

44.12

44.12 - Plywood, veneered panels and similar laminated wood (+).

4412.10 - Of bamboo

- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :

4412.31 -- With at least one outer ply of tropical wood

4412.33 -- Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.*), ash (*Fraxinus spp.*), beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp.*), chestnut (*Castanea spp.*), elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp.*), hickory (*Carya spp.*), horse chestnut (*Aesculus spp.*), lime (*Tilia spp.*), maple (*Acer spp.*), oak (*Quercus spp.*), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp.*), robinia (*Robinia spp.*), tulipwood (*Liriodendron spp.*) or walnut (*Juglans spp.*)

4412.34 -- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33

4412.39 -- Other, with both outer plies of coniferous wood

- Other :

4412.94 -- Blockboard, laminboard and battenboard

4412.99 -- Other

This heading covers :

- (1) **Plywood** consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a "ply" and plywood is usually formed of an odd number of plies, the middle ply being called the "core".
- (2) **Veneered panels**, which are panels consisting of a thin veneer of wood affixed to a base, usually of inferior wood, by glueing under pressure.

Wood veneered on to a base other than wood (e.g., panels of plastics) is also classified here provided it is the veneer which gives the panel its essential character.
- (3) **Similar laminated wood**. This group can be divided into two categories :
 - Blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued together and surfaced with the outer plies. Panels of this kind are very rigid and strong and can be used without framing or backing.
 - Panels in which the wooden core is replaced by other materials such as a layer or layers of particle board, fibreboard, wood waste glued together, asbestos or cork.

However, the heading **does not cover** massive products such as laminated beams and arches (so-called "glulam" products) (generally heading **44.18**).

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The products of this heading remain classified herein whether or not they have been 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 and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, **provided** these operations do not thereby give such products the essential character of articles of other headings.

The heading also covers plywood panels, veneered panels and panels of similar laminated wood, used as flooring panels, some of which are referred to as "parquet flooring". These panels have a thin veneer of wood affixed to the surface, so as to imitate an assembled flooring panel.

The heading also **excludes** :

- (a) Thin sheets of wood for veneering, obtained by slicing laminated wood (**heading 44.08**).
- (b) Panels of laminated densified wood (**heading 44.13**).
- (c) Cellular wood panels and assembled flooring panels, including parquet flooring panels, or tiles including those consisting of wooden blocks, strips, friezes, etc., assembled on a support of one or more layers of wood and known as "multilayer" parquet flooring panels (**heading 44.18**).
- (d) Wood marquetry and inlaid wood (**heading 44.20**).
- (e) Panels clearly identifiable as parts of furniture (generally **Chapter 94**).

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Subheading Explanatory Note.

Subheadings 4412.10, 4412.31, 4412.33, 4412.34 and 4412.39

Plywood remains classified in these subheadings even if it has been surface-covered or further worked as described in the antepenultimate paragraph of the Explanatory Note to heading 44.12.