

**44.07 - Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**

- Coniferous :

- 4407.11 -- Of pine (*Pinus spp.*)
- 4407.12 -- Of fir (*Abies spp.*) and spruce (*Picea spp.*)
- 4407.19 -- Other

- Of tropical wood :

- 4407.21 -- Mahogany (*Swietenia spp.*)
- 4407.22 -- Virola, Imbuia and Balsa
- 4407.25 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau
- 4407.26 -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
- 4407.27 -- Sapelli
- 4407.28 -- Iroko
- 4407.29 -- Other

- Other :

- 4407.91 -- Of oak (*Quercus spp.*)
- 4407.92 -- Of beech (*Fagus spp.*)
- 4407.93 -- Of maple (*Acer spp.*)
- 4407.94 -- Of cherry (*Prunus spp.*)
- 4407.95 -- Of ash (*Fraxinus spp.*)
- 4407.96 -- Of birch (*Betula spp.*)
- 4407.97 -- Of poplar and aspen (*Populus spp.*)
- 4407.99 -- Other

With a few exceptions, this heading covers all wood and timber, of any length but of a thickness exceeding 6 mm, sawn or chipped along the general direction of the grain or cut by slicing or peeling. Such wood and timber includes sawn beams, planks, flitches, boards, laths, etc., and products regarded as the equivalent of sawn wood or timber, which are obtained by the use of chipping machines and which have been chipped to extremely accurate dimensions, a process which results in a surface better than that obtained by sawing and which thereby renders subsequent planing unnecessary. It also includes sheets of sliced or peeled (rotary cut) wood, and wooden blocks, strips and friezes for flooring, **other than** those which have been continuously shaped along any of their edges, ends or faces (**heading 44.09**).

It is to be noted that the wood of this heading need not necessarily be of rectangular (including square) section nor of uniform section along the length.

The products of this heading may be planed (whether or not the angle formed by two adjacent sides is slightly rounded during the planing process), sanded or end-jointed, e.g. finger-jointed (see the General Explanatory Note to this Chapter).

#### **44.07**

The heading also **excludes** :

- (a) Wood roughly squared, e.g., by coarse sawing (**heading 44.03**).
- (b) Chipwood and the like (**heading 44.04**).
- (c) Veneer sheets and sheets for plywood (and other wood not elsewhere specified or included) of a thickness not exceeding 6 mm (**heading 44.08**).
- (d) Wood continuously shaped along any of its edges, ends or faces, of **heading 44.09**.
- (e) Strips and friezes of wood of **heading 44.12**.
- (f) Builders' joinery and carpentry (**heading 44.18**).