

44.08 - Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.

4408.10 - Coniferous

- Of tropical wood specified in Subheading Note 2 to this Chapter :

4408.31 - - Dark Red Meranti, Light Red Meranti and Meranti Bakau

4408.39 - - Other

4408.90 - Other

This heading applies to wood, whether actually to be used for veneering or making plywood or for other purposes (for violins, cigar boxes, etc.), in sheets of a thickness not exceeding 6 mm (excluding any reinforcing material), obtained by sawing, slicing or peeling (rotary cutting), whether or not smoothed, dyed, coated or impregnated, or reinforced with paper or fabric backings, or in decorative sheets imitating marquetry.

Woods used for the manufacture of plywood are generally cut by the peeling process in which the log, usually prepared by steaming, or soaking in hot water, is turned on its axis against the blade of the peeling machine so that it is cut in a continuous sheet.

In slicing the log of wood, often first steamed or soaked in hot water, is cut by knives driven against it in a vertical or horizontal shearing action, the log moving towards the knife or vice versa after each operation. In a variation of the process, the log is moved forward against a stationary knife. In this way the wood is sliced into very thin sheets.

Sheets for veneering are also produced by slicing blocks of laminated wood as a substitute for veneer sheets made by the traditional method.

The sheets of this heading may be spliced (i.e., taped, stitched or glued together edge to edge to make larger sheets for use in plywood and similar laminated wood). In addition, they may be planed, sanded or end-jointed, e.g. finger-jointed (see the General Explanatory Note to this Chapter). Moreover, the fact that a sheet for plywood has been patched with paper, plastics or wood to cover or strengthen a defect (e.g., a knot hole) does not affect the classification of such a sheet in this heading.

The sheets for veneering of fine highly grained woods used in cabinet-making veneers are more often obtained by sawing or slicing.

The heading also includes short lengths of approximately square cross-section and about 3 mm in thickness used in making fireworks, cases, toys, models, etc.

The heading **excludes** sliced or peeled wood in narrow strips of the kind used for plaiting or to make chip-baskets, pill-boxes, etc. (**heading 44.04**).