

Chapter 44

Wood and articles of wood; wood charcoal**Notes.**

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

- 4.- Products of heading 44.10, 44.11 or 44.12 may be 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 or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to 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.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

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Subheading Note.

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

GENERAL

This Chapter covers unmanufactured wood, semi-finished products of wood and, in general, articles of wood.

These products may be grouped broadly as follows :

- (1) Wood in the rough (as felled, split, roughly squared, debarked, etc.) and fuel wood, wood waste and scrap, sawdust, wood in chips or particles; hoopwood, poles, piles, pickets, stakes, etc.; wood charcoal; wood wool and wood flour; railway or tramway sleepers (generally headings 44.01 to 44.06). However, the Chapter **excludes** wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (**heading 12.11**) and wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (**heading 14.04**).
- (2) Sawn, chipped, sliced, peeled, planed, sanded, end-jointed, e.g., finger-jointed (i.e., jointed by a process whereby shorter pieces of wood are glued together end to end, with joints resembling interlaced fingers, in order to obtain a greater length of wood) and continuously shaped wood (headings 44.07 to 44.09).
- (3) Particle board and similar board, fibreboard, laminated wood and densified wood (headings 44.10 to 44.13).

- (4) Articles of wood (**except** certain kinds specified in Note 1 to this Chapter and which, together with others, are referred to in the Explanatory Notes to particular headings below) (headings 44.14 to 44.21).

As a general rule, building panels composed of layers of wood and plastics are classified in this Chapter. Classification of these panels depends on their external surface or surfaces which normally give them their essential character in terms of their intended uses. Thus, for example, a building panel, used as a structural element in roofing, wall or floor applications and consisting of an external layer of particle board and a layer of insulating material of plastics, is classified in heading 44.10, whatever the thickness of the layer of plastics, since it is the rigid, strong, wood portion which allows the panel to be used as a structural element, the plastics having a subsidiary insulation function. On the other hand, a panel in which a wood backing serves merely as a support for an exterior surface of plastics is, in most cases, classified in **Chapter 39**.

Articles of wood presented unassembled or disassembled are classified with the corresponding complete articles, provided the parts are presented together. Similarly, accessories or parts of glass, marble, metal or other material presented with wooden articles to which they belong are classified with such articles whether fitted thereto or not.

Headings 44.14 to 44.21 which cover manufactured articles of wood, apply to such articles whether made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood (see Note 3 to this Chapter).

Generally speaking, throughout the Nomenclature, the classification of wood is not affected by treatment necessary for its preservation, such as seasoning, superficial charring, priming and stopping, or impregnation with creosote or other wood preservatives (e.g., coal tar, pentachlorophenol (ISO), chromated copper arsenate or ammoniacal copper arsenate); nor is it affected by reason of being painted, stained or varnished. However, these general considerations do **not** apply in the case of the subheadings of headings 44.03 and 44.06, where specific classification provision has been made for particular categories of painted, stained or preservative-treated wood.

Certain materials of a woody nature, e.g., bamboo and osier, are used mainly in making articles of basketware. In the unmanufactured state such materials are classified in **heading 14.01**, and in the form of articles of basketware in **Chapter 46**. However, products such as bamboo in chips or particles (used for the manufacture of particle board, fibreboard or cellulose pulp) and articles of bamboo or other woody materials, **other than** basketware, furniture or other articles specifically included in other Chapters, are classified in this Chapter with the corresponding products or articles of true wood, **except** where the context otherwise requires (e.g., in the case of headings 44.10 and 44.11) (see Note 6 to this Chapter).

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Subheading Explanatory Note.**Names of certain tropical woods**

For the purposes of the relevant subheadings of headings 44.03, 44.07, 44.08, 44.09 and 44.12, the names of tropical woods are designated according to the pilot-names recommended by the International Technical Association for Tropical Timber (l'Association technique internationale des bois tropicaux) (ATIBT), the French Agricultural Research Centre for International Development (Centre de Coopération Internationale en Recherche Agronomique pour le Développement) (CIRAD) and the International Tropical Timber Organization (ITTO). The pilot-name is based on the popular name employed in the principal country of production or of consumption.

The relevant pilot-names, together with corresponding scientific names and local names, are listed in the Annex to the Explanatory Notes to this Chapter.