Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:
(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
(d) Activated charcoal (heading 38.02);
(e) Articles of heading 42.02;
(f) Goods of Chapter 46;
(g) Footwear or parts thereof of Chapter 64;
(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
(i) Goods of heading 68.08;
(j) Imitation jewellery of heading 71.17;
(k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights’ wares);
(l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(m) Parts of firearms (heading 93.05);
(n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(o) Articles of Chapter 95 (for example, toys, games, sports requisites);
(p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
(q) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood:


<table>
<thead>
<tr>
<th>Heading</th>
<th>H.S. Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harmonized System Code</td>
<td>Description</td>
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<tr>
<td>------------------------</td>
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<tr>
<td>44.01</td>
<td>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.</td>
</tr>
<tr>
<td>4401.10</td>
<td>- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</td>
</tr>
<tr>
<td></td>
<td>- Wood in chips or particles:</td>
</tr>
<tr>
<td>4401.21</td>
<td>-- Coniferous</td>
</tr>
<tr>
<td>4401.22</td>
<td>-- Non-coniferous</td>
</tr>
<tr>
<td>4401.30</td>
<td>- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</td>
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<tr>
<td>44.02</td>
<td>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</td>
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<tr>
<td>44.03</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</td>
</tr>
<tr>
<td>4403.10</td>
<td>- Treated with paint, stains, creosote or other preservatives</td>
</tr>
<tr>
<td>4403.20</td>
<td>- Other, coniferous</td>
</tr>
<tr>
<td></td>
<td>- Other, of tropical wood specified in Subheading Note 1 to this Chapter:</td>
</tr>
<tr>
<td>4403.41</td>
<td>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
</tr>
<tr>
<td>4403.49</td>
<td>-- Other:</td>
</tr>
<tr>
<td></td>
<td>- Other:</td>
</tr>
<tr>
<td>4403.91</td>
<td>-- Of oak (<em>Quercus</em> spp.)</td>
</tr>
<tr>
<td>4403.92</td>
<td>-- Of beech (<em>Fagus</em> spp.)</td>
</tr>
<tr>
<td>4403.99</td>
<td>-- Other</td>
</tr>
<tr>
<td>44.04</td>
<td>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.</td>
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<tr>
<td>4404.10</td>
<td>- Coniferous</td>
</tr>
<tr>
<td>4404.20</td>
<td>- Non-coniferous</td>
</tr>
<tr>
<td>44.05</td>
<td>Wood wool; wood flour.</td>
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<tr>
<td>44.06</td>
<td>Railway or tramway sleepers (cross-ties) of wood.</td>
</tr>
<tr>
<td>4406.10</td>
<td>- Not impregnated</td>
</tr>
<tr>
<td>4406.90</td>
<td>- Other</td>
</tr>
<tr>
<td>44.07</td>
<td>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</td>
</tr>
<tr>
<td>4407.10</td>
<td>- Coniferous</td>
</tr>
<tr>
<td></td>
<td>- Of tropical wood specified in Subheading Note 1 to this Chapter:</td>
</tr>
<tr>
<td>4407.24</td>
<td>-- Virola, Mahogany (<em>Swietenia</em> spp.), Imbuia and Balsa</td>
</tr>
<tr>
<td>4407.25</td>
<td>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
</tr>
<tr>
<td>4407.26</td>
<td>-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan</td>
</tr>
<tr>
<td>4407.29</td>
<td>-- Other</td>
</tr>
<tr>
<td></td>
<td>- Other:</td>
</tr>
<tr>
<td>4407.91</td>
<td>-- Of oak (<em>Quercus</em> spp.)</td>
</tr>
<tr>
<td>4407.92</td>
<td>-- Of beech (<em>Fagus</em> spp.)</td>
</tr>
</tbody>
</table>
4408.00

Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.

4408.10
- Coniferous
- Of tropical wood specified in Subheading Note 1 to this Chapter:
  4408.31 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau
  4408.39 -- Other
  4408.90 - Other

4409.00
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
4409.20 - Non-coniferous

4410.00
Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.

- Oriented strand board and waferboard, of wood:
  4410.21 -- Unworked or not further worked than sanded
  4410.29 -- Other
  - Other, of wood:
    4410.31 -- Unworked or not further worked than sanded
    4410.32 -- Surface-covered with melamine-impregnated paper
    4410.33 -- Surface-covered with decorative laminates of plastics
    4410.39 -- Other
  4410.90 - Other

4411.00
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/cm³:
  4411.11 -- Not mechanically worked or surface covered
  4411.19 -- Other
  - Fibreboard of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³:
    4411.21 -- Not mechanically worked or surface covered
    4411.29 -- Other
    - Fibreboard of a density exceeding 0.35 g/cm³ but not exceeding 0.5 g/cm³:
      4411.31 -- Not mechanically worked or surface covered
      4411.39 -- Other
      - Other:
        4411.91 -- Not mechanically worked or surface covered
        4411.99 -- Other

4412.00
Plywood, veneered panels and similar laminated wood.

- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:
4412.13 -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.14 -- Other, with at least one outer ply of non-coniferous wood
4412.19 -- Other
- Other, with at least one outer ply of non-coniferous wood:
4412.22 -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.23 -- Other, containing at least one layer of particle board
4412.29 -- Other
- Other:
4412.92 -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
4412.93 -- Other, containing at least one layer of particle board
4412.99 -- Other

44.13 4413.00 Densified wood, in blocks, plates, strips or profile shapes.

44.14 4414.00 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 - Cases, boxes, crates, drums and similar packings; cable-drums
4415.20 - Pallets, box pallets and other load boards; pallet collars

44.16 4416.00 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.

44.17 4417.00 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.

44.18 Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.
4418.10 - Windows, French-windows and their frames
4418.20 - Doors and their frames and thresholds
4418.30 - Parquet panels
4418.40 - Shuttering for concrete constructional work
4418.50 - Shingles and shakes
4418.90 - Other

44.19 4419.00 Tableware and kitchenware, of wood.

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 - Statuettes and other ornaments, of wood
4420.90 - Other

44.21 Other articles of wood.
4421.10 - Clothes hangers
4421.90 - Other