

## **68.08**

### **68.08 - Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**

This heading covers building or heat- or sound-insulating or sound-absorbing panels, boards, tiles, blocks, etc., made of vegetable materials (such as cellulose fibre, wood fibre, wood wool, wood chips, shavings or other wood waste, sawdust, straw, reeds, rushes or *crin végétal*), agglomerated or moulded with mineral binders such as cement (including magnesium oxychloride cement), plaster, lime or sodium silicate. They may also contain mineral fillers (such as siliceous fossil earths, magnesite, sand or asbestos), or be reinforced with metal.

The types of boards, panels, etc., of this heading are all relatively light but rigid, and the vegetable materials retain their own identity in the body of the binder.

As they must be agglomerated with mineral binders, they should not be confused with particle board of **heading 44.10** nor with fibreboard of **heading 44.11** since these must be agglomerated with organic binders. The heading also **excludes** agglomerated cork (**heading 45.04**) and articles of **heading 68.11**.