

44.14 - Wooden frames for paintings, photographs, mirrors or similar objects.

This heading covers wooden frames of all shapes and dimensions, whether cut in one piece from a solid block of wood or built up from beadings or mouldings. The frames of the heading may also be of wood marquetry or inlaid 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).

Frames remain in this heading if fitted with backs, supports and plain glass.

Printed pictures and photographs presented in wooden frames are also classified in this heading when the essential character of the whole is given by the frames; in other cases such articles are classified in **heading 49.11**.

Framed glass mirrors are also **excluded (heading 70.09)**.

In the case of framed paintings, drawings, pastels, collages and similar decorative plaques, and original engravings, prints and lithographs, to determine whether the framed articles are to be classified as a whole or whether the frames are to be classified separately, see Note 5 to Chapter 97 and the Explanatory Notes to headings 97.01 and 97.02.