	-33345	3
2003 France	25703 Italy	26405	-702	3	2003 France	25703 Italy	26405	-702	3
2003 China	134715 Taiwan	138425	-3710	3	2003 China	134715 Taiwan	138425	-3710	3
2004 Italy	67804 Germany	65922	1882	3	2004 Italy	67804 Germany	65922	1882	3
2000 Italy	13262 France	13651	-390	3	2000 Italy	13262 France	13651	-390	3
2001 Indonesia	258500 UK	250773	7727	3	2001 Indonesia	258500 UK	250773	7727	3
2004 Malaysia	2496 France	2571	-75	3	2004 Malaysia	2496 France	2571	-75	3
2000 France	29737 Italy	30635	-898	3	2000 France	29737 Italy	30635	-898	3
2004 Malaysia	172757 UK	177978	-5221	3	2004 Malaysia	172757 UK	177978	-5221	3
2002 Italy	15051 France	14576	475	3	2002 Italy	15051 France	14576	475	3
2004 France	25900 Italy	26752	-852	3	2004 France	25900 Italy	26752	-852	3
2003 Italy	15924 France	16459	-535	3	2003 Italy	15924 France	16459	-535	3
2006 Malaysia	381415 Taiwan	367946	13469	4	2006 Malaysia	381415 Taiwan	367946	13469	4
2005 China	1695937 USA	1757321	-61384	4	2005 China	1695937 USA	1757321	-61384	4
2002 France	50310 Germany	48467	1842	4	2002 France	50310 Germany	48467	1842	4
2005 Malaysia	2107737 Japan	2185493	-77756	4	2005 Malaysia	2107737 Japan	2185493	-77756	4
2005 Germany	22940 Italy	23844	-904	4	2005 Germany	22940 Italy	23844	-904	4
2004 Indonesia	39745 Germany	41342	-1596	4	2004 Indonesia	39745 Germany	41342	-1596	4
2005 France	62788 Netherlands	60150	2638	4	2005 France	62788 Netherlands	60150	2638	4
2003 Netherlands	57 Korea	59	-2	4	2003 Netherlands	57 Korea	59	-2	4
2004 Singapore	520 Korea	543	-23	4	2004 Singapore	520 Korea	543	-23	4
2003 France	61006 Netherlands	58302	2704	4	2003 France	61006 Netherlands	58302	2704	4
2001 Indonesia	20057 Italy	20964	-906	5	2001 Indonesia	20057 Italy	20964	-906	5
2002 France	64147 Netherlands	60962	3185	5	2002 France	64147 Netherlands	60962	3185	5
2001 Italy	16938 France	17781	-843	5	2001 Italy	16938 France	17781	-843	5
2002 Italy	6671 UK	6337	334	5	2002 Italy	6671 UK	6337	334	5
2002 Netherlands	1740 Italy	1650	90	5	2002 Netherlands	1740 Italy	1650	90	5
2001 China	84613 Taiwan	80203	4410	5	2001 China	84613 Taiwan	80203	4410	5
2003 Italy	7497 UK	7901	-404	5	2003 Italy	7497 UK	7901	-404	5
2002 Indonesia	265551 Taiwan	280124	-14573	5	2002 Indonesia	265551 Taiwan	280124	-14573	5
2001 Indonesia	276655 Taiwan	292215	-15560	6					
2000 France	62092 Germany	58521	3570	6					
2003 Germany	14248 Netherlands	15110	-861	6					
2005 Singapore	610 Korea	572	38	6					
2001 Italy	5923 UK	5550	373	6					
2005 Malaysia	391422 Taiwan	366658	24764	6					
2004 Japan	63 Singapore	59	4	6					
2004 Indonesia	265277 Taiwan	283064	-17787	7					
2005 Malaysia	148830 UK	138252	10578	7					
2004 Malaysia	323546 Taiwan	299097	24449	8					
2004 France	53601 Germany	49540	4061	8					

HS4412	Number of pairs of records
Variance of ≤ 5%	56
Variance of >5% and ≤10%	28
Variance of >10% and ≤25%	81
Variance of >25% and ≤50%	98
Variance of >50% and ≤75%	91
Variance of >75% and ≤100%	244
Variance of >100% and ≤125%	24
Variance of >125% and ≤150%	18
Variance of >150% and ≤175%	9
Variance of >175% and ≤200%	8
Variance of >200% and ≤500%	62
Variance of >500% and ≤1000%	42
Variance of >1000%	116
Variance cannot be calculated	197
TOTAL	1074



2002 China	126877	Taiwan	136511	-9634	8
2003 Italy	4008	Netherlands	3698	311	8
2004 Japan	2	Germany	2	0	8
2005 UK	2191	Netherlands	2016	175	8
2005 Singapore	1351	UK	1460	-109	8
2002 France	26884	Italy	29086	-2201	8
2006 Germany	22	Hong Kong	24	-2	8
2005 Indonesia	37289	Germany	40413	-3124	8
2001 USA	6527	Netherlands	5976	551	8
2005 France	44834	Germany	40710	4124	9
2003 Italy	66096	Germany	59993	6103	9
2006 China	2181319	USA	2385294	-203975	9
2005 Malaysia	468490	Korea	512689	-44199	9
2005 Singapore	194	France	213	-19	10
2001 China	5970	Italy	5382	588	10
2004 Germany	26469	France	23827	2642	10
2003 China	44997	UK	40339	4658	10
2002 UK	859	Netherlands	769	91	11
2005 Italy	62567	Germany	55781	6785	11
2006 Indonesia	139534	Taiwan	154789	-15255	11
2004 France	60789	Netherlands	54099	6690	11
2005 Indonesia	3904	Malaysia	3461	443	11
2001 France	27010	Italy	30074	-3064	11
2003 France	51619	Germany	45759	5860	11
2002 UK	11921	France	10566	1355	11
2001 UK	10351	France	11534	-1183	11
2001 Italy	82701	Germany	73228	9473	11
2002 Indonesia	19820	Italy	22095	-2275	11
2005 Malaysia	108	Netherlands	120	-12	12
2005 Malaysia	111582	China	124697	-13115	12
2005 Korea	17	Malaysia	15	2	12
2004 Italy	19550	France	21860	-2310	12
2005 Indonesia	217486	Taiwan	243366	-25880	12
2000 China	63325	USA	70954	-7629	12
2004 Korea	43505	China	38234	5271	12
2006 Malaysia	483458	Korea	542312	-58854	12
2001 USA	495	Italy	555	-60	12
2000 USA	38249	UK	33396	4853	13
2001 Indonesia	86442	Germany	97692	-11249	13
2006 China	631394	Japan	714562	-83168	13
2006 Indonesia	198533	China	224816	-26283	13
2002 Italy	69493	Germany	60181	9312	13
2003 UK	527	USA	455	72	14
2004 UK	6	Japan	7	-1	14
2005 Netherlands	56	Korea	48	8	14
2004 Malaysia	2354635	Japan	2019441	335194	14
2006 China	73096	Malaysia	62687	10409	14
2001 Netherlands	1698	UK	1941	-243	14
2005 China	429457	Japan	490949	-61492	14
2000 China	12471	UK	10676	1795	14
2001 Indonesia	519274	USA	596690	-77416	15
2004 Malaysia	69411	Singapore	79961	-10550	15
2006 Malaysia	100319	China	115708	-15389	15
2003 Taiwan	2	Netherlands	2	0	16
2002 Indonesia	60342	Germany	69911	-9568	16
2003 UK	293	Germany	340	-47	16
2002 Netherlands	53	Korea	44	9	16
2005 China	12203	France	14189	-1986	16
2003 UK	55	Italy	46	9	16
2005 France	25237	Italy	29470	-4233	17
2005 UK	280	USA	233	47	17
2005 Malaysia	64555	Singapore	75552	-10997	17
2006 Malaysia	215568	UK	178538	37030	17
2005 Germany	17971	Netherlands	14841	3130	17
2004 China	350649	Japan	412143	-61494	18
2006 Malaysia	450985	USA	530139	-79154	18
2003 Korea	37317	China	30677	6640	18
2001 Italy	5539	Netherlands	4520	1019	18
2002 Netherlands	7205	Germany	8536	-1331	18
2000 Germany	10070	Netherlands	8209	1861	18
2005 Korea	2398	Japan	1945	453	19
2004 Malaysia	525988	USA	625795	-99807	19

2005 USA	309 Malaysia	249	60	19
2002 China	270956 Japan	324071	-53115	20
2003 Indonesia	16596 Italy	19855	-3259	20
2002 China	20389 Netherlands	16367	4022	20
2004 Italy	4742 Netherlands	3804	938	20
2001 Indonesia	2230446 Japan	2674621	-444175	20
2005 China	62916 Netherlands	50347	12569	20
2002 China	250894 USA	303474	-52580	21
2003 China	394520 USA	478208	-83688	21
2000 Germany	17035 Italy	13403	3632	21
2003 China	28512 Netherlands	22389	6123	21
2005 Italy	7847 UK	9566	-1719	22
2005 France	6373 USA	7843	-1470	23
2005 Japan	39 Singapore	48	-9	23
2003 Indonesia	53859 Germany	66317	-12457	23
2000 Indonesia	160693 UK	198489	-37795	24
2006 China	203884 Germany	155110	48774	24
2005 France	16141 UK	12237	3905	24
2002 China	8314 Italy	6291	2023	24
2005 Japan	88 UK	109	-21	24
2003 China	11546 Italy	8718	2828	24
2000 UK	11872 France	8956	2916	25
2004 Korea	8 Hong Kong	6	2	25
2000 China	221 Netherlands	166	55	25
2004 Japan	185 Indonesia	231	-46	25
2003 Japan	219 Indonesia	164	55	25
2001 Indonesia	403701 Korea	507513	-103812	26
2000 Indonesia	2208965 Japan	2784236	-575271	26
2006 Japan	503 Taiwan	369	134	27
2004 China	141006 Singapore	178722	-37716	27
2002 Germany	18481 Italy	13514	4967	27
2005 Germany	31773 France	23067	8707	27
2003 China	4195 Germany	3042	1153	27
2002 Korea	37229 China	26967	10262	28
2004 Italy	6626 UK	8454	-1829	28
2005 Indonesia	57429 UK	73284	-15854	28
2001 Korea	1287 UK	931	356	28
2002 Indonesia	516775 USA	660630	-143855	28
2002 Indonesia	2122705 Japan	2719554	-596849	28
2003 Hong Kong	3 UK	4	-1	28
2004 UK	15732 France	11258	4474	28
2005 Indonesia	9770 Italy	6967	2803	29
2000 Italy	4784 Netherlands	3409	1375	29
2004 Hong Kong	562 Singapore	725	-163	29
2006 China	41772 France	29554	12218	29
2000 Taiwan	6913 Japan	8939	-2026	29
2000 USA	7269 Germany	5120	2149	30
2000 Indonesia	342994 Taiwan	445121	-102127	30
2003 Indonesia	410795 China	534426	-123631	30
2000 China	10737 Italy	7465	3272	30
2006 Japan	201 Indonesia	262	-61	31
2004 Germany	9257 UK	12199	-2943	32
2006 Indonesia	1187199 Japan	1567068	-379869	32
2003 China	265835 Japan	351626	-85791	32
2003 UK	15387 France	10403	4983	32
2002 Netherlands	1091 UK	734	357	33
2001 China	17085 UK	11439	5646	33
2004 Malaysia	114836 China	153194	-38358	33
2005 Malaysia	3457 Germany	2294	1163	34
2000 Indonesia	492324 USA	659718	-167394	34
2002 Italy	5202 Netherlands	3414	1787	34
2000 Netherlands	6917 France	4499	2417	35
2005 Italy	5935 Netherlands	3861	2075	35
2002 Indonesia	54339 Netherlands	35321	19018	35
2004 Indonesia	10987 Italy	14926	-3939	36
2004 USA	865 UK	1181	-316	36
2003 Indonesia	1658761 Japan	2264769	-606008	37
2004 Germany	6 Hong Kong	8	-2	37
2004 Japan	37 UK	23	14	37
2004 Malaysia	611 Netherlands	836	-225	37
2004 Germany	24356 Italy	15318	9038	37
2004 Indonesia	88676 UK	122093	-33417	38

2003 Germany	5684 UK	7831	-2148	38
2004 Netherlands	9155 France	5673	3483	38
2001 Taiwan	12449 USA	17189	-4740	38
2004 China	80783 Germany	49052	31731	39
2003 USA	430 Taiwan	260	170	40
2001 China	92361 USA	129732	-37371	40
2001 Germany	16761 Netherlands	9976	6784	40
2000 USA	15933 Netherlands	22393	-6460	41
2004 Indonesia	353026 China	497331	-144305	41
2005 Malaysia	60691 Hong Kong	35817	24874	41
2001 China	120627 Japan	170134	-49507	41
2003 Italy	35 Taiwan	50	-15	41
2002 China	42699 UK	24992	17707	41
2000 USA	2320 Taiwan	1349	971	42
2006 Indonesia	25958 UK	36826	-10867	42
2004 China	153063 UK	88295	64768	42
2004 China	45880 Netherlands	26445	19435	42
2002 Germany	14185 Netherlands	8167	6018	42
2004 Japan	851 Taiwan	1214	-363	43
2000 Japan	23 UK	33	-10	43
2005 China	316407 UK	179345	137062	43
2001 Indonesia	298863 China	428427	-129564	43
2000 USA	8877 Korea	12743	-3866	44
2001 UK	1125 Germany	632	493	44
2005 Japan	3229 Taiwan	1798	1431	44
2006 Germany	304 China	439	-135	44
2005 China	27903 Indonesia	15458	12445	45
2000 Italy	328 Hong Kong	181	147	45
2004 Korea	7129 Japan	3932	3197	45
2004 Malaysia	4076 Germany	2242	1834	45
2005 China	42412 Italy	23130	19282	45
2006 Malaysia	5744 Germany	3118	2626	46
2003 Germany	21469 Italy	11639	9830	46
2002 Taiwan	91 Germany	49	42	46
2002 USA	441 Netherlands	239	202	46
2002 Indonesia	309057 China	453310	-144253	47
2006 China	539540 UK	287624	251916	47
2004 Hong Kong	37904 China	20152	17752	47
2000 Indonesia	407187 China	599343	-192156	47
2000 Indonesia	83443 Germany	123003	-39560	47
2005 China	145381 Germany	75823	69558	48
2006 Korea	29 Taiwan	15	14	48
2006 China	103617 Netherlands	53241	50376	49
2005 Indonesia	1259072 Japan	1872943	-613871	49
2002 France	94 Japan	48	46	49
2002 Netherlands	8723 France	4454	4268	49
2005 Indonesia	48634 Hong Kong	24745	23889	49
2003 Indonesia	68454 Hong Kong	34652	33802	49
2003 Indonesia	361607 USA	540629	-179022	50
2005 USA	2753 UK	1384	1369	50
2004 Malaysia	2701 Italy	1346	1355	50
2005 Netherlands	2605 France	3912	-1307	50
2004 China	19640 Italy	9674	9966	51
2000 Japan	5 Germany	8	-3	51
2001 Japan	4029 China	6090	-2061	51
2003 Netherlands	5987 France	2918	3069	51
2003 Germany	283 China	429	-146	51
2005 Netherlands	56 Japan	27	29	52
2006 Korea	5120 Japan	2471	2649	52
2000 Hong Kong	707 Taiwan	338	369	52
2004 Japan	74 Malaysia	35	39	53
2001 China	4358 Netherlands	2051	2307	53
2001 Netherlands	10018 France	4695	5323	53
2000 Taiwan	15283 USA	23407	-8124	53
2006 Indonesia	34154 Hong Kong	15855	18299	54
2004 Netherlands	15 Korea	7	8	54
2005 Indonesia	247887 China	383442	-135555	55
2006 China	150716 Indonesia	67927	82789	55
2002 Japan	523 Indonesia	234	289	55
2002 USA	6321 Japan	2801	3520	56
2004 Malaysia	81809 Hong Kong	36155	45654	56
2001 Netherlands	1530 Italy	675	855	56

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2001 Japan	337 Indonesia	148	189	56
2006 Malaysia	901 France	1408	-507	56
2003 Germany	15716 France	24618	-8902	57
2003 Germany	70 Indonesia	30	40	57
2003 Indonesia	44323 Netherlands	19168	25155	57
2006 Singapore	1352 Korea	582	770	57
2004 Indonesia	6576 Malaysia	2804	3772	57
2003 UK	520 Netherlands	820	-300	58
2001 Germany	24379 Italy	10183	14196	58
2006 Indonesia	24966 Germany	39543	-14577	58
2006 China	73984 Italy	30394	43590	59
2000 USA	1663 Hong Kong	674	989	59
2004 Indonesia	74486 Hong Kong	30030	44456	60
2003 Germany	71 Taiwan	113	-42	60
2006 Taiwan	664 Hong Kong	265	399	60
2000 Korea	190151 China	75694	114457	60
2003 France	108 Japan	43	65	60
2000 France	206 Japan	81	125	61
2006 Indonesia	10887 Malaysia	4246	6641	61
2006 Germany	7346 UK	11841	-4495	61
2005 Netherlands	168 China	65	103	61
2001 Netherlands	42 Hong Kong	16	26	62
2004 Indonesia	1510729 Japan	2452414	-941685	62
2003 China	6934 France	11282	-4348	63
2000 Germany	32 Indonesia	12	20	63
2006 Japan	60 Hong Kong	22	38	63
2002 USA	3614 UK	5907	-2293	63
2004 France	4 Indonesia	1	2	63
2000 Indonesia	155109 Hong Kong	54849	100260	65
2005 UK	24218 France	8542	15676	65
2003 Netherlands	2139 Italy	752	1386	65
2000 UK	1581 Germany	546	1035	65
2001 Indonesia	128609 Hong Kong	44111	84498	66
2004 USA	1718 Italy	588	1130	66
2001 Indonesia	72871 Netherlands	24699	48172	66
2004 UK	562 China	190	372	66
2003 Netherlands	714 UK	240	474	66
2004 Japan	192 Hong Kong	64	128	67
2002 Korea	5834 USA	1939	3895	67
2004 France	6689 UK	11176	-4487	67
2002 Germany	40 Hong Kong	13	27	67
2002 UK	673 Germany	221	452	67
2002 Indonesia	91795 Hong Kong	30123	61672	67
2005 Netherlands	949 Italy	310	639	67
2004 UK	4673 Germany	1512	3161	68
2001 Netherlands	59 Korea	19	40	68
2004 Netherlands	965 UK	1622	-657	68
2002 Japan	7042 China	11878	-4836	69
2000 Japan	432 Indonesia	135	297	69
2003 USA	867 Italy	271	596	69
2006 USA	4023 Japan	1242	2781	69
2001 USA	800 Taiwan	244	556	70
2006 USA	698 UK	1185	-487	70
2004 Indonesia	301582 USA	512714	-211132	70
2001 Indonesia	30077 France	51251	-21174	70
2002 China	9542 Germany	2751	6791	71
2005 Indonesia	52180 Netherlands	14624	37556	72
2006 Japan	9012 China	15542	-6530	72
2003 Indonesia	94542 UK	163347	-68806	73
2003 Japan	11697 China	20226	-8529	73
2004 Indonesia	44274 Netherlands	11988	32287	73
2000 Indonesia	55740 Netherlands	14965	40775	73
2002 UK	1419 USA	373	1046	74
2005 Taiwan	1715 Hong Kong	450	1265	74
2005 Japan	121 Hong Kong	31	90	74
2000 Germany	55 Taiwan	14	41	75
2000 Taiwan	29425 Hong Kong	7463	21962	75
2000 Japan	167 Hong Kong	42	125	75
2001 Korea	46590 Japan	11566	35024	75
2003 USA	7384 Japan	1812	5572	75
2006 UK	2118 Germany	518	1599	76

2005 UK	944 Germany	229	716	76
2005 Singapore	83 Japan	20	63	76
2001 Japan	386 Hong Kong	93	293	76
2003 Hong Kong	179 Taiwan	43	136	76
2000 UK	1182 China	284	898	76
2004 USA	886 Taiwan	211	675	76
2000 USA	2695 China	640	2055	76
2005 Malaysia	4187 Indonesia	990	3197	76
2004 USA	480 Indonesia	113	367	76
2000 Netherlands	1183 Italy	277	906	77
2006 UK	34 Hong Kong	8	26	77
2000 USA	2420 Italy	564	1856	77
2002 Japan	2740 Taiwan	628	2112	77
2002 France	220 Hong Kong	50	170	77
2001 Hong Kong	900 Taiwan	204	696	77
2006 Indonesia	216620 USA	385707	-169087	78
2006 Singapore	687 Hong Kong	148	539	78
2005 Korea	1459 Indonesia	312	1147	79
2006 Netherlands	10 China	2	8	79
2006 USA	597 Taiwan	121	476	80
2001 Germany	15050 France	27078	-12027	80
2005 USA	828 Italy	166	662	80
2006 USA	895 Indonesia	179	716	80
2003 Japan	191 Hong Kong	38	153	80
2002 Japan	254 Hong Kong	50	204	80
2005 Germany	5756 UK	10412	-4657	81
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2002 UK	42 China	8	34	81
2002 UK	65 Italy	12	53	81
2001 Taiwan	19 Indonesia	3	16	82
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2001 UK	8305 USA	1473	6832	82
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2005 Malaysia	7068 Italy	1234	5834	83
2005 USA	293 Singapore	535	-242	83
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2001 France	99 China	17	82	83
2002 Japan	20 UK	3	17	83
2003 USA	11247 China	1890	9357	83
2005 Singapore	2972 Taiwan	496	2476	83
2004 Singapore	3768 Japan	628	3140	83
2002 Hong Kong	2284 Korea	4189	-1905	83
2002 China	244969 Hong Kong	40534	204435	83
2001 Korea	573 Hong Kong	94	479	84
2004 Italy	30 Taiwan	56	-26	85
2004 China	46092 Indonesia	7046	39046	85
2002 USA	1921 China	290	1631	85
2000 Korea	4043 Hong Kong	609	3434	85
2006 USA	1236 Italy	185	1051	85
2006 USA	12394 China	1849	10545	85
2003 China	177716 Hong Kong	26328	151388	85
2004 China	196785 Hong Kong	29133	167652	85
2000 China	122916 Hong Kong	18154	104762	85
2004 Taiwan	3431 Hong Kong	494	2937	86
2006 Malaysia	6797 Italy	974	5823	86
2003 USA	534 Indonesia	76	458	86
2001 China	168816 Hong Kong	23909	144907	86
2005 China	182974 Hong Kong	25894	157080	86
2002 Hong Kong	707 Taiwan	100	607	86
2002 Taiwan	20121 Hong Kong	2773	17348	86
2004 USA	950 Malaysia	130	820	86
2003 Germany	37 Hong Kong	5	32	86
2006 Malaysia	4416 Netherlands	8237	-3821	87
2002 China	669 Indonesia	90	579	87
2001 Taiwan	28850 Hong Kong	3826	25024	87
2000 Korea	55632 Japan	7345	48287	87
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2002 Taiwan	22 Indonesia	3	19	87
2004 Singapore	1555 UK	196	1359	87

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2000 Netherlands	650 UK	1220	-570	88
2000 Taiwan	761 Germany	92	669	88
2003 USA	274 Netherlands	33	241	88
2006 Singapore	2202 Germany	257	1945	88
2005 USA	10646 Japan	1207	9439	89
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2005 USA	16627 China	1790	14837	89
2000 Indonesia	31738 France	60151	-28413	90
2002 Indonesia	24327 France	46112	-21785	90
2000 Netherlands	76179 Germany	7929	68250	90
2005 Korea	3 Germany	0	3	90
2005 USA	2311 Germany	234	2077	90
2001 Japan	17 France	2	15	90
2001 Korea	11 France	1	10	90
2002 USA	1581 Taiwan	143	1438	91
2005 Singapore	14971 Malaysia	1345	13626	91
2005 USA	2059 Indonesia	183	1876	91
2006 USA	986 Germany	85	901	91
2001 Japan	5994 Taiwan	510	5484	91
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2000 China	59 Indonesia	5	54	92
2004 USA	4454 Hong Kong	371	4083	92
2006 Taiwan	74009 China	6017	67992	92
2002 USA	1688 Italy	129	1559	92
2006 Singapore	122289 Indonesia	9212	113077	92
2002 Korea	40 Hong Kong	3	37	93
2004 Singapore	1309 Hong Kong	93	1216	93
2002 USA	1338 Indonesia	92	1246	93
2001 USA	4414 China	295	4119	93
2002 Netherlands	31 Japan	2	29	93
2006 Indonesia	265438 Netherlands	16971	248466	94
2005 Hong Kong	39493 China	2395	37098	94
2003 Indonesia	22508 France	43650	-21143	94
2000 Taiwan	120 Indonesia	7	113	94
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2002 China	323850 Korea	629125	-305275	94
2003 Korea	89430 Japan	5067	84363	94
2004 USA	17243 Japan	914	16329	95
2006 Hong Kong	38992 China	2056	36936	95
2001 China	7440 Germany	383	7057	95
2006 Singapore	78 USA	152	-74	95
2006 Singapore	710 Japan	35	675	95
2005 Singapore	1659 Germany	81	1578	95
2000 UK	22 Japan	1	21	95
2001 Taiwan	700 Germany	31	669	96
2002 Italy	625 Hong Kong	28	597	96
2006 Japan	159 Malaysia	7	152	96
2004 USA	914 Netherlands	40	874	96
2001 Italy	381 Hong Kong	16	365	96
2005 USA	2398 Taiwan	97	2301	96
2002 USA	4560 Germany	182	4378	96
2004 Singapore	6164 Malaysia	207	5957	97
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2004 France	99 Japan	3	96	97
2003 Taiwan	11410 USA	22487	-11077	97
2000 China	5564 Germany	154	5410	97
2004 Singapore	5763 Netherlands	158	5605	97
2005 Singapore	359780 Indonesia	9485	350295	97
2005 Korea	300156 China	7907	292249	97
2000 Indonesia	14165 Italy	27967	-13802	97
2003 Korea	1270 Indonesia	31	1239	98
2005 Singapore	2715 Hong Kong	61	2654	98
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2006 Singapore	24642 Malaysia	526	24116	98
2006 Hong Kong	48 Taiwan	1	47	98
2005 France	202 Japan	4	198	98
2003 China	23050 Indonesia	448	22602	98
2003 USA	2194 Hong Kong	41	2153	98
2000 Hong Kong	73256 China	1344	71912	98
2004 USA	8910 Germany	153	8757	98

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2006 Taiwan	2455 Singapore	4869	-2414	98
2005 USA	7258 Hong Kong	111	7147	98
2005 Taiwan	38 Indonesia	1	37	98
2002 USA	3984 Hong Kong	55	3929	99
2002 Italy	150 Taiwan	2	148	99
2003 Hong Kong	45724 China	575	45149	99
2003 USA	26595 Germany	298	26297	99
2004 Korea	15235 Indonesia	167	15068	99
2001 Hong Kong	48734 China	528	48206	99
2004 Netherlands	377 China	4	373	99
2006 USA	6217 Hong Kong	53	6164	99
2000 Korea	4169 UK	8308	-4139	99
2006 Korea	763179 China	5145	758034	99
2004 Netherlands	162 Japan	1	161	99
2005 USA	2163 Netherlands	12	2151	99
2006 Singapore	945 Taiwan	2	943	100
2000 Korea	10302 Taiwan	21	10281	100
2004 Singapore	382732 Indonesia	554	382178	100
2000 USA	241 Indonesia	0	241	100
2004 Singapore	492223 Germany	571	491652	100
2000 Italy	30 Indonesia	0	30	100
2006 Korea	420 France	0	420	100
2001 Korea	67891 Indonesia	16	67875	100
2001 USA	168 Indonesia	0	168	100
2002 France	6258 UK	12515	-6257	100
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2005 France	0.2 Malaysia	0	0	100
2006 UK	0.2 Japan	0	0	100
2003 France	0.3 Indonesia	0	0	100
2006 Netherlands	0.3 Malaysia	0	0	100
2004 Netherlands	0.5 Hong Kong	0	0	100
2006 UK	0.5 Taiwan	0	0	100
2005 Italy	1 Hong Kong	0	1	100
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2006 Taiwan	1 Italy	0	1	100
2005 Korea	1 Hong Kong	0	1	100
2004 Hong Kong	1 Taiwan	0	1	100
2006 France	1 Japan	0	1	100
2006 UK	2 Indonesia	0	2	100
2002 Hong Kong	2 Germany	0	2	100
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2003 UK	3 Korea	0	3	100
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2005 Hong Kong	4 Netherlands	0	4	100
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2000 UK	6 Korea	0	6	100
2001 Korea	6 Taiwan	0	6	100
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2005 Netherlands	8 Taiwan	0	8	100
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2006 France	9 Hong Kong	0	9	100
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2000 Hong Kong	21 Korea	0	21	100
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2003 Hong Kong	23 Japan	0	23	100
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2004 Korea	24 Germany	0	24	100
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2003 France	112 Taiwan	0	112	100
2001 Taiwan	131 Italy	0	131	100
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2006 UK	214 China	0	214	100
2002 Taiwan	238 UK	0	238	100
2003 UK	266 China	0	266	100
2002 Hong Kong	552 Indonesia	0	552	100
2003 Italy	568 Hong Kong	0	568	100
2004 Singapore	988 Taiwan	0	988	100
2005 Singapore	1658 Netherlands	0	1658	100
2006 Korea	1672 Germany	0	1672	100
2003 Korea	2849 France	0	2849	100
2006 USA	2863 Netherlands	0	2863	100
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2006 Taiwan	19476 USA	39046	-19570	100
2006 Hong Kong	156 Singapore	314	-158	101
2006 Indonesia	3348 Italy	6760	-3412	102
2005 China	139308 Singapore	281932	-142624	102
2003 Indonesia	432244 Korea	881381	-449137	104
2004 Indonesia	50051 Singapore	102321	-52271	104
2006 France	50 China	103	-53	107
2002 Taiwan	12469 USA	25846	-13377	107
2001 USA	10216 UK	21230	-11014	108
2005 Netherlands	938 UK	1951	-1013	108
2004 Indonesia	12707 France	26573	-13865	109
2004 Hong Kong	20 Japan	42	-22	110
2005 Netherlands	7946 Germany	16790	-8843	111
2006 Singapore	1311 Netherlands	2770	-1459	111
2006 France	3763 USA	8036	-4273	114
2005 Hong Kong	36 Indonesia	77	-41	114
2004 Germany	271 Japan	579	-308	114
2006 China	161450 Singapore	348612	-187162	116
2003 UK	0.5 Taiwan	1	-1	116
2004 Taiwan	16747 USA	36383	-19636	117
2006 Indonesia	33919 Singapore	75115	-41196	121
2004 Malaysia	310 Indonesia	689	-379	122
2000 Germany	10579 France	23611	-13031	123
2003 Japan	2 Germany	4	-2	123
2005 Taiwan	13405 USA	29947	-16542	123
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2002 UK	15 Japan	34	-19	132
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2003 Italy	153 Indonesia	361	-208	136
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2004 Taiwan	2698 Singapore	6615	-3917	145
2006 Italy	4295 USA	10608	-6313	147
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2004 Taiwan	3204 China	7979	-4775	149
2004 Germany	341 China	854	-513	150
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2003 China	293940 Korea	739367	-445427	152
2002 Italy	336 China	847	-511	152

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2002 Germany	9716 France	26640	-16924	174
2003 Germany	186 Japan	515	-329	177
2000 Indonesia	332740 Korea	930320	-597580	180
2003 France	4989 UK	14150	-9161	184
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2004 Netherlands	4957 Germany	14450	-9493	192
2002 Taiwan	1014 Korea	2993	-1979	195
2005 Japan	4791 China	14350	-9559	200
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2005 Indonesia	197572 Korea	632902	-435330	220
2004 Singapore	555 USA	1805	-1250	225
2000 Taiwan	4182 China	13672	-9490	227
2003 Italy	4128 USA	14246	-10118	245
2005 Indonesia	7814 France	27126	-19312	247
2005 Japan	116 Malaysia	403	-287	247
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2005 Singapore	56 USA	200	-144	257
2000 France	47 Hong Kong	169	-122	257
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2005 Taiwan	35 Germany	137	-102	290
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2005 Italy	62 Taiwan	248	-186	299
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2006 Taiwan	21 Malaysia	85	-64	305
2003 USA	1640 France	6645	-5005	305
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2003 USA	2622 Korea	11992	-9370	357
2005 China	313662 Korea	1477435	-1163773	371
2002 Germany	32 Taiwan	151	-119	371
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2005 Japan	77 USA	394	-317	412
2006 Indonesia	2884 France	15016	-12132	421
2005 Hong Kong	9 UK	47	-38	424
2001 Japan	33 UK	176	-143	433
2003 Netherlands	2583 Germany	13792	-11209	434
2000 Italy	153 Japan	822	-669	438
2001 Taiwan	3405 Japan	18346	-14941	439
2000 UK	567 Netherlands	3157	-2590	457
2004 Singapore	822 China	4599	-3777	459
2005 Italy	9 China	50	-41	460
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2006 Germany	3389 USA	19792	-16403	484
2004 Korea	199 USA	1185	-986	495
2005 France	3 Indonesia	19	-16	498
2004 Taiwan	26 Indonesia	163	-137	525
2003 France	32 Korea	205	-173	546
2001 UK	1 Japan	6	-5	549
2006 Singapore	1165 UK	7813	-6648	571
2000 China	25 France	169	-144	576
2001 Germany	9625 UK	65156	-55531	577
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2002 Korea	1217 Japan	8379	-7162	588
2000 Hong Kong	7 Germany	49	-42	593
2004 UK	2 Malaysia	12	-10	608
2001 Korea	84 USA	599	-515	613
2002 Japan	36 USA	262	-226	628
2003 Japan	52 USA	379	-327	629
2000 Germany	27 Hong Kong	198	-171	631
2005 Germany	9 Indonesia	68	-59	637
2005 Germany	7 Hong Kong	52	-45	667
2003 France	561 USA	4313	-3752	669
2004 UK	73 USA	563	-490	670
2003 Taiwan	4797 Japan	36983	-32186	671
2006 Malaysia	60051 Singapore	464979	-404928	674
2002 Germany	87 Japan	686	-599	684
2002 Germany	6107 UK	48038	-41931	687
2004 Hong Kong	34 Indonesia	271	-237	698
2002 Germany	362 China	2905	-2543	703
2003 Italy	63 Japan	522	-459	725
2005 Taiwan	28 Malaysia	234	-206	736
2001 France	374 USA	3244	-2870	767
2004 Japan	343 Korea	2987	-2644	771
2006 Japan	169 Korea	1550	-1381	817
2005 Korea	55 USA	505	-450	818
2002 France	3 China	29	-26	842
2001 China	259 France	2512	-2253	870
2006 Hong Kong	3 Malaysia	30	-27	900
2005 Singapore	509 China	5104	-4595	903
2006 Italy	36 Indonesia	371	-335	918
2006 Hong Kong	60 Indonesia	615	-555	925
2001 France	189 Korea	1979	-1790	945
2003 Taiwan	1639 China	17138	-15499	946
2000 France	20 China	218	-198	972
2001 Netherlands	180 USA	1949	-1769	984
2005 UK	8 Italy	89	-80	985
2004 Taiwan	3474 Japan	38228	-34754	1000
2005 Germany	533 Korea	6188	-5655	1060
2000 Italy	10 Taiwan	118	-108	1061
2004 China	350040 Korea	4121102	-3771062	1077
2005 Italy	39 Japan	456	-418	1084
2004 Taiwan	10 Germany	119	-109	1089
2005 Germany	2086 USA	25193	-23107	1108
2000 Netherlands	162 USA	2084	-1922	1188
2002 Taiwan	2290 Japan	29560	-27270	1191
2001 Germany	103 Japan	1374	-1271	1236
2004 Japan	100 USA	1394	-1294	1294
2001 USA	619 France	8858	-8239	1331
2005 Italy	21 Indonesia	307	-286	1355
2003 Germany	1130 USA	16973	-15843	1402
2004 Germany	16 Taiwan	244	-228	1409
2006 Japan	5 UK	76	-71	1412
2005 Taiwan	1208 Japan	18584	-17376	1438
2004 Germany	1328 USA	20907	-19579	1474
2005 Hong Kong	21 Malaysia	337	-316	1505
2006 Italy	30 Taiwan	515	-485	1624
2001 Italy	103 China	1776	-1673	1629
2001 France	11 Japan	194	-183	1650
2005 Malaysia	125 France	2216	-2091	1673
2000 Japan	53 USA	953	-900	1698
2003 Germany	545 Korea	9893	-9348	1715
2001 Taiwan	98 Korea	1797	-1699	1734
2006 Germany	11 Indonesia	203	-192	1757

2004 USA	67 Singapore	1253	-1186	1770
2005 Japan	242 Korea	4558	-4316	1783
2001 Japan	886 Korea	17878	-16992	1918
2003 Netherlands	13 China	276	-263	2059
2002 Italy	16 Japan	364	-348	2109
2006 Italy	18 Japan	415	-397	2165
2002 USA	551 Korea	12569	-12018	2181
2004 Netherlands	69 USA	1611	-1542	2240
2001 Italy	180 Korea	4232	-4052	2257
2005 Germany	47 Malaysia	1140	-1093	2311
2001 Germany	5 Hong Kong	119	-114	2315
2002 Taiwan	319 China	7836	-7517	2356
2006 USA	314 Korea	7891	-7577	2413
2004 Italy	31 Japan	889	-858	2730
2001 Netherlands	3 Japan	95	-92	2838
2006 Taiwan	853 Japan	25533	-24680	2893
2006 UK	141 USA	4293	-4152	2943
2006 Taiwan	32 Germany	979	-947	2960
2002 Netherlands	257 USA	7871	-7614	2966
2006 Taiwan	338 Korea	10563	-10225	3025
2004 Taiwan	278 Korea	9232	-8954	3221
2001 Hong Kong	36 USA	1211	-1175	3264
2005 Indonesia	41289 Singapore	1392530	-1351241	3273
2000 Hong Kong	5 Japan	175	-170	3400
2001 Taiwan	163 China	6311	-6148	3772
2002 Germany	1736 USA	70193	-68457	3944
2006 Italy	7 Malaysia	275	-268	4053
2005 UK	1 Malaysia	39	-38	4121
2000 Netherlands	1 China	33	-32	4186
2004 USA	293 Korea	13127	-12834	4380
2000 Japan	2409 Korea	109638	-107229	4451
2005 Hong Kong	101 USA	4698	-4597	4551
2006 Hong Kong	7 Japan	342	-335	4786
2005 Germany	2 Taiwan	99	-97	4845
2004 Germany	0.3 Indonesia	16	-16	5060
2004 Netherlands	14 Italy	714	-700	5167
2001 Germany	67 China	3842	-3775	5675
2003 Korea	100 USA	6314	-6214	6214
2004 Italy	152 Singapore	10101	-9949	6532
2000 Taiwan	35 Korea	2461	-2426	6931
2003 Netherlands	40 USA	2857	-2817	7119
2006 Hong Kong	69 USA	5002	-4933	7149
2001 Netherlands	9 China	689	-680	7357
2000 Korea	1 USA	76	-75	7500
2006 Italy	2 China	130	-128	7574
2004 Germany	49 Singapore	4535	-4486	9219
2006 USA	8 Malaysia	746	-738	9225
2006 UK	3 Malaysia	299	-296	9608
2006 Netherlands	60 USA	5981	-5921	9910
2004 Italy	2 China	172	-170	10053
2000 Italy	8 China	786	-778	10316
2000 France	311 Korea	37871	-37560	12068
2006 Italy	172 Korea	22745	-22573	13111
2002 Italy	20 Indonesia	2689	-2669	13128
2002 Hong Kong	21 USA	3001	-2980	14190
2006 Korea	69 USA	10253	-10184	14759
2006 Germany	312 Korea	51879	-51567	16552
2001 Germany	689 Korea	117681	-116992	16972
2006 Italy	11 Singapore	2066	-2055	19065
2005 Taiwan	91 Korea	17538	-17447	19173
2004 Hong Kong	19 USA	3833	-3814	20074
2005 Hong Kong	10 Korea	2100	-2090	20900
2006 Hong Kong	1 UK	238	-237	23739
2002 Japan	573 Korea	155051	-154478	26960
2005 Netherlands	2 Singapore	480	-478	28235
2005 Netherlands	40 USA	13817	-13777	34675
2001 UK	1 Italy	492	-491	35422
2000 Netherlands	0.3 Hong Kong	128	-128	41458
2006 Hong Kong	3 Korea	1281	-1278	42600
2005 Italy	93 Korea	40229	-40136	43293
2002 France	28 Korea	12320	-12292	44593
2004 Hong Kong	1 Malaysia	451	-450	45000

2002 Germany	507 Korea	229826	-229319	45220
2006 Germany	1 Malaysia	551	-550	59532
2000 Germany	824 Korea	532063	-531239	64467
2004 UK	1 Singapore	477	-476	77335
2001 USA	1004 Korea	891274	-890270	88672
2006 Netherlands	0.2 Japan	147	-147	95355
2006 Germany	41 Singapore	44075	-44034	106692
2003 Taiwan	14 Korea	18133	-18119	129421
2001 Hong Kong	1 Korea	1500	-1499	149900
2003 Italy	172 Korea	322836	-322664	187073
2004 Italy	49 Korea	92606	-92557	189000
2002 Italy	80 Korea	157807	-157727	196583
2004 Germany	154 Korea	376872	-376718	244867
2000 UK	0.3 Italy	871	-871	282650
2006 Netherlands	2 Singapore	8118	-8116	479121
2005 France	0.3 Singapore	2412	-2412	783017
2000 Italy	141 Korea	1217333	-1217192	864753
2005 Germany	17 Singapore	230652	-230635	1337168
2003 Taiwan	0 France	0	0	#DIV/0!
2005 Taiwan	0 France	0	0	#DIV/0!
2000 Taiwan	0 Netherlands	0	0	#DIV/0!
2001 Taiwan	0 Netherlands	0	0	#DIV/0!
2002 Taiwan	0 Netherlands	0	0	#DIV/0!
2004 Taiwan	0 Netherlands	0	0	#DIV/0!
2005 Taiwan	0 Netherlands	0	0	#DIV/0!
2006 Taiwan	0 Netherlands	0	0	#DIV/0!
2002 Taiwan	0 Italy	0	0	#DIV/0!
2003 Taiwan	0 Italy	0	0	#DIV/0!
2005 Taiwan	0 Italy	0	0	#DIV/0!
2001 Taiwan	0 UK	0	0	#DIV/0!
2003 Taiwan	0 UK	0	0	#DIV/0!
2004 Taiwan	0 UK	0	0	#DIV/0!
2005 Taiwan	0 UK	0	0	#DIV/0!
2000 Korea	0 France	0	0	#DIV/0!
2002 Korea	0 France	0	0	#DIV/0!
2002 Korea	0 Germany	0	0	#DIV/0!
2003 Korea	0 Germany	0	0	#DIV/0!
2005 Korea	0 Singapore	0	0	#DIV/0!
2006 Korea	0 Hong Kong	0	0	#DIV/0!
2000 Korea	0 Italy	0	0	#DIV/0!
2001 Korea	0 Italy	0	0	#DIV/0!
2002 Korea	0 Italy	0	0	#DIV/0!
2003 Korea	0 Italy	0	0	#DIV/0!
2005 Korea	0 Italy	0	0	#DIV/0!
2006 Korea	0 Italy	0	0	#DIV/0!
2003 Korea	0 Taiwan	0	0	#DIV/0!
2002 Korea	0 UK	0	0	#DIV/0!
2003 Korea	0 UK	0	0	#DIV/0!
2004 Korea	0 UK	0	0	#DIV/0!
2006 Korea	0 UK	0	0	#DIV/0!
2002 Japan	0 France	0	0	#DIV/0!
2003 Japan	0 France	0	0	#DIV/0!
2005 Japan	0 Germany	0	0	#DIV/0!
2002 Japan	0 Netherlands	0	0	#DIV/0!
2003 Japan	0 Netherlands	0	0	#DIV/0!
2004 Japan	0 Netherlands	0	0	#DIV/0!
2005 Japan	0 Netherlands	0	0	#DIV/0!
2006 Japan	0 Netherlands	0	0	#DIV/0!
2000 Japan	0 Italy	0	0	#DIV/0!
2001 Japan	0 Italy	0	0	#DIV/0!
2002 Japan	0 Italy	0	0	#DIV/0!
2003 Japan	0 Italy	0	0	#DIV/0!
2004 Japan	0 Italy	0	0	#DIV/0!
2005 Japan	0 Italy	0	0	#DIV/0!
2006 Japan	0 Italy	0	0	#DIV/0!
2003 Hong Kong	0 Germany	0	0	#DIV/0!
2004 Hong Kong	0 Germany	0	0	#DIV/0!
2000 Hong Kong	0 Netherlands	0	0	#DIV/0!
2001 Hong Kong	0 Netherlands	0	0	#DIV/0!
2002 Hong Kong	0 Netherlands	0	0	#DIV/0!
2003 Hong Kong	0 Netherlands	0	0	#DIV/0!
2006 Hong Kong	0 Netherlands	0	0	#DIV/0!

2000 Hong Kong	0 Italy	0	0	#DIV/0!
2001 Hong Kong	0 Italy	0	0	#DIV/0!
2002 Hong Kong	0 Italy	0	0	#DIV/0!
2003 Hong Kong	0 Italy	0	0	#DIV/0!
2004 Hong Kong	0 Italy	0	0	#DIV/0!
2005 Hong Kong	0 Japan	0	0	#DIV/0!
2005 Hong Kong	0 Taiwan	0	0	#DIV/0!
2000 Hong Kong	0 UK	0	0	#DIV/0!
2003 France	0 China	0	0	#DIV/0!
2005 France	0 Hong Kong	0	0	#DIV/0!
2006 France	0 Netherlands	0	0	#DIV/0!
2001 France	0 Indonesia	0	0	#DIV/0!
2002 France	0 Indonesia	0	0	#DIV/0!
2006 France	0 Italy	0	0	#DIV/0!
2004 France	0 Taiwan	0	0	#DIV/0!
2005 France	0 Taiwan	0	0	#DIV/0!
2006 France	0 Taiwan	0	0	#DIV/0!
2006 Italy	0 France	0	0	#DIV/0!
2006 Italy	0 Netherlands	0	0	#DIV/0!
2005 Netherlands	0 Malaysia	0	0	#DIV/0!
2002 Netherlands	0 Hong Kong	0	0	#DIV/0!
2005 Netherlands	0 Hong Kong	0	0	#DIV/0!
2006 Netherlands	0 Italy	0	0	#DIV/0!
2002 Netherlands	0 Taiwan	0	0	#DIV/0!
2003 Netherlands	0 Taiwan	0	0	#DIV/0!
2004 Netherlands	0 Taiwan	0	0	#DIV/0!
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2001 UK	0 Korea	0	0	#DIV/0!
2005 UK	0 Indonesia	0	0	#DIV/0!
2005 UK	0 Japan	0	0	#DIV/0!
2000 UK	0 Taiwan	0	0	#DIV/0!
2001 UK	0 Taiwan	0	0	#DIV/0!
2002 UK	0 Taiwan	0	0	#DIV/0!
2004 UK	0 Taiwan	0	0	#DIV/0!
2000 Korea	0 Netherlands	0	0	#DIV/0!
2001 Korea	0 Netherlands	0	0	#DIV/0!
2002 Korea	0 Netherlands	0	0	#DIV/0!
2003 Korea	0 Netherlands	0	0	#DIV/0!
2004 Korea	0 Netherlands	0	0	#DIV/0!
2005 Korea	0 Netherlands	0	0	#DIV/0!
2006 Korea	0 Netherlands	0	0	#DIV/0!
2000 Hong Kong	0 France	0	0	#DIV/0!
2001 Hong Kong	0 France	0	0	#DIV/0!
2002 Hong Kong	0 France	0	0	#DIV/0!
2003 Hong Kong	0 France	0	0	#DIV/0!
2004 Hong Kong	0 France	0	0	#DIV/0!
2005 Hong Kong	0 France	0	0	#DIV/0!
2006 Hong Kong	0 France	0	0	#DIV/0!
2004 Singapore	0 Italy	0	0	#DIV/0!
2005 Singapore	0 Italy	0	0	#DIV/0!
2006 Singapore	0 Italy	0	0	#DIV/0!
2000 France	0 Indonesia	0.1	0	#DIV/0!
2006 Taiwan	0 France	0.2	0	#DIV/0!
2001 Hong Kong	0 Germany	0.2	0	#DIV/0!
2004 Hong Kong	0 Netherlands	0.2	0	#DIV/0!
2004 Japan	0 France	0.3	0	#DIV/0!
2001 Japan	0 Netherlands	0.3	0	#DIV/0!
2003 UK	0 Indonesia	0.3	0	#DIV/0!
2001 Taiwan	0 France	0.5	0	#DIV/0!
2004 Taiwan	0 France	1	-1	#DIV/0!
2003 Taiwan	0 Indonesia	1	-1	#DIV/0!
2000 Netherlands	0 Indonesia	1	-1	#DIV/0!
2000 Japan	0 France	1	-1	#DIV/0!
2005 Japan	0 France	1	-1	#DIV/0!
2006 France	0 Korea	1	-1	#DIV/0!
2004 UK	0 Korea	1	-1	#DIV/0!
2002 UK	0 Korea	1	-1	#DIV/0!
2000 Taiwan	0 France	1	-1	#DIV/0!
2002 Taiwan	0 France	1	-1	#DIV/0!
2004 Taiwan	0 Italy	1	-1	#DIV/0!
2006 Netherlands	0 France	1	-1	#DIV/0!
2006 Hong Kong	0 Italy	2	-2	#DIV/0!

2006 Japan	0 France	2	-2	#DIV/0!
2005 Hong Kong	0 Italy	2	-2	#DIV/0!
2004 Italy	0 Indonesia	2	-2	#DIV/0!
2005 France	0 China	2	-2	#DIV/0!
2003 Netherlands	0 Hong Kong	2	-2	#DIV/0!
2004 Korea	0 Italy	2	-2	#DIV/0!
2002 UK	0 Indonesia	2	-2	#DIV/0!
2006 Japan	0 Germany	2	-2	#DIV/0!
2000 Hong Kong	0 Indonesia	3	-3	#DIV/0!
2000 Netherlands	0 Taiwan	3	-3	#DIV/0!
2003 Taiwan	0 Germany	4	-4	#DIV/0!
2004 UK	0 Indonesia	5	-5	#DIV/0!
2003 Netherlands	0 Indonesia	6	-6	#DIV/0!
2000 Korea	0 Indonesia	7	-7	#DIV/0!
2006 Netherlands	0 Indonesia	8	-8	#DIV/0!
2006 Germany	0 Taiwan	9	-9	#DIV/0!
2001 Korea	0 Germany	9	-9	#DIV/0!
2005 UK	0 Korea	10	-10	#DIV/0!
2005 UK	0 Taiwan	11	-11	#DIV/0!
2003 Korea	0 Hong Kong	12	-12	#DIV/0!
2004 Korea	0 Malaysia	13	-13	#DIV/0!
2002 Netherlands	0 China	15	-15	#DIV/0!
2000 Korea	0 Germany	17	-17	#DIV/0!
2005 Hong Kong	0 Germany	18	-18	#DIV/0!
2002 Netherlands	0 Indonesia	18	-18	#DIV/0!
2004 Korea	0 Singapore	18	-18	#DIV/0!
2005 France	0 Korea	18	-18	#DIV/0!
2001 UK	0 Indonesia	19	-19	#DIV/0!
2001 Japan	0 Germany	21	-21	#DIV/0!
2001 UK	0 China	22	-22	#DIV/0!
2006 Taiwan	0 Indonesia	26	-26	#DIV/0!
2006 Netherlands	0 Hong Kong	28	-28	#DIV/0!
2004 Taiwan	0 Malaysia	29	-29	#DIV/0!
2002 Japan	0 Germany	42	-42	#DIV/0!
2002 Germany	0 Indonesia	42	-42	#DIV/0!
2001 Italy	0 Taiwan	47	-47	#DIV/0!
2006 Taiwan	0 UK	52	-52	#DIV/0!
2003 Hong Kong	0 Indonesia	76	-76	#DIV/0!
2006 Hong Kong	0 Germany	80	-80	#DIV/0!
2002 Hong Kong	0 UK	90	-90	#DIV/0!
2006 Korea	0 Malaysia	104	-104	#DIV/0!
2004 Hong Kong	0 UK	113	-113	#DIV/0!
2006 Singapore	0 France	118	-118	#DIV/0!
2004 Italy	0 Malaysia	121	-121	#DIV/0!
2006 UK	0 Singapore	131	-131	#DIV/0!
2000 Netherlands	0 Korea	136	-136	#DIV/0!
2003 UK	0 Japan	163	-163	#DIV/0!
2000 UK	0 Indonesia	175	-175	#DIV/0!
2002 Korea	0 Indonesia	176	-176	#DIV/0!
2005 Italy	0 Malaysia	183	-183	#DIV/0!
2004 Hong Kong	0 Korea	197	-197	#DIV/0!
2003 Italy	0 China	367	-367	#DIV/0!
2004 Singapore	0 France	368	-368	#DIV/0!
2005 Korea	0 UK	793	-793	#DIV/0!
2004 Germany	0 Malaysia	860	-860	#DIV/0!
2004 France	0 Singapore	1077	-1077	#DIV/0!
2006 France	0 Singapore	1423	-1423	#DIV/0!
2003 Hong Kong	0 Korea	1665	-1665	#DIV/0!
2003 Hong Kong	0 USA	1747	-1747	#DIV/0!
2001 Germany	0 Indonesia	1860	-1860	#DIV/0!
2001 Hong Kong	0 UK	2633	-2633	#DIV/0!
2005 UK	0 Singapore	3438	-3438	#DIV/0!
2006 Netherlands	0 UK	3749	-3749	#DIV/0!
2006 Korea	0 Singapore	6053	-6053	#DIV/0!
2006 Italy	0 UK	8954	-8954	#DIV/0!
2006 France	0 UK	9618	-9618	#DIV/0!
2006 Netherlands	0 Germany	14792	-14792	#DIV/0!
2005 Hong Kong	0 Singapore	25046	-25046	#DIV/0!
2005 Italy	0 Singapore	34807	-34807	#DIV/0!
2006 France	0 Germany	41085	-41085	#DIV/0!
2006 Italy	0 Germany	58161	-58161	#DIV/0!

Annex 5

Composition of commodities in the Indonesia Customs tariff code for HS4403: wood in the rough

44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
4403.10	-Treated with paint, stains, creosote or other preservatives :
	--Of coniferous species :
4403.10.110	---Agathis
4403.10.120	---Pine
4403.10.130	---Cematan/Alau/Cin
4403.10.140	---Melur/Jamuju
4403.10.190	---Other
	--Of non-coniferous species :
	---Meranti :
4403.10.211	----White Meranti
4403.10.219	----Other
4403.10.220	---Ramin
4403.10.230	---Pulai
4403.10.240	---Kapur
4403.10.250	---Keruing
4403.10.260	---Matoa
4403.10.270	---Teak
	---Other :
4403.10.291	----Ebony wood
4403.10.292	----Iron wood
4403.10.293	----Jelutong
4403.10.294	----Cendana; Laka
4403.10.295	----Kuku; Perupuk; Sonokeling; Sonokembang; Sungkai
4403.10.296	----Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piiit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru
4403.10.297	----Cempaka; Durian burung; Rengas Sindur Sempetir; Surian; Balau/Damar laut; Bangkirai; Banitan; Bayur; Berumbung; Bintanggur; Binuang; Bugis; Cengal; Duabanga; Gempol; Geronggang;Gofasa; Jabon;Jangkang; Merbau; Kapas-kapas; Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kempas; Kenari; Keranji; Ketapang; Ketimun/ Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Medang; Membacang; Mempisang; Merawan; Mersawa; Palapi; Perepat darat; Petanang; Pinang K; Punak; Puspa/Sinar telu; Rasamala; Resak; Saninten; Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung; Tembesu; Terentang
4403.10.299	----Other
4403.20	-Other, Coniferous :

4403.20.100	--For pulping
4403.20.200	--Agathis
4403.20.300	--Pine
4403.20.400	--Cematan/Alau/Cin; Melur
4403.20.900	--Other
	-Other, of tropical wood specified in Subheading
	Note 1 to this Chapter :
4403.41	--Dark Red Meranti, Light Red Meranti and Meranti
	Bakau :
4403.41.100	---Dark Red Meranti, Light Red Meranti
4403.41.200	---Meranti Bakau
4403.49	--Other :
4403.49.100	---White Meranti
4403.49.200	---Yellow Meranti
4403.49.300	---Keruing
4403.49.400	---Ramin
4403.49.500	---Kapur
4403.49.600	---Teak
4403.49.700	---Jelutong
4403.49.800	---Jongkong
4403.49.900	---Other
	-Other :
4403.91	--Of Oak (<i>Quercus</i> spp.) :
4403.91.100	---For pulping
4403.91.900	---Other
4403.92	--Of Beech (<i>Fagus</i> spp.) :
4403.92.100	---For pulping
4403.92.900	---Other
4403.99	--Other :
4403.99.100	---For pulping
	---Other :
4403.99.910	----Pulai
4403.99.920	----Matoa
4403.99.930	----Ebony
4403.99.940	----Iron wood
4403.99.950	----Cendana, Laka
4403.99.960	----Kuku; Perupuk; Sonokeling; Sonokembang; Sungkai
4403.99.970	----Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Pit/Membacang; Mahoni; Minda; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru
4403.99.980	----Cempaka; Durian burung; Rengas; Sindur/Sempetir; Surian; Meranti batu; Balau/Damar laut; Bangkirai; Banitan; Bayur; Berambung; Bintangur; Binuang; Bugis; Cengal; Duabanga; Gempol; Geronggang; Gofasa; Jabon; Jangkang; Merbau; Kapas-kapas;

	Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu;
	Kelat;
	Kelumpang; Kembang semangkok; Kemiri; Kempas; Kenari;
	Keranji; Ketapang; Ketimun/Uban-uban; Kondur; Kupang;
	Mahang kapur;
	Malapari; Medang; Membacang; Mempisang; Merawan;
	Mersawa; Palapi; Perepat darat; Petanang; Pinang K; Pohon
	kelapa; Punak;
	Puspa/sinar telu; Rasamala; Resak; Saninten; Semantok;Sepat;
	Sesendok;Simpur; Suntai; Tanjung; Tembesu; Terentang
4403.99.990	----Other

Annex 6: Comparison of HS codes for HS4403 and HS4407 used by Indonesia and Japan

HS4403—wood in the rough

ID HS Code	2001			2002			2003			2006		
	ID (m3)	JP HS Code	JP (m3)	ID (m3)	JP HS Code	JP (m3)	ID (m3)	JP HS Code	JP (m3)	ID (m3)	JP HS Code	JP (m3)
4403101000										0.02		
440310110	244.43			17.23			66.15					
440310120				131.81			21.32					
440310130	30.69											
440310190	71270.73			19.66			40.77					
440310211	71270.73											
440310219	10784.25											
440310230	1.18	440310230	20									
440310240	762.46			509.96			46.78					
440310250	12357.90			304.28								
440310270	13791.76			23.50								
440310293												
440310294	1.20											
440310295	23.54											
440310296	24.62						16.64					
440310297							39.44					
440310299	24427.85			3.69			36.12					
4403103000												
4403109000										0.26		
440320100		440320099	11396									
440320200	4803.35						15.73					
440320300	43.93											
440320900	17.89											
440341900		440341090	59927		440341090	3046						
440349100		440349190	23974	32.27	440349190	2068		440349291	29			
440349300		440349219	49169	12.97	440349219	507						

440349400		440349291	10		440349600	499						
440349900	260.95	440349299	2323	278.68			110.09					
440391900	4.73	440349600	3291									
4403999000		440399290	11656		440399290	1506		440399390	81	24.64	440399390	82
440399930		440399310	5	2.26	440399390	441						
440399980	38.42	440399390	5844	75.52								
440399990	9091.27			94.58			47.08					
TOTAL 4403	219251.84	TOTAL 4403	167615	1506.42	TOTAL 4403	8067.00	440.12	TOTAL 4403	110.00	24.92	TOTAL 4403	82

HS 4407—wood sawn or chipped lengthwise

HS Code ID	2004	HS Code JP	2004
440710110	447	440710110	2659
440710120	84	440710121	115
440710199	1		
		440710329	5766
		440710341	4
		440710361	11
		440710391	16
440710911	10		
440710919	444		
440710949	133		
440710999	117		
440724100	789	440724000	11
440724900	88		

		440725010	2987
		440725090	9
440725100	777		
440725900	641		
		440726010	12661
		440726090	26
440726110	15		
440726190	739		
440726310	53		
440726910	311		
440726990	76		
440729110	4	440729110	24504
440729120	126		
440729130	266		
440729190	39	440729190	5
440729210	37	440729215	516
440729220	129		
440729290	23	440729290	61974
440729310	331		
440729910	31		
440729920	157		
440729930	901		
440729990	128		
440791100	93	440791000	72
440791990	50		
440792910	15		
440799110	260	440799100	348
440799120	76		

440799140	141		
440799150	2956		
440799190	55		
		440799200	78
440799320	43	440799310	1162
440799390	16	440799390	1
		440799500	60995
440799911	892		
440799915	26		
440799991	27		
440799993	13		
440799995	1115		
440799999	745		
TOTAL 4407	13,419		173,920

Annex 7: HS code classification for timber products from Indonesia

43.04	Artificial fur and articles thereof.	
4304.00.100	-Articles for industrial purposes	5.0
4304.00.900	-Other	25.0
44.01	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.	
4401.10.000	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0.0
	-Wood in chips or particles :	
4401.21.000	--Coniferous	0.0
4401.22.000	--Non-coniferous	0.0
4401.30.000	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	0.0
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.00.100	-Coconut shell charcoal	10.0
4402.00.200	-Mangrove charcoal	10.0
4402.00.900	-Other	10.0
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.10	-Treated with paint, stains, creosote or other preservatives :	
	--Of coniferous species :	
4403.10.110	---Agathis	0.0
4403.10.120	---Pine	0.0
4403.10.130	---Cematan/Alau/Cin	0.0
4403.10.140	---Melur/Jamuju	0.0
4403.10.190	---Other	0.0
	--Of non-coniferous species :	
	---Meranti :	
4403.10.211	----White Meranti	0.0
4403.10.219	----Other	0.0
4403.10.220	---Ramin	0.0
4403.10.230	---Pulai	0.0
4403.10.240	---Kapur	0.0
4403.10.250	---Keruing	0.0
4403.10.260	---Matoa	0.0
4403.10.270	---Teak	0.0
	---Other :	
4403.10.291	----Ebony wood	0.0
4403.10.292	----Iron wood	0.0
4403.10.293	----Jelutong	0.0
4403.10.294	----Cendana; Laka	0.0
4403.10.295	----Kuku: Perupuk; Sonokeling; Sonokembang; Sungkai	0.0
4403.10.296	----Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo kecik; Trem-	0.0

	besi; Ulin; Weru	
4403.10.297	---Cempaka; Durian burung; Rengas Sindur/ Sempetir; Surian; Balau/Damar laut; Bang- kirai; Banitan; Bayur; Berumbung; Bin- tanggur; Binuang; Bugis; Cengal; Duabanga; Gempol; Geronggang;Gofasa; Jabon;Jangkang; Merbau; Kapas-kapas; Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Ke- mpas; Kenari; Keranji; Ketapang; Ketimun/ Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Medang; Membacang; Mempisang; Merawan; Mersawa; Palapi; Perepat darat; Petanang; Pinang K; Punak; Puspa/Sinar te- lu; Rasamala; Resak; Saninten; Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung; Tembesu; Terentang	0.0
4403.10.299	---Other	0.0
4403.20	-Other, Coniferous :	
4403.20.100	--For pulping	0.0
4403.20.200	--Agathis	0.0
4403.20.300	--Pine	0.0
4403.20.400	--Cematan/Alau/Cin; Melur	0.0
4403.20.900	--Other	0.0
	-Other, of tropical wood specified in Sub- heading Note 1 to this Chapter :	
4403.41	--Dark Red Meranti, Light Red Meranti and Me- ranti Bakau :	
4403.41.100	---Dark Red Meranti, Light Red Meranti	0.0
4403.41.200	---Meranti Bakau	0.0
4403.49	--Other :	
4403.49.100	---White Meranti	0.0
4403.49.200	---Yellow Meranti	0.0
4403.49.300	---Keruing	0.0
4403.49.400	---Ramin	0.0
4403.49.500	---Kapur	0.0
4403.49.600	---Teak	0.0
4403.49.700	---Jelutong	0.0
4403.49.800	---Jongkong	0.0
4403.49.900	---Other	0.0
	-Other :	
4403.91	--Of Oak (Quercus spp.) :	
4403.91.100	---For pulping	0.0
4403.91.900	---Other	0.0
4403.92	--Of Beech (Fagus spp.) :	
4403.92.100	---For pulping	0.0
4403.92.900	---Other	0.0
4403.99	--Other :	
4403.99.100	---For pulping	0.0
	---Other :	
4403.99.910	----Pulai	0.0
4403.99.920	----Matoa	0.0
4403.99.930	----Ebony	0.0
4403.99.940	----Iron wood	0.0

4403.99.950	----Cendana, Laka	0.0
4403.99.960	----Kuku; Perupuk; Sonokeling; Sonokembang; Sungkai	0.0
4403.99.970	----Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru	0.0
4403.99.980	----Cempaka; Durian burung;Rengas; Sindur/Sempetir; Surian; Meranti batu;Balau/Damar laut;Bangkirai; Banitan; Bayur; Berumbung; Bintanggur;Binuang;Bugis;Cengal; Duabanga; Gempol; Geronggang;Gofasa;Jabon; Jangkang; Merbau; Kapas-kapas; Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kompas; Kenari; Keranji; Ketapang; Ketimun/ Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Medang; Membacang; Mempisang; Merawan; Mersawa; Palapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Punak; Puspa/sinar telu; Rasamala; Resak; Saninten; Semantok;Sepat; Sesendok;Simpur; Suntai; Tanjung; Tembesu; Terentang	0.0
4403.99.990	----Other	0.0
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.10	-Coniferous :	
4404.10.100	--Chip wood	5.0
	--Split poles and piles :	
4404.10.210	---Agathis	5.0
4404.10.220	---Pine	5.0
4404.10.230	---Melur	5.0
4404.10.290	---Other	5.0
4404.10.900	--Other	5.0
4404.20	-Non-coniferous :	
4404.20.100	--Chip wood	5.0
	--Split poles and piles :	
4404.20.210	---Cendana; Laka; Ebony	5.0
4404.20.220	---Teak; Kuku; Perupuk; Ramin; Sonokembang; Sonokeling; Sungkai	5.0
4404.20.230	---Giam; Jeungjing/Sengon; Johar; Karet;Kisereh; Kulim; Limus Piit/Membacang; Mahoni; Meranti Putih; Mindi; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru	5.0
4404.20.240	---Of wood: Bangkirai; Banitan; Bayur; Berumbung; Bintanggur; Binuang; Bugis; Cematan/ Alau/Cin; Cempaka; Cengal; Duabanga; Durian burung;Gempol; Geronggang; Gofasa; Jabon:	5.0

	Jangkang; Jelutong; Jongkong; Kapas-kapas; Kapur; Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kempas; Kenari; Keranji; Ketapang; Ketimun/Uban-uban; Kondur; Kupang; Keruing; Matoa; Dark red meranti; Meranti Batu; Yellow meranti; Light red meranti; Pulai; Rengas; Sindur/sempe-tir; Surian; Mahang Kapur; Malapari; Me-dang; Membacang; Mempisang; Merawan; Mer-sawa; Palapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Punak; Puspa/Sinar telu; Rasamala; Resak; Saninten; Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung, Tembesu; Terentang	
4404.20.290	---Other	5.0
4404.20.900	--Other	5.0
4405.00.000	Wood wool; wood flour.	10.0
44.06	Railway or tramway sleepers (crossties) of wood.	
4406.10.000	-Not impregnated	5.0
4406.90.000	-Other	5.0
44.07	Wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	
4407.10	-Coniferous :	
	--Agathis :	
4407.10.110	---Sawn lengthwise but not planed, sanded or finger-jointed	0.0
4407.10.120	---Sliced or peeled but not planed, sanded or finger-jointed	0.0
	---Other :	
4407.10.191	----For parquet flooring	10.0
4407.10.199	----Other	10.0
	--Other :	
	---Sawn lengthwise but not planed, sanded or finger-jointed :	
4407.10.911	----Of Pine	0.0
4407.10.912	----Of Cematan/Alau/Cin; Melur	0.0
4407.10.919	----Other	0.0
	---Sliced or peeled but not planed, sanded or finger-jointed :	
4407.10.921	----Of Pine	0.0
4407.10.922	----Of Cematan/Alau/Cin; Melur	0.0
4407.10.929	----Other	0.0
	---For parquet flooring :	
4407.10.941	----Of Pine	10.0
4407.10.942	----Of Cematan/Alau/Cin; Melur	10.0
4407.10.949	----Other	10.0
	---Other :	
4407.10.991	----Of Pine	10.0

4407.10.992	----Of Cematan/Alau/Cin; Melur	10.0
4407.10.999	----Other	10.0
	-Of tropical wood specified in Subheading Note 1 to this chapter :	
4407.24	--Virola, Mahagony (Swietenia spp.), Imbuia and Balsa	
4407.24.100	---Sawn lengthwise but not planed, sanded or "finger-jointed".	0.0
4407.24.200	---Sliced or peeled but not planed, sanded or finger-jointed	0.0
4407.24.300	---For parquet flooring	10.0
4407.24.900	---Lain-lain	10.0
4407.25	--Dark Red Meranti, Light Red Meranti, and Meranti Bakau :	
4407.25.100	---Sawn lengthwise but not planed, sanded or finger-jointed	0.0
4407.25.200	---Sliced or peeled but not planed, sanded or finger-jointed	0.0
4407.25.300	---For parquet floor	15.0
4407.25.900	---Other	15.0
4407.26	--White Lauan, White Meranti, White Seraya, Yellow Meranti, and Alan :	
	---Sawn lengthwise but not planed, sanded or finger-jointed :	
4407.26.110	----Of White Meranti	0.0
4407.26.120	----Of Yellow Meranti	0.0
4407.26.190	----Other	10.0
	---Sliced or peeled but not planed, sanded or finger-jointed :	
4407.26.210	----Of White Meranti	0.0
4407.26.290	----Other	10.0
	---For parquet flooring :	
4407.26.310	----Of White Meranti	10.0
4407.26.390	----Other	10.0
	---Other :	
4407.26.910	----Of White Meranti	10.0
4407.26.990	----Other	10.0
4407.29	--Other :	
	---Sawn lengthwise but not planed, sanded or finger-jointed :	
4407.29.110	----Of Teak	5.0
4407.29.120	----Of Ramin	5.0
4407.29.130	----Of Jongkong; Jelutong; Kapur; Keruing; Kempas; Merbau	5.0
4407.29.190	----Other	0.0
	---Sliced or peeled but not planed, sanded or finger-jointed :	
4407.29.210	----Of Teak	5.0
4407.29.220	----Of Ramin	5.0
4407.29.230	----Of Jongkong; Jelutong; Kapur; Keruing; Kempas; Merbau	5.0
4407.29.290	----Other	0.0
	---For parquet flooring :	
4407.29.310	----Of Teak	10.0

4407.29.320	----Of Ramin	10.0
4407.29.330	----Of Jongkong; Jelutong; Kapur; Keruing; Kempas; Merbau	10.0
4407.29.390	----Other	0.0
	---Other :	
4407.29.910	----Of teak	10.0
4407.29.920	----Of Ramin	10.0
4407.29.930	----Of Jongkong; Jelutong; Kapur; Keruing; Kempas; Merbau	10.0
4407.29.990	----Other	10.0
	-Other :	
4407.91	--Of Oak (Quercus spp.) :	
4407.91.100	---Sawn lengthwise but not planed, sanded or finger-jointed	5.0
4407.91.200	---Sliced or peeled but not planed, sanded or finger-jointed	0.0
	---Other :	
4407.91.910	----For parquet or wood block flooring	10.0
4407.91.990	----Other	10.0
4407.92	--Of Beech (Fagus spp.) :	
4407.92.100	---Sawn lengthwise but not planed, sanded or finger-jointed	0.0
4407.92.200	---Sliced or peeled but not planed, sanded or finger-jointed	0.0
	---Other :	
4407.92.910	----For parquet or wood block flooring	10.0
4407.92.990	----Other	10.0
4407.99	--Other :	
	---Sawn lengthwise but not planed, sanded or finger-jointed :	
4407.99.110	----Of Ebony	0.0
4407.99.120	----Of Cendana	0.0
4407.99.130	----Of wood: Kuku; Sungkai; Sonokembang; Sonokeling	0.0
4407.99.140	----Of wood: Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piit/Membacang; Maho- ni; Mindi; Nyatoh; Pasang; Sawo Kecik; Trembesi; Ulin; Weru	0.0
4407.99.150	----Of wood: Bangkirai; Banitan; Bayur; Be- rumbung; Bintangur; Binuang; Boboy; Bo- ngin; Bugis; Bungur; Cempaka; Cengal; Da- hu; Duabanga; Durian burung; Gempol; Ge- ronggang; Gofasa; Jabon; Jangkang; Kapas- kapas; Kayu Ara; Kayu terap; Kedondong- hutan; Kelar/Jambu-jambu; Kelat; Kelum- pang; Kembang semangkok; Kemiri; Kenari; KerANJI; Ketapang; Ketimun/Uban-uban; Kon- dur; Kupang; Mahang kapur; Malapari; Ma- toa; Medang; Melur/Jamuju; Membacang; Mempisang; Merawan; Mersawa; Nyirih; Pa- lapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Pulai; Punak; Puspa/Sinar- telu; Rajabunga; Rasamala; Resak; Rengas; Saninten; Semantok; Sepat; Sesendok; Sim-	0.0

	pur; Sindur/Sempetir; Suntai; Surian; Tanjung; Tapus/satang; Tembesu; Meranti Batu; Terentang	
4407.99.190	----Other	0.0
	---Sliced or peeled but not sanded or finger-jointed :	
4407.99.210	----Of Ebony	0.0
4407.99.220	----Of wood: Kuku; Sungkai; Sonokembang; Sonokeling	0.0
4407.99.230	----Of wood: Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo Kecil; Trembesi; Ulin; Weru	0.0
4407.99.240	----Of wood: Meranti Batu; Bangkirai; Banitan; Bayur; Berumbung; Bintanggur; Binuang; Boboy; Bongin; Bugis; Bungur; Cempaka; Cengal; Dahu; Duabanga; Durian burung; Gempol; Geronggang; Gofasa; Jabon; Jangkang; Kapas-kapas; Kayu Ara; Kayu Terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kenari; Keranji; Ketapang; Ketimun/Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Melur/Jamuju; Membacang; Mempisang; Merawan; Mersawa; Nyirih; Palapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Pulau; Punak; Puspa/Sinar telu; Rajabunga; Rasamala; Resak; Rengas; Saninten; Semantok; Sepat; Sesendok; Simpur; Sindur/Sempetir; Suntai; Surian; Tanjung; Tapus/satang; Tembesu; Terentang	0.0
4407.99.290	----Other	5.0
	---Other, but not planed, sanded or finger-jointed :	
4407.99.310	----Of Cendana	5.0
4407.99.320	----Of wood: Meranti Batu; Bangkirai; Banitan; Bayur; Berumbung; Bintanggur; Binuang; Boboy; Bongin; Bugis; Bungur; Cempaka; Cengal; Dahu; Duabanga; Durian burung; Gempol; Geronggang; Gofasa; Jabon; Jangkang; Kapas-kapas; Kayu Ara; Kayu Terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kenari; Keranji; Ketapang; Ketimun/Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Melur/Jamuju; Membacang; Mempisang; Merawan; Mersawa; Nyirih; Palapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Pulau; Punak; Puspa/Sinar telu; Rajabunga; Rasamala; Resak; Rengas; Saninten; Semantok; Sepat; Sesendok; Simpur; Sindur/Sempetir; Suntai; Surian; Tanjung; Tapus/satang; Tembesu;	0.0

	Terentang	
4407.99.390	----Other	10.0
	---Other :	
	----For parquet flooring :	
4407.99.911	-----Of Ebony	0.0
4407.99.912	-----Of Cendana	0.0
4407.99.913	-----Dari kayu: Kuku; Sungkai; Sonokembang; Sonokeling	0.0
4407.99.914	-----Of wood: Giam; Jeungjing/Sengon; Karet; Kulim; Limus Piit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo Kecil; Trembesi; Ulin; Weru	10.0
4407.99.915	-----Of wood: Meranti Batu; Bangkirai; Bani-tan; Bayur; Berumbung; Bintanggur; Binuang; Boboy; Bongin; Bugis; Bungur; Cempaka; Cengal; Dahu; Duabanga; Durian-burung; Gempol;Geronggang; Gofasa; Jabon; Jangkang;Kapas-kapas;Kayu Ara;Kayu Terap; Kedondong hutan;Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kenari; Keranji; Ketapang; Ketimun/ Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Melur/Jamuju; Membacang; Mempisang; Merawan; Mersawa; Nyirih; Palapi; Perepat darat; Petanang; Pinang K; Pohon kelapa; Pulai; Punak; Puspa/Sinar telu; Rajabunga; Rasamala; Resak; Rengas; Saninten; Semantok; Sepat; Sesendok; Simpur; Sindur/Sempetir;Suntai; Surian; Tanjung; Tapus/satang; Tembesu; Terentang	10.0
4407.99.919	----Other	10.0
	---Other :	
4407.99.991	-----Of Ebony	0.0
4407.99.992	-----Of Cendana	0.0
4407.99.993	-----Of wood: Kuku; Sungkai; Sonokembang; Sonokeling	0.0
4407.99.994	-----Of wood: Giam; Jeungjing/Sengon; Johar; Karet; Kulim; Limus Piit/Membacang; Mahoni; Mindi; Nyatoh; Pasang; Sawo Kecil; Trembesi; Ulin; Weru	0.0
4407.99.995	-----Of wood: Meranti Batu; Bangkirai; Bani-tan; Bayur; Berumbung; Bintanggur; Binuang; Boboy; Bongin; Bugis; Bungur; Cempaka; Cengal; Dahu; Duabanga; Durian-burung; Gempol;Geronggang; Gofasa; Jabon; Jangkang;Kapas-kapas;Kayu Ara;Kayu Terap; Kedondong hutan;Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kenari; Keranji; Ketapang; Ketimun/ Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Melur/Jamuju; Membacang; Mempisang; Merawan; Mersawa; Nyirih; Palapi; Perepat darat; Petanang;	0.0

	Pinang K; Pohon kelapa; Pulai; Punak; Puspa/Sinar telu; Rajabunga; Rasamala; Resak; Rengas; Saninten; Semantok; Sepat; Sesendok; Simpur; Sindur/Sempetir;Suntai; Surian; Tanjung; Tapus/satang; Tembesu; Terentang	
4407.99.999	----Other	10.0
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.	
4408.10	-Coniferous :	
4408.10.100	--Rotary shelled	10.0
4408.10.900	--Other	10.0
	-Of the tropical wood specified in Subheading Note 1 to this Chapter :	
4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau :	
4408.31.100	---Rotary shelled	10.0
4408.31.900	---Other	10.0
4408.39	--Other :	
4408.39.100	---Rotary shelled	10.0
4408.39.900	---Other	10.0
4408.90	-Other :	
4408.90.100	--Rotary shelled	10.0
4408.90.900	--Other	10.0
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 or faces, whether or not planed, sanded or finger-jointed.	
4409.10	-Coniferous :	
	--For parquet flooring :	
4409.10.110	---Of Agathis	10.0
4409.10.120	---Of Pine	10.0
4409.10.130	---Of Cematan/Alau/Cin; Melur	10.0
4409.10.190	---Other	10.0
	--Other :	
	---Wood, beaded, moulded :	
4409.10.911	----Of Agathis	10.0
4409.10.912	----Of Pine	10.0
4409.10.913	----Of Cematan/Alau/Cin; Melur	10.0
4409.10.919	----Other	10.0
	---Rounded wood or the like :	
4409.10.921	----Of Agathis	10.0
4409.10.922	----Of Pine	10.0
4409.10.923	----Of Cematan/Alau/Cin; Melur	10.0
4409.10.929	----Other	10.0
	---Other :	
4409.10.991	----Of Agathis	10.0

4409.10.992	----Of Pine	10.0
4409.10.993	----Of Cematan/Alau/Cin; Melur	10.0
4409.10.999	----Other	10.0
4409.20	-Non-coniferous :	
	--For parquet flooring :	
4409.20.110	---Of Ebony	0.0
4409.20.120	---Of Cendana; Laka	0.0
4409.20.130	---Of Teak; Kuku; Ramin; Sonokembang; Sonokeling; Sungkai; Perupuk	0.0
4409.20.140	---Of wood: Giam; Jeungjing; Johar; Karet; Kulim; Limus Piit/Membacang; Mahoni; white Meranti; Mindi; Nyatoh; Pasang; Sawo kecik; Trembesi; Ulin; Weru;	0.0
4409.20.150	---Cempaka;Durian burung;Kapur;Keruing; Meran- ti Batu;Yellow Meranti; Dark red Meranti; Light red Meranti; Pulai; Rengas; Sindur/ Sempetir;Surian;Balau/Damar laut;Bangkirai Banitan;Bayur;Berumbung;Bintanggur;Binuang; Boboy; Bongin;Bugis; Bungur; Cengal; Dahu; Duabanga; Gempol; Geronggang;Gofasa; Jabon; Jangkang; Jelutung; Jongkong; Kapas-kapas; Kayu ara; Kayu terap;Kedondong hutan;Kelar/ Jambu-jambu;Kelat;Kelumpang;Kembang semang- kok;Kemiri; Kempas;Kenari;KerANJI;Ketapang; Ketimun/Uban-Uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Membacang; Mempisang; Merawan; Merbau; Mersawa;Nyirih; Palapi; Perepat darat; Petanang; Pinang.K; Pohon kelapa; Punak; Puspa/Sinar telu; Raja bunga; Rasamala; Resak; Saninten; Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung; Tapus/santang; Tembesu; Terentang;	0.0
4409.20.190	---Other	10.0
	--Other :	
	---Wood, beaded, or moulded :	
4409.20.911	----Of Ebony	0.0
4409.20.912	----Of Cendana; Laka	0.0
4409.20.913	----Of Teak; Kuku; Ramin; Sonokembang; Sonokeling; Sungkai; Perupuk	0.0
4409.20.914	----Of wood: Giam; Jeungjing; Johar; Karet;Kulim; Limus Piit/Membacang; Mahoni; white Meranti;Mindi; Nyatoh; Pasang; Sawo kecik; Trembesi; Ulin; Weru	0.0
4409.20.915	----Cempaka; Durian burung; Kapur;Keruing; Me- ranti batu; Yellow Meranti; Dark red Me- ranti; Light red Meranti; Pulai; Rengas; Sindur/Sempetir; Surian; Balau/Damar laut; Bangkirai; Banitan; Bayur; Berumbung; Bin- tanggur; Binuang; Boboy; Bongin; Bugis; Bungur; Cengal; Dahu; Duabanga; Gempol; Geronggang; Gofasa; Jabon; Jangkang; Jelu- tung;Jongkong; Kapas-kapas;Kayu ara; Kayu Terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat;Kelumpang;Kembang Semangkok; Kemiri;	0.0

	Kempas; Kenari; Keranji; Ketapang; Ketimun /Uban-uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Medang; Membacang; Mempisang; Merawan; Merbau; Mersawa; Nyirih; Palapi; Perepat darat; Petanang; Pinang.K; Pohon kelapa;Punak; Puspa/Sinar telu; Raja bunga; Rasamala; Resak; Saninten;Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung; Tapus/santang; Tembesu; Terentang	
4409.20.919	---Other	0.0
	---Rounded wood or the like :	
4409.20.921	---Of Ebony	0.0
4409.20.922	---Of Cendana; Laka	0.0
4409.20.923	---Of Jati; Kuku; Ramin; Sonokembang; Sonokeling; Sungkai; Perupuk	0.0
4409.20.924	---Of wood: Giam; Jeungjing; Johar; Karet;Kulim; Limus Piit/Membacang; Mahoni; white Meranti; Mindi; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru	5.0
4409.20.925	---Cempaka; Durian burung; Kapur;Keruing; Meranti Batu;Yellow Meranti; Dark red Meranti; Light red Meranti;Pulai;Rengas; Sindur/Sempetir; Surian; Balau/Damar laut; Bangkirai; Banitan; Bayur; Berumbung; Bintanggur;Binuang;Boboy;Bongin;Bugis;Bungur; Ceangal; Dahu; Duabanga;Gempol;Geronggang; Gofasa; Jabon;Jangkang; Jelutong;Jongkong; Kapas-kapas; Kayu ara;Kayu terap;Kedondong hutan; Kelar/Jambu-jambu; Kelat;Kelumpang; Kembang semangkok; Kemiri; Kempas; Kenari; Keranji; Ketapang; Ketimun/Uban-Uban; Kondur; Kupang; Mahang kapur; Malapari;Matoa; Medang; Membacang; Mempisang;Merawan; Merbau; Mersawa; Nyirih;Palapi;Perepat darat; Petanang; Pinang.K; Pohon kelapa; Punak; Puspa/Sinar telu; Raja bunga; Rasamala; Resak; Saninten; Semantok; Sepat;Sesendok; Simpur; Suntai; Tanjung; Tapus/santang; Tembesu; Terentang	5.0
4409.20.929	---Other	5.0
	---Other :	
4409.20.991	---Of Ebony	10.0
4409.20.992	---Of Cendana; Laka	10.0
4409.20.993	---Of Teak; Kuku; Ramin; Sonokembang; Sonokeling; Sungkai; Perupuk	10.0
4409.20.994	---Of wood: Giam; Jeungjing; Johar; Karet;Kulim; Limus Piit/Membacang; Mahoni; white Meranti; Mindi; Nyatoh; Pasang; Sawo kecil; Trembesi; Ulin; Weru	10.0
4409.20.995	---Cempaka; Durian burung; Kapur; Keruing;Meranti Batu;Yellow Meranti; Dark red Meranti; Light red Meranti; Pulai; Rengas; Sindu/Sempetir; Surian;Balau/Damar laut;Bangkirai;Banitan;Bayur; Berumbung;Bintanggur;	10.0

	Binuang; Boboy; Bongin; Bugis; Bungur; Cengal; Dahu; Duabanga; Gempol; Geronggang; Gofasa; Jabon; Jelutong; Jongkong; Kapas-kapas; Kayu ara; Kayu terap; Kedondong hutan; Kelar/Jambu-jambu; Kelat; Kelumpang; Kembang semangkok; Kemiri; Kempas; Kenari; Keranji; Ketapang; Ketimun/Uban-Uban; Kondur; Kupang; Mahang kapur; Malapari; Matoa; Me-dang; Membacang; Mempisang; Merawan; Merbau; Mersawa; Nyirih; Palapi; Perepat darat; Petanang; Pinang.K; Pohon kelapa; Punak; Puspa/Sinar telu; Raja bunga; Rasamala; Re-sak; Saninten; Semantok; Sepat; Sesendok; Simpur; Suntai; Tanjung; Tapus/santang; Tembesu; Terentang	
4409.20.999	---Other	10.0
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. -Of wood :	
4410.11.000	--Waferboard, including oriented strand board	10.0
4410.19.000	--Other	10.0
4410.90.000	-Of other ligneous materials	10.0
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. -Fibreboard of a density exceeding 0.8 g/cm ³ :	
4411.11.000	--Not mechanically worked or surface covered	10.0
4411.19.000	--Other	10.0
	-Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
4411.21.000	--Not mechanically worked or surface covered	10.0
4411.29.000	--Other	10.0
	-Fibreboard of density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
4411.31.000	--Not mechanically worked or surface covered	10.0
4411.39.000	--Other	10.0
	-Other :	
4411.91.000	--Not mechanically worked or surface covered	10.0
4411.99.000	--Other	10.0
44.12	Plywood, veneered panels and similar laminated wood. -Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :	
4412.13.000	--With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	20.0

4412.14.000	--Other, with at least one outer ply of non-coniferous wood	20.0
4412.19	--Other :	
4412.19.100	---Outer ply of teak	20.0
4412.19.900	---Other	20.0
	-Other, with at least one outer ply of non-coniferous wood :	
4412.22.000	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20.0
4412.23.000	--Other, containing at least one layer of particle board	20.0
4412.29.000	--Other	20.0
	-Other :	
4412.92.000	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20.0
4412.93.000	--Other, containing at least one layer of particle board	20.0
4412.99.000	--Other	20.0
4413.00.000	Densified wood, in blocks, plates, strips or profile shapes.	20.0
4414.00.000	Wooden frames for paintings, photographs, mirrors or similar objects.	20.0
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.10	-Cases, boxes, crates, drums and similar packing; cable-drums :	
	--Cases, boxes, crates, drums, and similar packings :	
4415.10.110	---Of plywood	15.0
4415.10.190	---Other	15.0
4415.10.200	--Cable drums	15.0
4415.20	-Pallets, box pallets and other load boards ; pallet collars :	
4415.20.100	--Of plywood	15.0
4415.20.900	--Other	15.0
4416.00.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	15.0
4417.00.000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	15.0
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	
4418.10.000	-Windows, French-windows and their frames	20.0

4418.20.000	-Doors and their frames and thresholds	20.0
4418.30.000	-Parquet panel	20.0
4418.40.000	-Shuttering for concrete constructional work	20.0
4418.50.000	-Shingles and shakes	20.0
4418.90.000	-Other	20.0
44.19	Tableware and kitchenware, of wood.	
4419.00.100	-Chop sticks	20.0
4419.00.900	-Other	20.0
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.10.000	-Statuettes and other ornaments, of wood	20.0
4420.90.000	-Other	20.0
44.21	Other articles of wood.	
4421.10.000	-Clothes hangers	20.0
4421.90	-Other :	
4421.90.100	--Wood paving block	20.0
4421.90.200	--Wooden pegs or pins for footwear	20.0
4421.90.300	--Match splints	20.0
4421.90.400	--Blind and blind fittings	20.0
4421.90.500	--Fans and handscreens, non mechanical	20.0
4421.90.600	--Tooth picks	20.0
4421.90.700	--Spools, cups, bobbins, sewing thread reels and the like, of turned wood	0.0
4421.90.900	--Other	20.0
45.01	Natural cork, raw or simply prepared; waste cork; crushed granulated or ground cork.	
4501.10.000	-Natural cork, raw or simply prepared	5.0
4501.90.000	-Other	5.0
4502.00.000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	5.0
45.03	Articles of natural cork.	
4503.10.000	-Corks and stoppers	5.0
4503.90.000	-Other	5.0
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
4504.10.000	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.0
4504.90.000	-Other	5.0
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar pro-	

Annex 8

HS code classification for timber products from Japan

Statistical code	Description
H.S. code	General
44.01	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.
4401.10	000 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
	Wood in chips or particles
4401.21	000 Coniferous
4401.22	000 Non-coniferous
4401.30	000 Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
4402.10	000 Of bamboo
4402.90	Other
	010 - Coconut shell charcoal
	- Other
	091 -- Moulded pieces or shapes
	092 -- In powder form or granule form
	099 -- Other
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
4403.10	Treated with paint, stains, creosote or other preservatives
	100 - Coniferous
	- Non-coniferous
	210 -- Of Kiri (<i>Paulownia</i> spp.)
	220 -- Of Dipterocarpaceae
	230 -- Other
4403.20	Other, coniferous
	100 - Of <i>Pinus</i> spp.
	200 - Of Sitka spruce
	300 - Of genus <i>Abies</i> and genus <i>Picea</i> , excluding sitka spruce
	400 - Of genus <i>Larix</i>
	500 - Of white cedar, yellow cedar and other genus <i>Chamaecyparis</i>
	600 - Of hemlock and other genus <i>Tsuga</i>
	700 - Of red cedar and other genus <i>Thuja</i>
	800 - Of Douglas fir and other genus <i>Pseudotsuga</i>
	900 - Other
	Other, of tropical wood specified in Subheading Note 1 to this Chapter :
4403.41	000 Dark Red Meranti, Light Red Meranti and Meranti Bakau
4403.49	Other
	100 - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	- Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas
	-- Of Keruing and Kapur
	211 --- Roughly squared or half squared
	219 --- Other
	-- Other
	291 --- Of teak
	292 --- Of ramin

	299	--- Other
	300	- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko
	600	- Other
		Other
4403.91	000	Of oak (<i>Quercus</i> spp.)
4403.92	000	Of beech (<i>Fagus</i> spp.)
4403.99		Other
	100	1 Of Kiri (<i>Paulownia</i> spp.), excluding roughly squared or half squared
		2 Other
	910	- Of Kiri (<i>Paulownia</i> spp.)
	920	- Of Dipterocarpaceae
	990	- Other
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking -sticks, umbrellas, tool handles or the like; chipwood and the like.
4404.10		Coniferous
	100	1 Split poles, piles, pickets and stakes, and hoopwood
	210	2 Wooden stricks
	290	3 Other
4404.20		Non-coniferous
	100	1 Split poles, piles, pickets and stakes, and hoopwood
	210	2 Wooden stricks
	290	3 Other
44.05		
4405	000	Wood wool; wood flour.
44.06		Railway or tramway sleepers (cross-ties) of wood.
4406.10	000	Not impregnated
4406.90	000	Other
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.
4407.10		Coniferous
		1 Of <i>Pinus</i> spp., <i>Abies</i> spp., (other than California red fir, grand fir, noble fir and pacific silver fir) or <i>Picea</i> spp., (other than sitka spruce), not more than 160mm in thickness
	110	(1)Planed or sanded
		(2)Other
	121	A Of <i>Pinus</i> spp.
	129	B Other
		2 Of genus <i>Larix</i> , not more than 160mm in thickness
	210	(1)Planed or sanded
	290	(2)Other
		3 Other
	310	- Of incense cedar
		- Other
		-- Planed or sanded
	321	--- Of <i>Pinus</i> spp., genus <i>Abies</i> , or genus <i>Picea</i> , moe than 160mm in thickness
	322	--- Of hemlock and other genus <i>Tsuga</i>
	323	--- Of douglas fir and other genus <i>Pseudotsuga</i>
	329	--- Other
		-- Other

	330	--- Of Pinus spp.
		--- Of sitka spruce
	341	----- Not more than 160mm in thickness
	349	----- More than 160mm in thickness
	350	--- Of genus Abies and genus Picea
		--- Of white cedar, yellow cedar and other genus Chamaecyparis
	361	----- Not more than 160mm in thickness
	369	----- More than 160mm in thickness
		--- Of hemlock and other genus Tsuga
	371	----- Not more than 160mm in thickness
	379	----- More than 160mm in thickness
		--- Of douglas fir and other genus Psudotsuga
	381	----- Not more than 160mm in thickness
	389	----- More than 160mm in thickness
		--- Other
	391	----- Not more than 160mm in thickness
	399	----- More than 160mm in thickness
		Of tropical wood specified in Subheading Note 1 to this Chapter :
4407.21	000	Mahogany (Swietenia spp.)
4407.22	000	Virola, Imbuia and Balsa
4407.25		Dark Red Meranti, Light Red Meranti and Meranti Bakau
	010	- Planed or sanded
	090	- Other
4407.26		White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
	010	- Planed or sanded
	090	- Other
4407.27	000	Sapelli
4407.28	000	Iroko
4407.29		Other
		1 Of Dipterocarpaceae
	110	- Planed or sanded
	190	- Other
		2 Other
	215	- Of teak
		- Other
	291	-- Of ramin
	299	-- Other
		Other
4407.91	000	Of oak (Quercus spp.)
4407.92	000	Of beech (Fagus spp.)
4407.93	000	Of maple (Acer spp.)
4407.94	000	Of cherry (Prunus spp.)
4407.95	000	Of ash (Fraxinus spp.)
4407.99		Other
		1 Of Dipterocarpaceae
	310	- Planed or sanded
	390	- Other
		2 Other

	100	- Of Tsuge or boxwood, Tagayasan (Cassia siamea), red sandalwood, rosewood or ebony wood
	200	- Of Kiri(Paulownia spp.)
	400	- Of lignum vitae
	500	- Other
44.08		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.
4408.10		Coniferous
	010	1 Of incense cedar (of a length not exceeding 20cm and of a width not exceeding 8cm)
		2 Other
		(1)Obtained by slicing laminated wood
	110	A Laminated lumber
	190	B Other
		(2)Other
	210	- Sheets for plywood
	290	- Other
		Of tropical wood specified in Subheading Note 1 to this Chapter
4408.31		Dark Red Meranti, Light Red Meranti and Meranti Bakau
		1 Obtained by slicing laminated wood
	110	(1)Laminated lumber
	190	(2)Other
		2 Other
	210	- Sheets for plywood
	290	- Other
4408.39		Other
		1 Of Padok(kwarin)
		(1)Obtained by slicing laminated wood
	110	A Laminated lumber
	120	B Other
	190	(2)Other
	200	2 Of Jelutong, not more than 20cm in length and not more than 8cm
		3 Of teak
		(1)Obtained by slicing laminated wood
	510	A Laminated lumber
	520	B Other
	590	(2)Other
		4 Other
		(1)Obtained by slicing laminated wood
	410	A Laminated lumber
	420	B Other
		(2)Other
	910	- Sheets for plywood
	990	- Other
4408.90		Other
		1 Of Tsuge or boxwood, Tagayasan (Cassia siamea), red sandalwood, rosewood or ebony wood
		(1)Obtained by slicing laminated wood
	110	A Laminated lumber

	120	B Other
	190	(2)Other
		2 Other
		(1)Obtained by slicing laminated wood
	510	A Laminated lumber
	520	B Other
		(2)Other
	610	- Sheets for plywood
	690	- Other
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 :
	100	1 Drawn wood
	200	2 Beadings and mouldings
		3 Other
	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 160mm in thickness
	320	(2)Other
		Non-coniferous
4409.21		Of bamboo
	100	1 Drawn wood
	200	2 Beadings and mouldings
	900	3 Other
4409.29		Other
	100	1 Drawn wood
	200	2 Beadings and mouldings
		3 Other
	910	(1)Of Dipterocarpaceae
		(2)Other
	991	- Of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandalwood, rosewood or ebony wood
	992	- Of Kiri(Paulownia spp.)
	999	- Other
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.
		Of wood
4410.11		Particle board
		1 In sheets or in boards
	110	- Unworked or not further worked than sanded
	120	- Surface-covered with melamine-impregnated paper
	190	- Other
	900	2 Other
4410.12		Oriented strand board (OSB)
		1 In sheets or in boards
	110	- Unworked or not further worked than sanded
	190	- Other
	900	2 Other

4410.19		Other
	100	1 In sheets or in boards
	900	2 Other
4410.90		Other
	100	1 In sheets or in boards
	900	2 Other
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.
		Medium density fibreboard (MDF) :
4411.12		Of a thickness not exceeding 5 mm
	100	1 Of a density exceeding 0.8g/cm ³
	200	2 Of a density not exceeding 0.8g/cm ³
4411.13		Of a thickness exceeding 5 mm but not exceeding 9 mm
	100	1 Of a density exceeding 0.8g/cm ³
	200	2 Of a density not exceeding 0.8g/cm ³
4411.14		Of a thickness exceeding 9 mm
	100	1 Of a density exceeding 0.8g/cm ³
	200	2 Of a density not exceeding 0.8g/cm ³
		Other
4411.92	000	Of a density exceeding 0.8 g/cm ³
4411.93	000	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³
4411.94	000	Of a density not exceeding 0.5 g/cm ³
44.12		Plywood, veneered panels and similar laminated wood.
4412.1		Of bamboo
		1 Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness
		(1)With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Polissandre de Rio, Palissandre de Rose
		A Varnished, printed, grooved, overlaid or similarly surface-worked
	111	(a)Tangued, grooved or similarly works on one or both sides
	119	(b)Other
		B Other
	191	(a)Less than 6mm in thickness
	199	(b)Other
		(2)Other
		A Varnished, printed, grooved, overlaid or similarly surface-worked
	211	(a)Tangued, grooved or similarly works on one or both sides
	219	(b)Other
		B Other
	291	(a)Less than 6mm in thickness
	299	(b)Other
		2 Other
	910	(1)Laminated lumber
	990	(2)Other
		Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :
4412.31		With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter

		- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajoud'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose
		A Varnished, printed, grooved, overlaid or similarly surface-worked
	111	(1)Tangued, grooved or similarly works on one or both sides
	191	(2)Other
		2 Other
		(1)Less than 6mm in thickness
	911	- Less than 3mm in thickness
	921	- Less than 6mm but not less than 3mm in thickness
		(2)Other
	931	- Less than 12mm but not less than 6mm in thickness
	941	- Less than 24mm but not less than 12mm in thickness
	951	- Not less than 24mm in thickness
		#NAME?
		A Varnished, printed, grooved, overlaid or similarly surface-worked
	119	(1)Tangued, grooved or similarly works on one or both sides
	199	(2)Other
		2 Other
		(1)Less than 6mm in thickness
	919	- Less than 3mm in thickness
	929	- Less than 6mm but not less than 3mm in thickness
		(2)Other
	939	- Less than 12mm but not less than 6mm in thickness
	949	- Less than 24mm but not less than 12mm in thickness
	959	- Not less than 24mm in thickness
4412.32		Other, with at least one outer ply of non-coniferous wood
		1 Varnished, printed, grooved, overlaid or similarly surface-worked
	110	(1)Tangued, grooved or similarly works on one or both sides
	190	(2)Other
		2 Other
		(1)Less than 6mm in thickness
	911	- Less than 3mm in thickness
	912	- Less than 6mm but not less than 3mm in thickness
		(2)Other
	991	- Less than 12mm but not less than 6mm in thickness
	992	- Less than 24mm but not less than 12mm in thickness
	993	- Not less than 24mm in thickness
4412.39		Other
		1 Varnished, printed, grooved, overlaid or similarly surface-worked
	110	(1)Tangued, grooved or similarly works on one or both sides
	190	(2)Other
		2 Other
	910	(1)Less than 6mm in thickness
		(2)Other
	991	- Less than 12mm but not less than 6mm in thickness
	992	- Not less than 12mm in thickness

		Other
4412.94		Blockboard, laminboard and battenboard
		1 Laminated lumber
	110	- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
	120	- Other, with at least one outer ply of non-coniferous wood
	190	- Other
	900	2 Other
4412.99		Other
		1 Laminated lumber
	110	- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
	120	- Other, with at least one outer ply of non-coniferous wood
	190	- Other
		2 Other
	910	- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
	920	- Other, with at least one outer ply of non-coniferous wood
	990	- Other
44.13		
4413	000	Densified wood, in blocks, plates, strips or profile shapes.
44.14		
4414	000	Wooden frames for paintings, photographs, mirrors or similar objects.
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.
4415.10	000	Cases, boxes, crates, drums and similar packings; cable -drums
4415.20	000	Pallets, box pallets and other load boards; pallet collars
44.16		
4416	000	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves.
44.17		
4417		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.
	010	1 Boot or shoe lasts and trees
	020	2 Other
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels , shingles and shakes.
4418.10	000	Windows, French-windows and their frames
4418.20	000	Doors and their frames and thresholds
4418.40	000	Shuttering for concrete constructional work
4418.50	000	Shingles and shakes
4418.60	000	Posts and beams
		Assembled flooring panels
4418.71	000	For mosaic floors
4418.72	000	Other, multilayer
4418.79	000	Other
4418.9		Other
	100	1 Cellular wood panels
		2 Other

	210	(1)Tategu (door, window sash and the like) and Tokobashira
		(2)Other
	221	- Transom
	223	- Other flooring panels and panels other than assembled flooring panels
		- Other
	222	-- Structural laminated lumber
	229	-- Other
44.19		
4419		Tableware and kitchenware, of wood.
		1 Waribashi
	110	- Of bamboo
	190	- Other
	900	2 Other
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
4420.10	000	Statuettes and other ornaments, of wood
4420.90		Other
	010	1 Wood marquetry or inlaid wood
	090	2 Other
44.21		Other articles of wood.
4421.10	000	Clothes hangers
4421.90		Other
	100	1 Kushi of bamboo
	200	2 Match splints
		3 Other
	910	(1)Of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks
		(2)Other
	920	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles
		- Other
	991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed
	999	-- Other

Annex 9

HS code classification for timber products from Taiwan

HS code TW	items (rough wood)
4403.10.00.10-1	Rubber wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treat with preservatives
4403.10.00.90-4	Other wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treat with paint, stains, creosate or other preservatives
4403.20.10.00-9	Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.11-9	(chamaecyparis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.12-8	(Thuja spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.13-7	(Pseudotsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.14-6	(Tsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.15-5	(Picea spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.16-4	(Araucaria & agathis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.17-3	(Pinus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.18-2	(Cunninghamia lanceolata spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.20.90.90-3	Other wood in the rough, coniferous, whether or not stripped of bark or sapwood, or roughly squared
4403.41.00.00-6	Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.49.00.10-6	White Lauan, White Meranti, White Seraya, Yellow Meranti and alan wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.49.00.20-4	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong and kempas, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.49.00.30-2	Okoume, Obeche, Sapelli, Sipo, AAcajou d afrique, Makore and Iroko wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.49.00.40-0	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.49.00.90-9	Other tropical wood specified in subheading Note 1 to this Chapter, in the rough whether or not stripped of bark or sapwood, or roughly squared
4403.91.00.00-5	Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.92.00.00-4	Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.99.11.00-4	<i>Garoo wood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</i>
4403.99.12.00-3	<i>Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</i>
4403.99.19.00-6	<i>Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</i>
4403.99.90.10-6	Malacca albizia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

4403.99.90.20-4	Maple (<i>acer</i> spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.99.90.30-2	Ash (<i>fraxinus</i> spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403.99.90.90-9	Other wood in the rough non-coniferous, whether or not stripped of bark or sapwood, or roughly squared
HS code TW	items (sawn)
4407.10.10.00-7	Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm
4407.10.90.11-7	(<i>Chamaecyparis</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.12-6	(<i>Thuja</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.13-5	(<i>Pseudotsuga</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm
4407.10.90.14-4	(<i>Tsuga</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.15-3	(<i>Picea</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.16-2	(<i>Araucaria</i> & <i>agathis</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.17-1	(<i>Pinus</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.18-0	(<i>Cunninghamia lanceolata</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.10.90.90-1	Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.24.00.00-3	<i>Virola</i> , Mahogany (<i>Swietenia</i> spp.), <i>Imbuia</i> and <i>Balsa</i> sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.25.00.00-2	Dark Red Meranti, Light Red Meranti and Meranti, <i>Bakau</i> sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.26.00.00-1	White Lauan, White Meranti, White Seraya, Yellow Meranti and <i>Alan</i> sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.29.00.10-6	<i>Keruing</i> wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.29.00.20-4	<i>Ramin</i> wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.29.00.30-2	<i>Teak</i> wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm

4407.29.00.40-0	Kapur, Jongkong, Merbau, Jelutong and Kempas wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.29.00.50-7	Okoume, obeche, sapelli, sipo, acajou d afrique, makore, iroko, tiama, mansonia, ilomba, dibetou, limba and azobe wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.29.00.90-9	Other tropical wood specified in subheading Note 1 to this Chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.91.00.00-1	Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.92.00.00-0	Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.11.00-0	Garroowood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.12.00-9	Sandalwood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.19.00-2	Scented and fragrant, other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.90.10-2	Maple (acer spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.90.20-0	Ash (fraxinus spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407.99.90.90-5	Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm
HS code TW	HS code TW
4408.10.11.00-5	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.10 or 4412.14.10
4408.10.12.00-4	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.14.20, 4412.22.10, 4412.22.22, 4412.29.20, 4412.92.10
4408.10.13.00-3	Sheets for veneering by slicing laminated wood of division No. 4412.19.10
4408.10.14.00-2	Sheets for veneering by slicing laminated wood of division No. 4412.19.20
4408.10.15.00-1	Sheets for veneering by slicing laminated wood of divisions No. 4412.22.21, 4412.29.10
4408.10.16.00-0	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.21, 4412.99.10
4408.10.17.00-9	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.22, 4412.99.20

4408.10.90.00-9	Other coniferous sheets for veneering, 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.	
4408.31.11.00-0	Sheets for veneering by slicing laminated wood of division No. 4412.13.10	
4408.31.12.00-9	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.22.10, 4412.22.22, 4412.92.10	
4408.31.13.00-8	Sheets for veneering by slicing laminated wood of division No. 4412.22.21	
4408.31.14.00-7	Sheets for veneering by slicing laminated wood of division No. 4412.92.21	
4408.31.15.00-6	Sheets for veneering by slicing laminated wood of division No. 4412.92.22	
4408.31.90.00-4	Other sheets for veneering, 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, of Dark Red Meranti, LightRed Meranti and Meranti Bakau	
4408.39.11.00-2	Sheets for veneering by slicing laminated wood of division No. 4412.13.10	
4408.39.12.00-1	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.22.10, 4412.22.22, 4412.92.10	
4408.39.13.00-0	Sheets for veneering by slicing laminated wood of division No. 4412.22.21	
4408.39.14.00-9	Sheets for veneering by slicing laminated wood of division No. 4412.92.21	
4408.39.15.00-8	Sheets for veneering by slicing laminated wood of division No. 4412.92.22	
4408.39.90.00-6	Sheets for veneering, 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, of other tropical wood specified in Subheading Note 1 to this Chapter	
4408.90.11.00-8	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.10, 4412.14.10	
4408.90.12.00-7	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.14.20, 4412.22.10, 4412.22.22, 4412.23.00, 4412.29.20, 4412.93.00, 4412.92.10	
4408.90.13.00-6	Sheets for veneering by slicing laminated wood of division No. 4412.19.10	
4408.90.14.00-5	Sheets for veneering by slicing laminated wood of division No. 4412.19.20	
4408.90.15.00-4	Sheets for veneering by slicing laminated wood of divisions No. 4412.22.21, 4412.29.10	
4408.90.16.00-3	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.21, 4412.99.10	
4408.90.17.00-2	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.22, 4412.99.20	
4408.90.90.00-2	Other sheets for veneering, 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	
HS code TW	items (plywood)	
4412.13.10.10-5	Dark Red Meranti Light Red Meranti, White Lauan, unfinished plywood, each ply not exceeding 6 mm thickness	

4412.13.10.20-3	Sipo, limba, okoume, obeche, acajou d afrique, sapelli, virola, mahogany (swietenia spp.) palissandre de para, palissandre de rio or palissandre de rose, unfinished plywood, each ply not exceeding 6 mm thickness
4412.13.10.90-8	Other unfinished plywood, with at least one outer ply of tropical wood specified in Nnote 1 to this Chapter, each ply not exceeding 6 mm thickness
4412.13.20.00-5	Processed plywood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness
4412.14.10.00-6	Other unfinished plywood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness
4412.14.20.00-4	Other processed plywood, with at least one outer ply of non-coniferous wood , each ply not exceeding 6 mm thickness
4412.19.10.00-1	Other unfinished plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness
4412.19.20.00-9	Other processed plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness
4412.22.10.00-6	Veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading Note 1 to this Chapter, containing at least one layer of particle board
4412.22.21.00-3	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.22.22.00-2	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.23.00.00-7	Other veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board
4412.29.10.00-9	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood
4412.29.20.00-7	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood
4412.92.10.00-1	Other veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter and one layer of particle board
4412.92.21.00-8	Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.92.22.00-7	Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.93.00.00-2	Other, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board
4412.99.10.00-4	Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood
4412.99.20.00-2	Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood

Annex 10

HS code classification for timber products from EU Member States

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

Chapter 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Simulation date 28/02/2008

TARIC code	Description
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
4401 10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401 21	Wood in chips or particles
4401 21	Coniferous
4401 22	Non-coniferous
4401 30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4401 30 10	Sawdust
4401 30 90	Other
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4402 10	Of bamboo
4402 90	Other
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4403 10	Treated with paint, stains, creosote or other preservatives
4403 20	Other, coniferous
4403 41	Other, of tropical wood specified in subheading note 1 to this chapter
4403 91	Other
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like
4404 10	Coniferous
4404 20	Non-coniferous
4405	Wood wool; wood flour
4406	Railway or tramway sleepers (cross-ties) of wood
4406 10	Not impregnated
4406 90	Other
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
4407 10	Coniferous
4407 21	Of tropical wood specified in subheading note 1 to this chapter
4407 91	Other
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
4408 10	Coniferous
4408 10 15	Planed; sanded; end-jointed, whether or not planed or sanded
4408 10 91	Small boards for the manufacture of pencils

4408 10 93	Other of a thickness not exceeding 1 mm
4408 10 99	Other of a thickness exceeding 1 mm
4408 31	Of tropical wood specified in subheading note 1 to this chapter, dark red meranti, light red meranti and meranti bakau
4408 31 11	End-jointed, whether or not planed or sanded
4408 31 21	Other
4408 39	Other
4408 39 15	Acajou d'Afrique, limba, mahogany (<i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan, sanded; end-jointed, whether or not planed or sanded
4408 39 21	Planed
4408 39 31	Other
4408 39 55	Planed; sanded; end-jointed, whether or not planed or sanded-
4408 39 70	Other
4408 90	Other
4408 90 15	Planed; sanded; end-jointed, whether or not planed or sanded
4408 90 35	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
4409 10	Coniferous
4409 10 11	Mouldings for frames for paintings, photographs, mirrors or similar objects
4409 10 18	Other
4409 21	Non-coniferous
4409 21	Non coniferous of bamboo
4409 29	Non coniferous - other
4409 29 10	Mouldings for frames for paintings, photographs, mirrors or similar objects
4409 29 91	Blocks, strips and friezes for parquet or wood block flooring, not assembled
4409 29 99	Other
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
4410 11	Of wood
4410 12	Oriented strand board (OSB)
4410 12 10	Unworked or not further worked than sanded
4410 12 90	Other
4410 19	Other
4410 90	Other
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
4411 12	Medium density fibreboard (MDF)
4411 12	Of a thickness not exceeding 5 mm
4411 13	Of a thickness exceeding 5 mm but not exceeding 9 mm
4411 14	Of a thickness exceeding 9 mm
4411 92	Other of a density exceeding 0,8 g/cm ³
4411 93	Other of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³

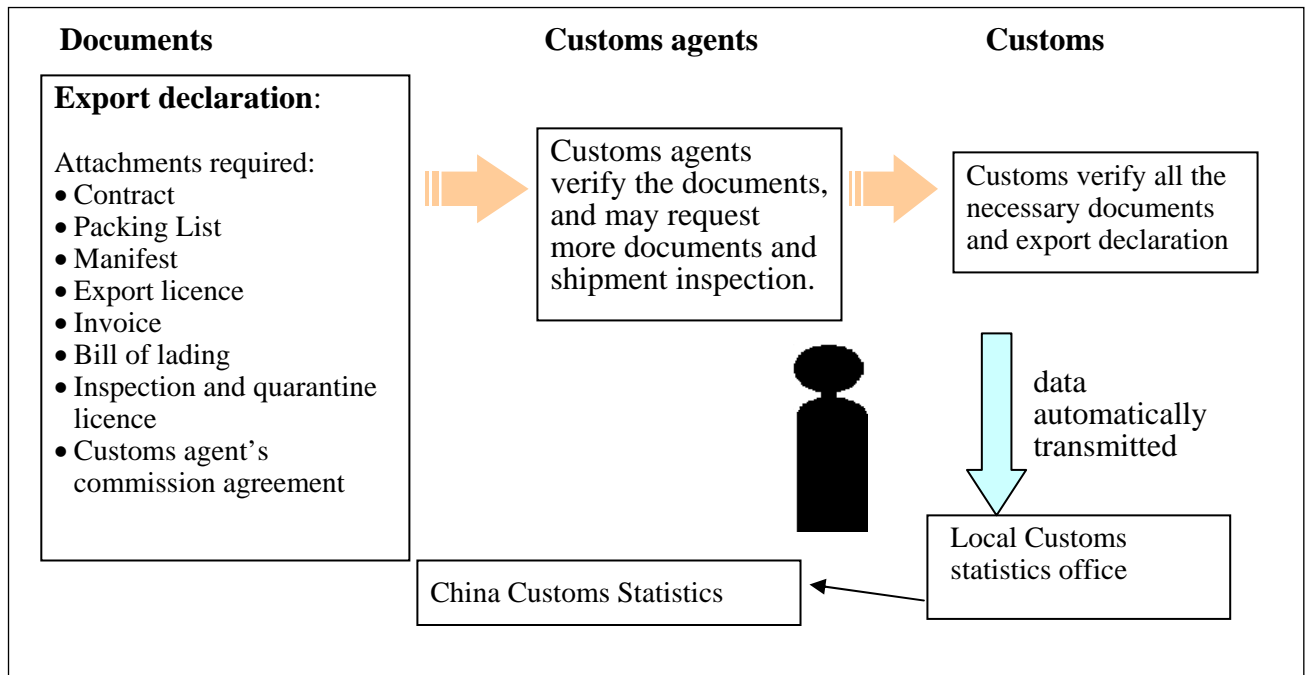
4411 94	Other of a density not exceeding 0,5 g/cm ³
4412	Plywood, veneered panels and similar laminated wood
4412 10	Of bamboo
4412 31	Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness with at least one outer ply of tropical wood specified in subheading note 1 to this chapter
4412 32	Other, with at least one outer ply of non-coniferous wood
4412 39	Other
4412 39 00 10	Plywood of coniferous species, without the addition of other substances, of a thickness greater than 18,5 mm when sanded, or of a thickness greater than 8,5 mm when the faces are not further prepared than the peeling process
4412 39 00 90	Other
4412 94	Blockboard, laminboard and battenboard
4412 99	Other
4412 99 30	Containing at least one layer of particle board
4412 99 70	Other
4413	Densified wood, in blocks, plates, strips or profile shapes
4414	Wooden frames for paintings, photographs, mirrors or similar objects
4414 00 10	Of tropical wood, as specified in additional note 2 to this chapter
4414 00 90	Of other wood
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
4415 10	Cases, boxes, crates, drums and similar packings; cable-drums
4415 10 10	Cases, boxes, crates, drums and similar packings
4415 10 90	Cable-drums
4415 20	Pallets, box pallets and other load boards; pallet collars
4415 20 20	Flat pallets; pallet collars
4415 20 90	Other
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
4418 10	Windows, French windows and their frames
4418 10 10	Of tropical wood, as specified in additional note 2 to this chapter
4418 10 50	Coniferous
4418 10 90	Other
4418 20	Doors and their frames and thresholds
4418 20 10	Of tropical wood, as specified in additional note 2 to this chapter
4418 20 50	Coniferous
4418 20 80	Of other wood
4418 40	Shuttering for concrete constructional work
4418 50	Shingles and shakes
4418 60	Posts and beams
4418 71	Assembled flooring panels for mosaic floors
4418 72	Other, multilayer
4418 79	Other
4418 90	Other
4418 90 10	Glue-laminated timber

4418 90 80	Other
4419	Tableware and kitchenware, of wood
4419 00 10	Of tropical wood, as specified in additional note 2 to this chapter
4419 00 90	Of other wood
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
4420 10	Statuettes and other ornaments, of wood
4420 90	Other
4420 90 10	Wood marquetry and inlaid wood
4420 90 91	Other Of tropical wood, as specified in additional note 2 to this chapter
4420 90 99	Other
4421	Other articles of wood
4421 10	Clothes hangers
4421 90	Other
4421 90 91	Other of fibreboard

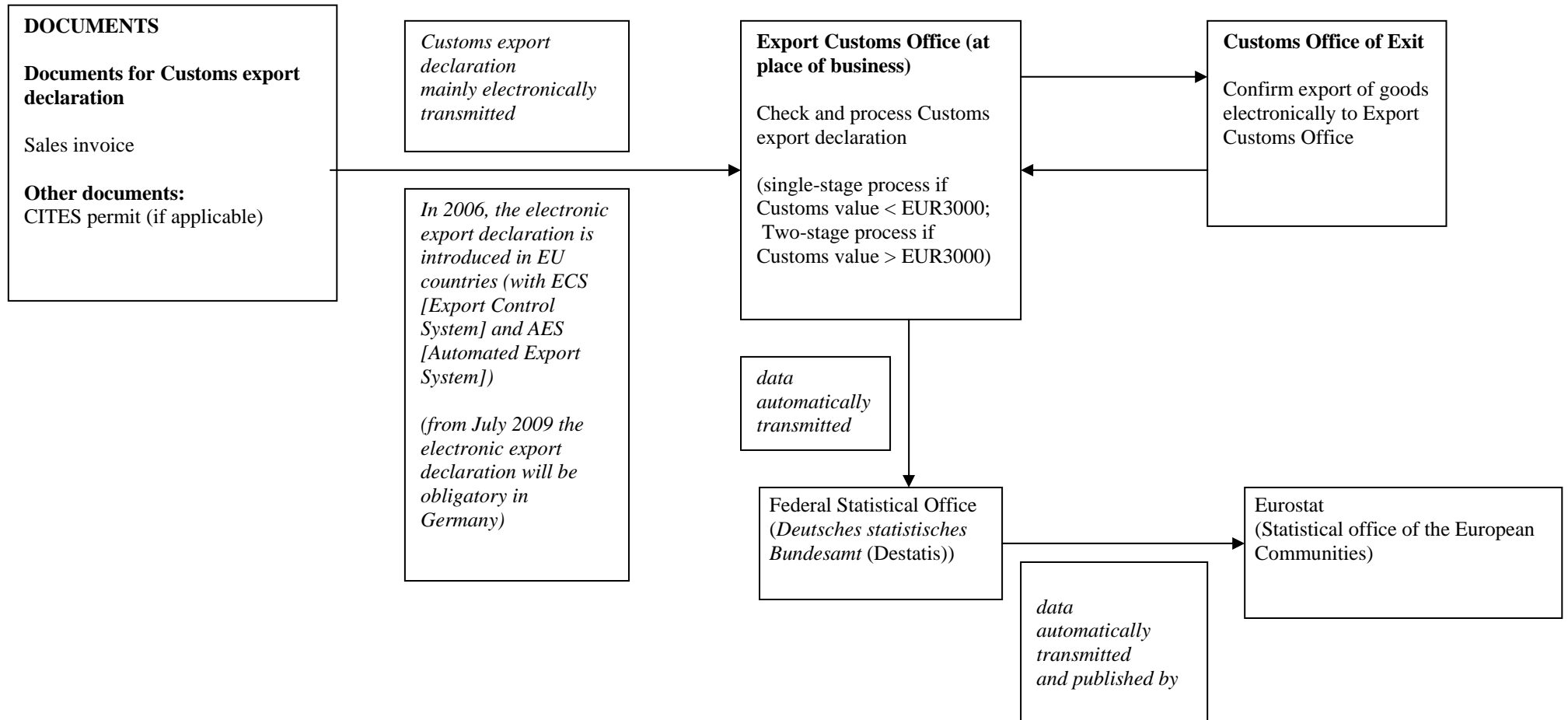
Annex 11

Summaries of Customs export procedures and protocols for China, Germany, Indonesia, the UK and the USA

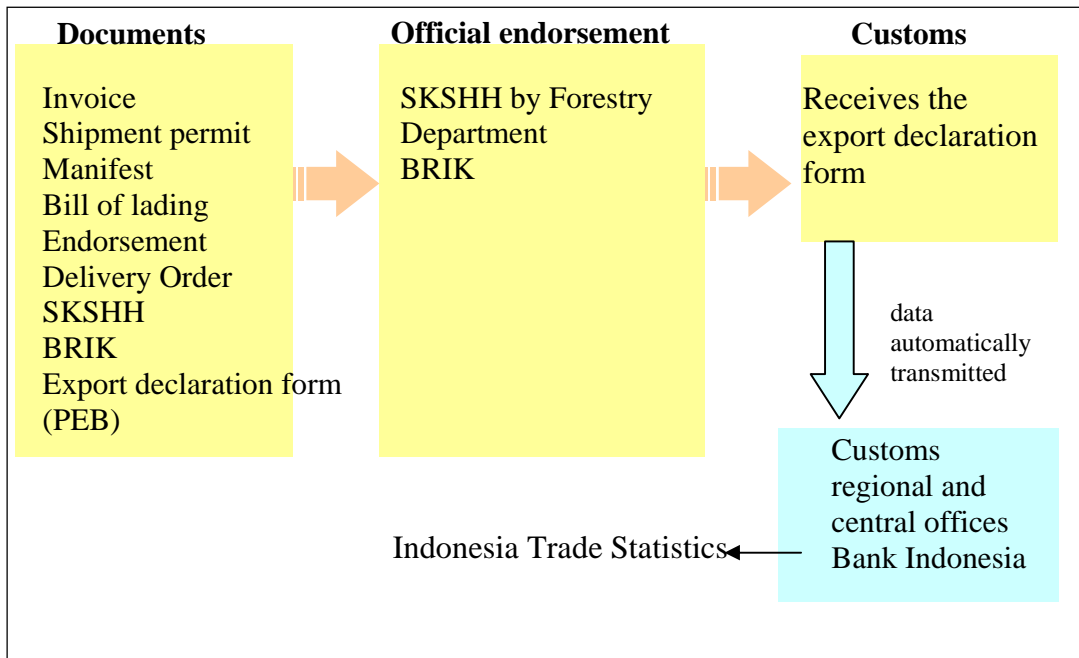
Flow chart of export documents and data flow in China



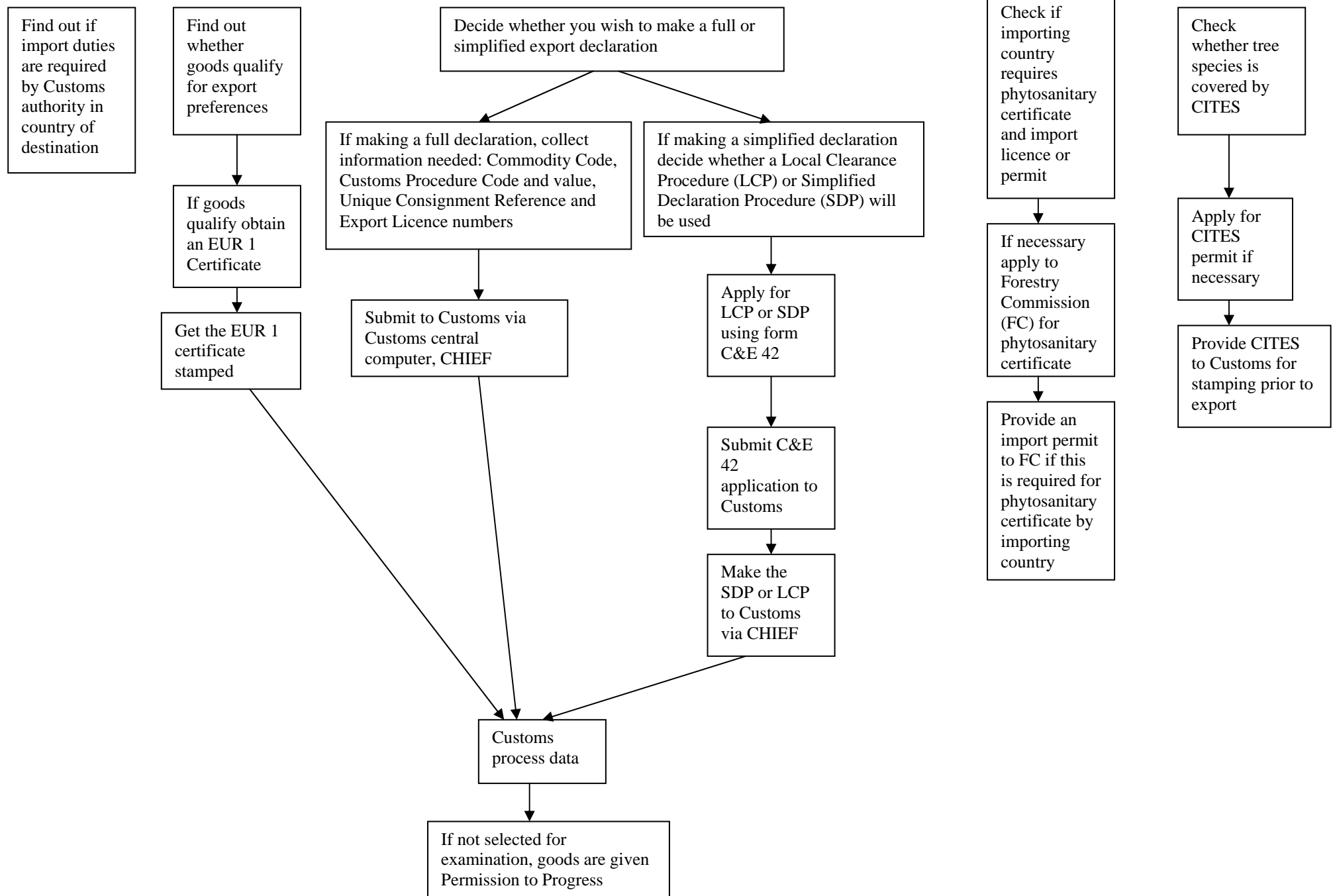
German export procedures and how statistics are derived



Indonesia export procedures and how statistics are derived



Procedures for exporting timber from the UK



US timber export requirements

This document lays down the permits and documents required from the various agencies for exporting timber and timber products from the USA. Information has been obtained online from the US Department of Agriculture, the US Fish and Wildlife Service and the US Census Bureau¹. Additionally, documents from the International Tropical Timber Organization (ITTO) were consulted particularly the report prepared for the ITTO by Seneca Creek Associates, LLC.²

The United States Department of Agriculture Animal and Plant Health Inspection Service (USDA APHIS), along with the Department of Homeland Security Customs and Border Protection, is responsible for inspection and enforcement for CITES plant shipments. The official statistics are issued by the Census Bureau of the US Department of Commerce.

CITES-listed timber species must be imported and exported through designated ports.

APHIS inspects and clears shipments for the export and re-export of both live CITES plants and dead CITES plant materials.

Statistics for exported goods transactions are compiled from three sources: Shipper's Export Declaration documents filed with Customs and Border Protection and sent to the U.S. Census Bureau, comparable data in electronic form submitted directly by exporters and their agents, and data from Canada for U.S. exports to Canada. Estimates are made for low-value exports by country of destination, and based on bilateral trade patterns.

Documents required

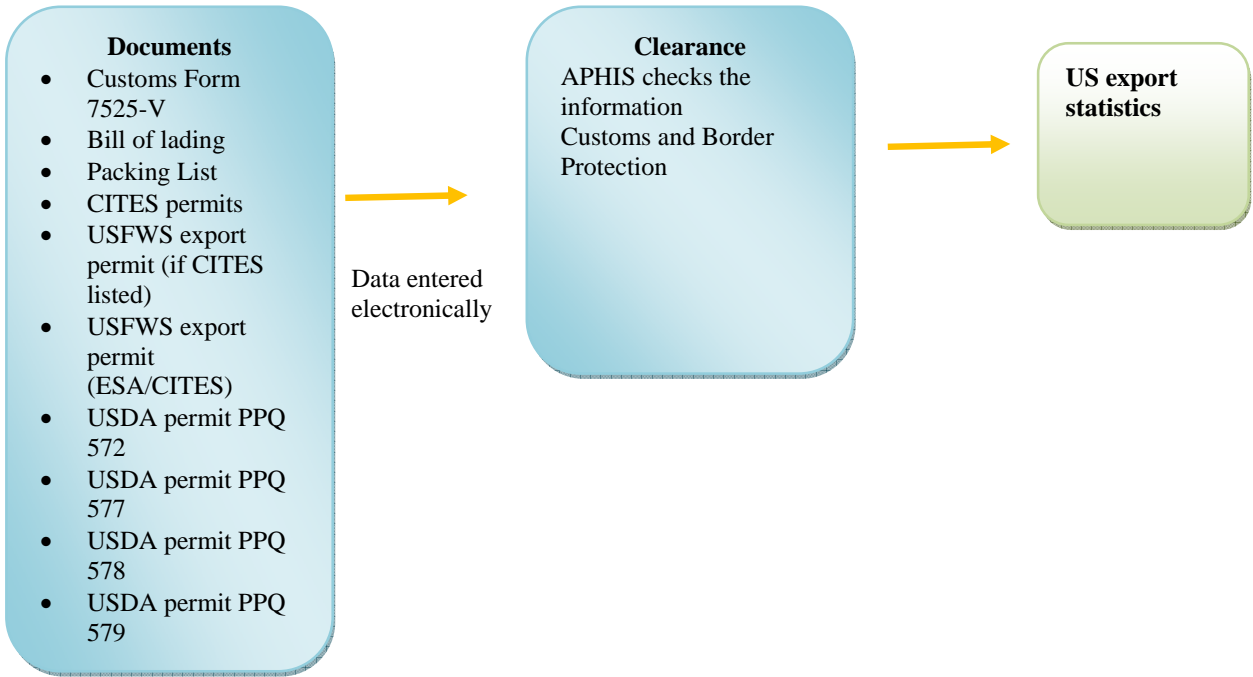
- Bill of lading
- Packing list
- Customs Form 7525-V Shipper's Export Declaration
- CITES permits
- USFWS export/re-export permit (if listed on CITES)
- USFWS export/import/interstate and foreign commerce of plants (ESA and/or CITES) permit
- USDA permit PPQ Form 572, Application for Inspection and Certification of Domestic Plant and Plant Products for Export.
- USDA permit PPQ Form 577, Phytosanitary Certificate
- USDA permit PPQ Form 578, Export Certificate
- USDA permit PPQ Form 579, Phytosanitary Certificate for Re-export

Shipments of plants and plant products transiting the USA under Customs bond are not eligible for re-export certification. Such shipments should be accompanied by a phytosanitary certificate from the country of origin if certification is required by the destination country.

¹ <http://www.aphis.usda.gov>
<http://www.fws.gov/permits/applicationforms/ApplicationIJK.shtml>
<http://www.census.gov/econ/overview/mt0100.html>

² Goetzl, A and Wood Resources International, Ltd. (2003). Discrepancies in Foreign Trade Data: An Assessment of U.S. and ITTO Trade Statistics on Tropical Wood Trade. Prepared for the IITO by Seneca Creek Associates, LLC.

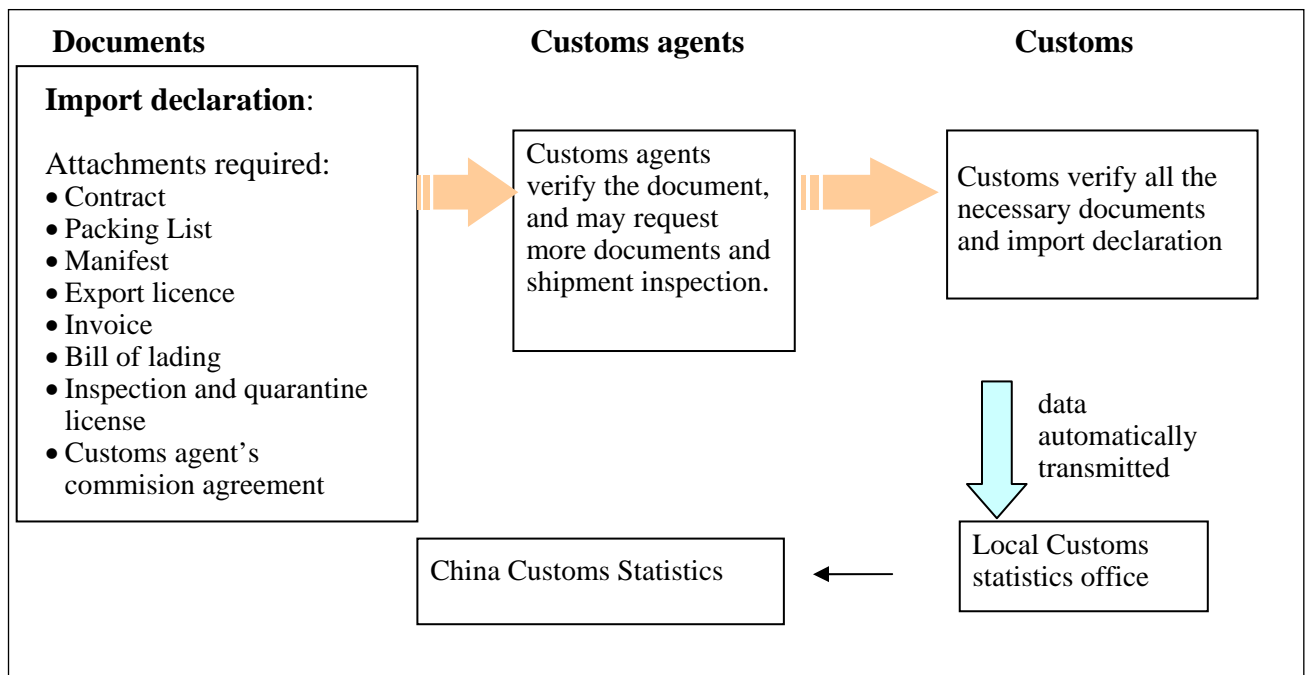
US export procedures and how statistics are derived



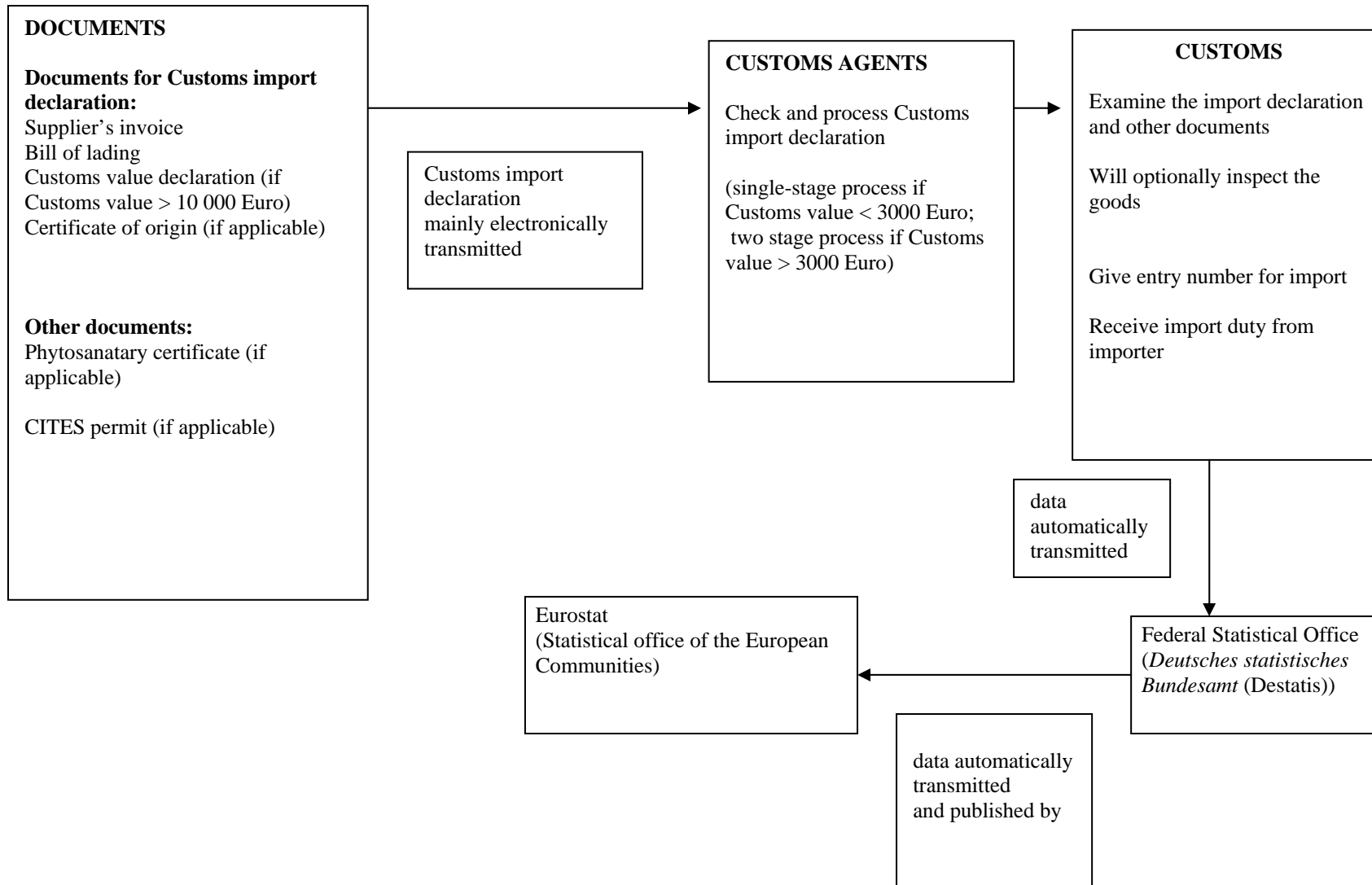
Annex 12

Summaries of Customs import procedures and protocols for China, Germany, Hong Kong, Italy, Japan, the UK and the USA

Flow chart of import documents and data flow in China



German import procedures and how statistics are derived



Procedure for lodging an import/export declaration in Hong Kong

Details of legal requirements related to import/export declaration, importers and exporters could refer to the *Import and Export (Registration) Regulations*, Chapter 60, available at <http://www.legislation.gov.hk/eng/home.htm>

Procedures and requirements:

- Under the regulation, every person who imports or exports any article other than an exempted article is required to lodge with the Commissioner of Customs and Excise an accurate and complete import or export/re-export declaration within 14 days after importation or exportation of the article.
- Types of Declaration: There are three different forms for importing goods, namely Form 1, Form 1A and Form 1B. The importing of timber or wood products requires Form 1, which is for imports of non-food items and articles not exempted from declaration charge. The same applies to export/re-export declaration—three different forms, namely Form 2, Form 2A and Form 2B, are used—but export/re-export of timber or wood products requires Form 2, which is for exports of Hong Kong-made non-clothing and non-footwear items and articles not exempted from declaration charge, and re-exports of articles not exempted from declaration charge.
- Information/documents required in declaration: The data required to be declared should be in accordance with those set out in the current version of “GETS II”, details available at <http://www.gets.gov.hk>. The major items required are listed below.

Importer/ Exporter Details	Name					
	Address. Telephone and Fax No.					
	Business Registration No. / Hong Kong Identity Card					
Shipment Details	<i>For Imports</i>			<i>For Exports/ Re-exports</i>		
	Arrival Date			Consignee's Name and Address		
	Port/ Place of Loading			Departure Date		
	Exporting Countries			Port/Place of Discharge		
				Place of Final Destination if on Carriage		
				Destination Country		
Transportation Details	Transport Mode					
	<i>Air</i>	<i>Ocean/River</i>	<i>Road</i>	<i>Rail</i>	<i>Mail</i>	<i>Others</i>
	Flight No.	Vessel name	Vehicle No.	Wagon No.	Post Office Receipt No.	Customs Control Point
	Air Waybill No.- Master	Voyage No.		Rail Cargo Receipt No.		
	Air Waybill No.- House	Bill of Lading No.				
		Bill of Lading No.-House				
	Consolidation Indicator					
Commodity Details	Origin Country					
	Goods Description					
	Commodity Code					
	Quantity & Unit of Measurement					
	CIF Value HK (for Imports)					

	FOB Value HK (For Exports/Re-exports)
Packaging Details	Marks and Numbers
	Container Number
	No. and Type of Packages
	Total Number of Packages
Submission Details	Unique Declaration Reference
	Notice Reference Number

4. Import and export declarations are to be lodged with the Commissioner of Customs and Excise **electronically** via either “Direct Electronic Declaration Service” or “Paper-to-electronic Conversion Service” via Specified Agents. Information must be accurate and complete in every respect.

Dutiable commodities and declaration charge

Hong Kong is a **free port** and does not levy any Customs tariff on imports or exports. There is also no tariff quota or surcharge. There is no value added or general services taxes either. Excise duties are levied on only four types of goods (liquors, tobacco, hydrocarbon oil and methyl alcohol) and none of them are related to timber products.

The charge for declaration is minimal when compare to the trade value:

Import	Export/re-export
For non-food items - 50 cents in respect of the first HKD46 000 of the value of the goods and 25 cents in respect of each additional HKD1000 or part thereof and rounded up to the nearest 10 cents.	For exports of goods whether of Hong Kong origin or not – 50 cents in respect of the first HKD46 000 of the value of the goods and 25 cents in respect of each additional HKD1000 or part thereof and rounded up to the nearest 10 cents.

Points to note: Hong Kong is a separate Customs territory to China. Therefore, lodgement of import/export declaration for any article, other than an exempted one, imported from or exported to the mainland of China is still required.

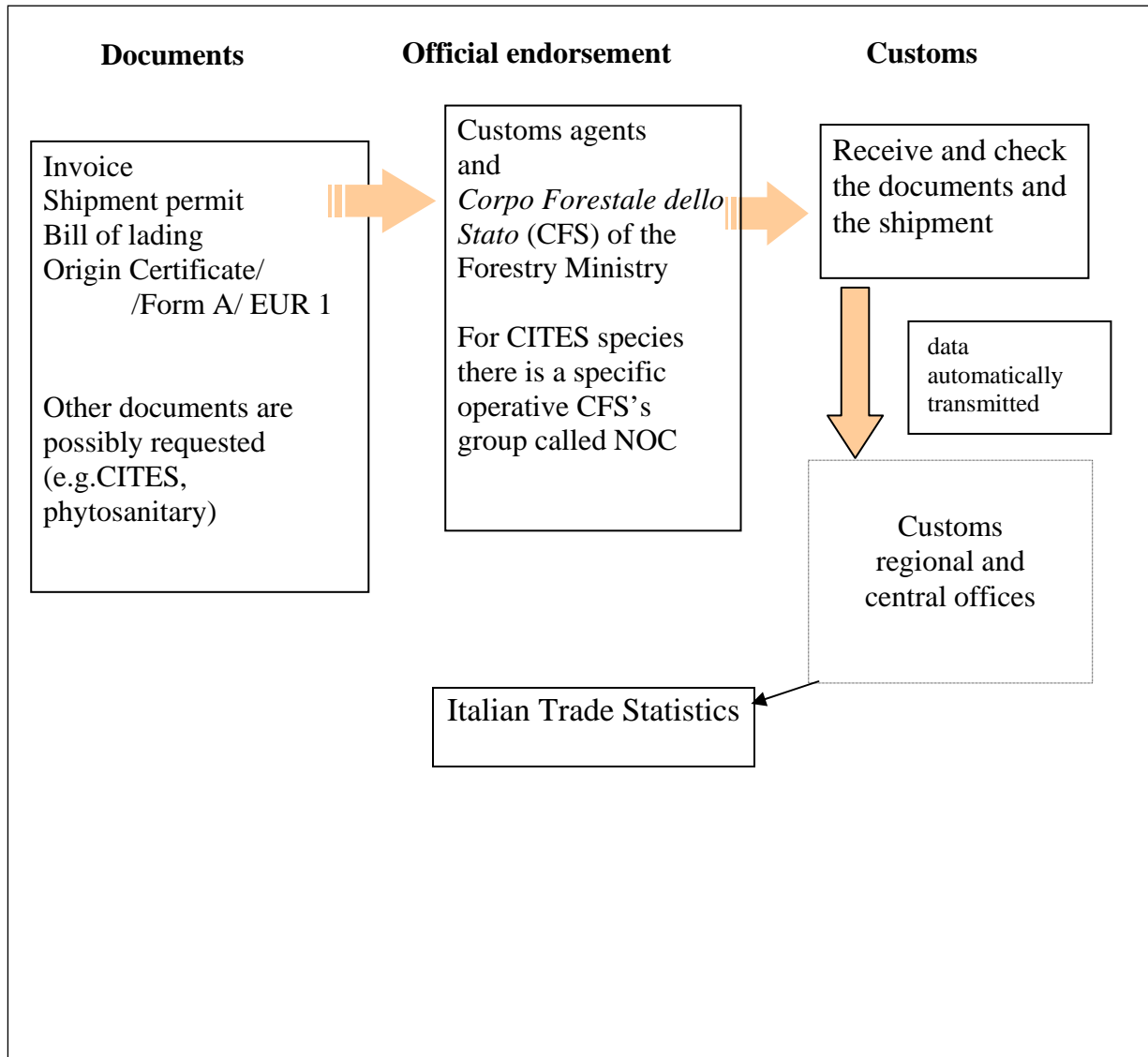
Controlled import or prohibited items

It is noted that plants are listed as a controlled import items, which is governed under the *Plant (Importation and Pest Control) Ordinance (Cap. 207, Laws of Hong Kong)*. It is illegal to import plants, plant pests or soil into Hong Kong without a valid import licence/authorization issued in advance by the Agriculture, Fisheries and Conservation Department. **However, import of timber and timber products including rattan and bamboo have been exempted from the law.** The only items prohibited from import are smokeless tobacco product, shalons, chlorofluorocarbons (CFCs), carbon tetrachloride, 1,1,1-trichloroethane and hydrobomofluorocarbons (HBFCs).

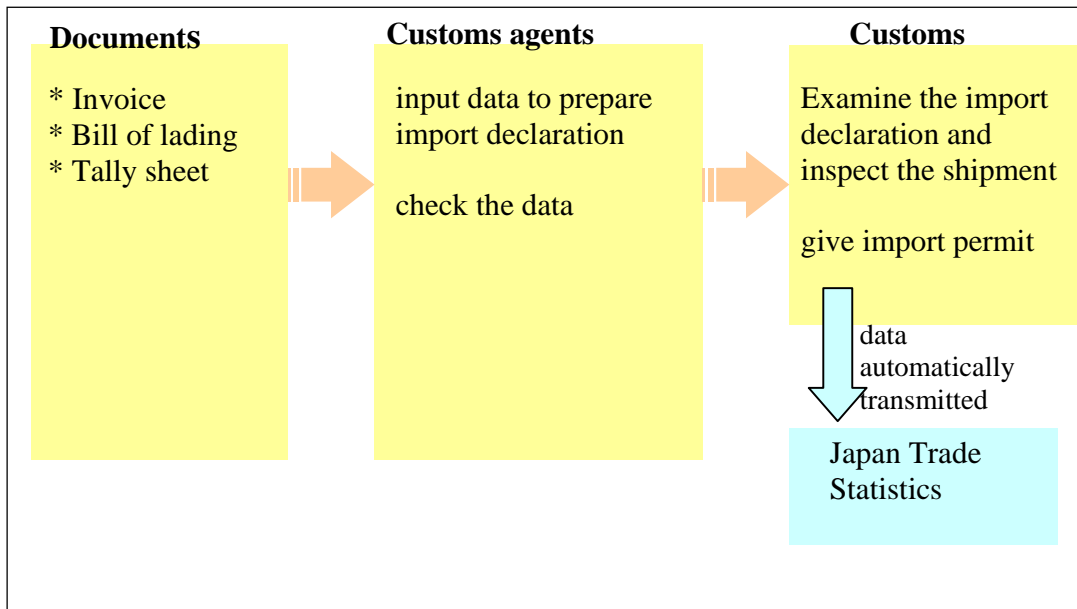
Exempted items

There are no particular items related to timber/wood products under the exempted items. Details of the exempted items could be found at www.customs.gov.hk/eng/major_declaration_statutory_e.html#annex

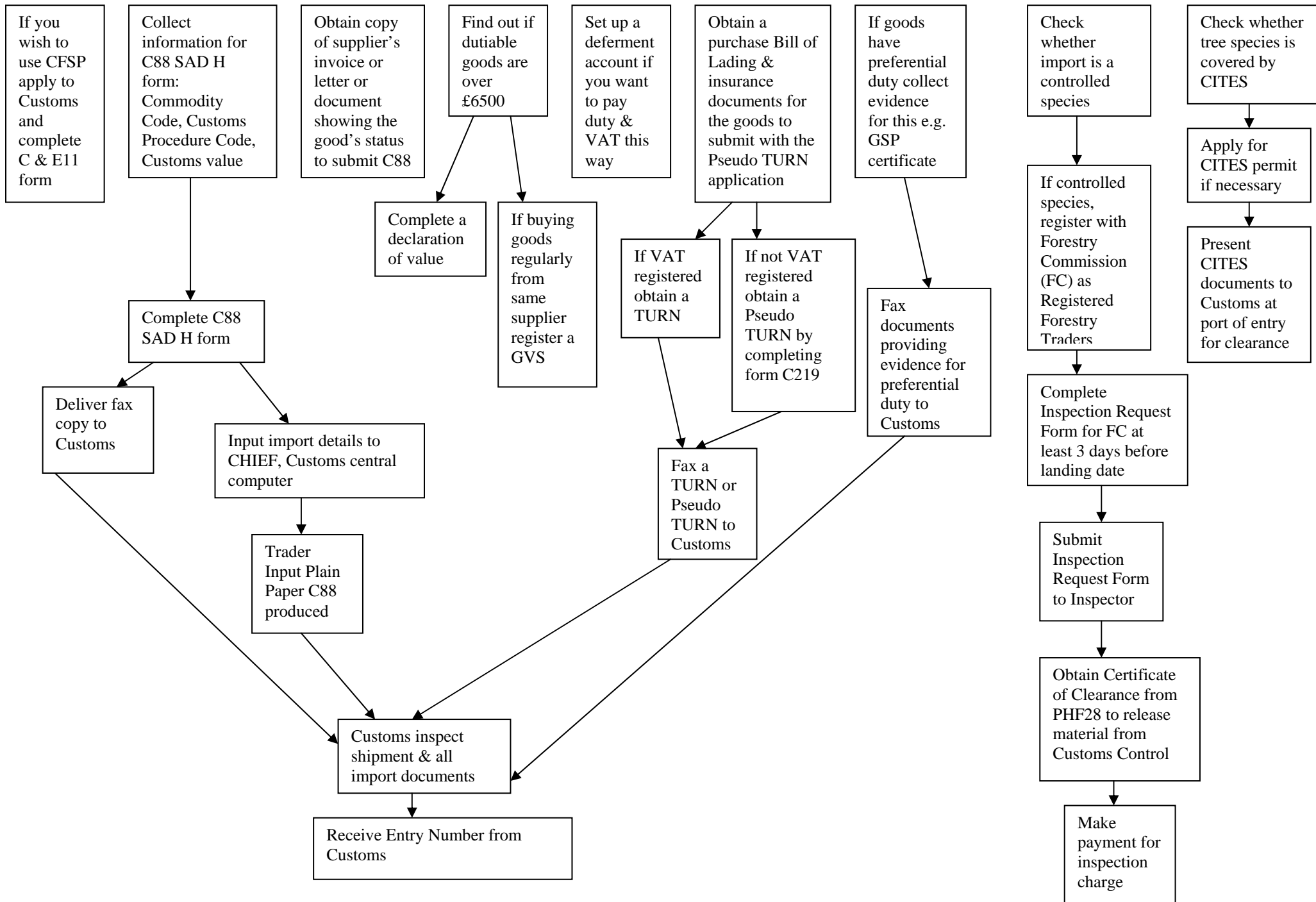
Italian import procedures and how statistics are derived



Japan import procedures and how statistics are derived



Procedures for importing timber into the UK



US timber import requirements

This document lays down the permits and documents required from the various agencies for importing timber and timber products from the USA. Information has been obtained online from the US Department of Agriculture, the US Fish and Wildlife Service and the US Census Bureau¹. Additionally, documents from the International Tropical Timber Organization (ITTO) were consulted particularly the report prepared for the ITTO by Seneca Creek Associates, LLC.²

The United States Department of Agriculture Animal and Plant Health Inspection Service (USDA APHIS), along with the Department of Homeland Security Customs and Border Protection, is responsible for inspection and enforcement for CITES plant shipments. The official statistics are issued by the Census Bureau of the US Department of Commerce.

CITES-listed timber species must be imported and exported through designated ports.

Customs and Border Protection inspects and clears shipments of dead CITES plant materials (i.e. timber), being imported into the USA.

Statistics for imported goods shipments are compiled from the records filed with Customs and Border Protection.

Documents required

- Commercial Invoice
- Manifest
- Packing list
- Bill of lading
- Form 7501: Entry summary – once the goods are released to the importer
- CITES permits
- USFWS import permits for wild collected CITES Appendix I species.
- USFWS export/import/interstate and foreign commerce of plants (ESA and/or CITES) permit
- USDA permit PPQ 585: Application for permit to import timber or timber products
- USDA permit PPQ 621: Application for protected plant permit to engage in the business of importing, exporting or re-exporting terrestrial plants or plant products that are protected. (CITES)

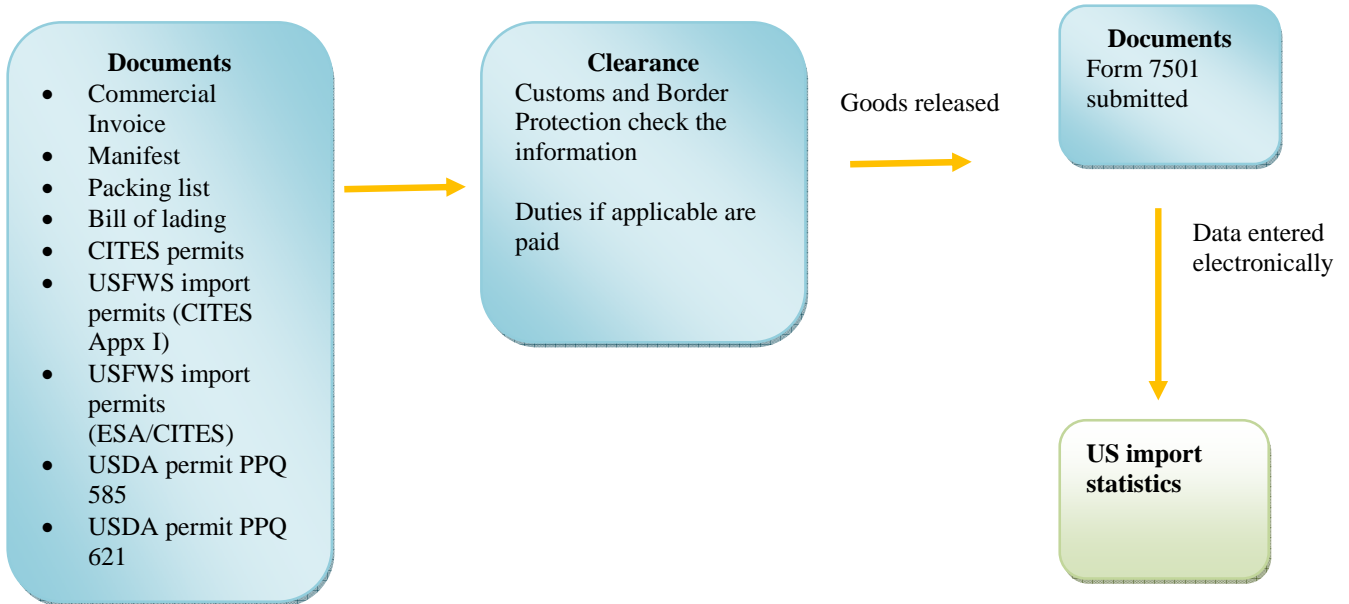
¹ <http://www.aphis.usda.gov>

<http://www.fws.gov/permits/applicationforms/ApplicationIJK.shtml>

<http://www.census.gov/econ/overview/mt0100.html>

² Goetzl, A and Wood Resources International, Ltd. (2003). Discrepancies in Foreign Trade Data: An Assessment of U.S. and ITTO Trade Statistics on Tropical Wood Trade. Prepared for the IITO by Seneca Creek Associates, LLC.

US import procedures and how statistics are derived



TRAFFIC, the wildlife trade monitoring network, works to ensure that trade in wild plants and animals is not a threat to the conservation of nature. It has offices covering most parts of the world and works in close co-operation with the Secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

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TRAFFIC

the wildlife trade monitoring network

is a joint programme of

