

44.17 - Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.

This heading covers :

- (1) **Tools of wood, other than** tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
Tools of this heading include spatulas (**other than** kitchenware of **heading 44.19**), modelling-knives, mallets or mauls, rakes, forks, shovels, bench-screws and clamps, sand-papering blocks, etc.
- (2) **Tool bodies of wood** (e.g., stocks for planes, spokeshaves, bow saws or similar tools) not fitted with their metal working parts (blades and irons).
- (3) **Wooden handles**, whether or not turned, for tools or implements of all kinds (e.g., handles for spades, shovels, rakes, hammers, screwdrivers, saws, files, knives, smoothing irons, date or similar stamps).
- (4) **Broom or brush bodies of wood**. These are pieces of wood, finished or not, shaped to the actual form of broom or brush heads. They may sometimes consist of more than one piece.
- (5) **Brush or broom handles of wood**, whether or not turned, and whether of a kind for fitting with fibres or bristles at one end (such as paint brushes) or for fixing to bodies (e.g., broom handles).
- (6) **Boot or shoe lasts of wood** (i.e., shapes used in the manufacture of footwear) and **boot or shoe trees**, finished or not, for preserving the shape or for stretching footwear.

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).

The heading **does not cover** :

- (a) Wood roughly trimmed or rounded for the manufacture of tool handles (**heading 44.04**).
- (b) Wood merely sawn (e.g., into blocks) for manufacture into articles of this heading, but not having been shaped to the stage of blanks (**heading 44.07**).
- (c) Wooden handles for table knives, spoons and forks (**heading 44.21**).
- (d) Hat-making blocks (**heading 84.49**).
- (e) Casting moulds, etc., of wood, of **heading 84.80**.
- (f) Machinery or parts of machinery (**Chapter 84**).