

44.20

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

This heading covers panels of wood marquetry and inlaid wood, including those partly of material other than wood.

The articles of this heading may be made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood (see Note 3 to this Chapter).

It also covers a wide variety of articles of wood (including those of wood marquetry or inlaid wood), generally of careful manufacture and good finish, such as : small articles of cabinetwork (for example, caskets and jewel cases); small furnishing goods; decorative articles. Such articles are classified in this heading, even if fitted with mirrors, **provided** they remain essentially articles of the kind described in the heading. Similarly, the heading includes articles wholly or partly lined with natural or composition leather, paperboard, plastics, textile fabrics, etc., **provided** they are articles essentially of wood.

The heading includes :

- (1) Boxes of lacquered wood (of the Chinese or Japanese type); cases and boxes of wood, for knives, cutlery, scientific apparatus, etc; snuff-boxes and other small boxes to be carried in the pocket, in the handbag or on the person; stationery cases, etc.; needlework boxes; tobacco jars and sweetmeat boxes. However, the heading **excludes** ordinary kitchen spice-boxes, etc. (**heading 44.19**).
- (2) Articles of wooden furniture, **other than** those of **Chapter 94** (see the General Explanatory Note to that Chapter). This heading therefore covers such goods as coat or hat racks, clothes brush hangers, letter trays for office use, ashtrays, pen-trays and ink stands.
- (3) Statuettes, animals, figures and other ornaments.

Wooden parts of the articles of this heading are **excluded** (**heading 44.21**).

The heading also **excludes** :

- (a) Cases for musical instruments or for guns, of wood, and sheaths, cases, boxes and similar containers covered with leather or composition leather, paper or paperboard, vulcanised fibre, sheeting of plastics, or textile materials (**heading 42.02**).
- (b) Imitation jewellery (**heading 71.17**).
- (c) Clock cases and parts thereof of **Chapter 91**.
- (d) Musical instruments and parts thereof of **Chapter 92**.
- (e) Scabbards and sheaths for side-arms (**heading 93.07**).
- (f) Articles of **Chapter 94** (for example, furniture, lamps and lighting fittings).
- (g) Smoking pipes and parts thereof, buttons, pencils and other articles of **Chapter 96**.
- (h) Works of art or antiques of **Chapter 97**.