

44.03

44.03 - Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).

- Treated with paint, stains, creosote or other preservatives :

4403.11 - - Coniferous

4403.12 - - Non-coniferous

- Other, coniferous :

4403.21 - - Of pine (*Pinus spp.*), of which any cross-sectional dimension is 15 cm or more

4403.22 - - Of pine (*Pinus spp.*), other

4403.23 - - Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which any cross-sectional dimension is 15 cm or more

4403.24 - - Of fir (*Abies spp.*) and spruce (*Picea spp.*), other

4403.25 - - Other, of which any cross-sectional dimension is 15 cm or more

4403.26 - - Other

- Other, of tropical wood :

4403.41 - - Dark Red Meranti, Light Red Meranti and Meranti Bakau

4403.49 - - Other

- Other :

4403.91 - - Of oak (*Quercus spp.*)

4403.93 - - Of beech (*Fagus spp.*), of which any cross-sectional dimension is 15 cm or more

4403.94 - - Of beech (*Fagus spp.*), other

4403.95 - - Of birch (*Betula spp.*), of which any cross-sectional dimension is 15 cm or more

4403.96 - - Of birch (*Betula spp.*), other

4403.97 - - Of poplar and aspen (*Populus spp.*)

4403.98 - - Of eucalyptus (*Eucalyptus spp.*)

4403.99 - - Other

This heading includes timber in the natural state as felled, usually with the branches lopped off, and such timber stripped of its outer or both its outer and inner bark or from which merely the rough protuberances have been removed. It also includes wood from which the waste outer layers, consisting of the most recent growths (sapwood), have been removed for economy in transport or to prevent decay.

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The principal products classified here, when of the above description, include : timber for sawing; poles for telephone, telegraph or electrical power transmission lines; unpointed and unsplit piles, pickets, stakes, poles and props; round pit-props; logs, whether or not quarter-split, for pulping; round logs for the manufacture of veneer sheets, etc.; logs for the manufacture of match sticks, woodware, etc.

Telegraph, telephone or electrical power transmission poles are also to be classified in this heading when further trimmed with a draw knife or peeled with a mechanical peeler to a smooth surface ready for use. These poles are often painted, stained, varnished or impregnated with creosote or other substances.

Tree stumps and roots of special woods, and certain growths such as those used for making veneers or smoking pipes, also fall here.

The heading also includes roughly squared wood which consists of trunks or sections of trunks of trees, the round surfaces of which have been reduced to flat surfaces by means of axe or adze, or by coarse sawing, to form wood of roughly rectangular (including square) cross-section; roughly squared wood is characterised by the presence of rough areas or bark traces. Half-squared wood, which is wood prepared in this manner on two opposite faces only, is also classified here. Timber is prepared in these forms for sawmills or may be used as such, e.g., as roofing timber.

Certain kinds of timber (e.g., teak) are split by wedges or hewn into baulks along the grain; such baulks are also regarded as falling in this heading.

The heading **excludes** :

- (a) Roughly trimmed wood suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like (**heading 44.04**).
- (b) Wood cut into the form of railway or tramway sleepers (cross-ties) (**heading 44.06**).
- (c) Wood cut into the form of planks, beams, etc. (**heading 44.07 or 44.18**).

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Subheading Explanatory Note.

Subheadings 4403.11 and 4403.12

Subheadings 4403.11 and 4403.12 cover those products which have been treated with paint, stains, creosote or other preservatives, such as coal tar, pentachlorophenol (ISO), chromated copper arsenate or ammoniacal copper arsenate, with a view to their long-term preservation.

They do not include products treated with substances for the purpose of simply maintaining them during shipment or storage.