

44.16

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

This heading is restricted to containers which are products of the coopers' trade, that is those of which the bodies are composed of staves with grooves into which the heads and bottoms are fitted, the shape being maintained by hoops of wood or metal.

Coopers' products include casks of various kinds (tuns, barrels, hogsheads, etc.) whether tight (for wet goods) or slack (for dry goods), as well as vats, tubs, etc.

These goods may be disassembled or partly assembled, and are sometimes lined or coated inside.

The heading also covers staves and all other wooden products, finished or not, recognisable as parts of coopers' products (e.g., barrel heads, hoopwood cut to length and notched at the ends for assembly).

The heading also includes unfinished staves (stavewood), that is, the strips of wood used for forming the sides, heads or bottoms of barrels and other coopers' products. Such stavewood may be in the form of :

- (1) Strips cleft from sectors of tree trunks along the direction of the medullary rays. Such cleft staves may also be further flat sawn on one of the principal faces, the other face being merely trueed by axe or knife.
- (2) Sawn staves, **provided** that at least one of the two-principal faces is concave or convex, such curved surfaces being produced by sawing with a cylindrical saw.

The heading **excludes** :

- (a) Wood which is sawn flat on both principal faces (**heading 44.07 or 44.08**).
- (b) Containers made of staves fixed to the heads and bottoms by nailing (**heading 44.15**).
- (c) Casks, etc., cut to shape for use as furniture (e.g., tables and chairs) (**Chapter 94**).