

## 44.18

### 44.18 - Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (+).

4418.10 - Windows, French-windows and their frames

4418.20 - Doors and their frames and thresholds

4418.40 - Shuttering for concrete constructional work

4418.50 - Shingles and shakes

4418.60 - Posts and beams

- Assembled flooring panels :

4418.73 -- Of bamboo or with at least the top layer (wear layer) of bamboo

4418.74 -- Other, for mosaic floors

4418.75 -- Other, multilayer

4418.79 -- Other

- Other :

4418.91 -- Of bamboo

4418.99 -- Other

This heading applies to woodwork, including that of wood marquetry or inlaid wood, used in the construction of any kind of building, etc., in the form of assembled goods or as recognisable unassembled pieces (e.g., prepared with tenons, mortises, dovetails or other similar joints for assembly), whether or not with their metal fittings such as hinges, locks, etc.

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 term "joinery" applies more particularly to builders' fittings (such as doors, windows, shutters, stairs, door or window frames), whereas the term "carpentry" refers to woodwork (such as beams, rafters and roof struts) used for structural purposes or in scaffoldings, arch supports, etc., and includes assembled shuttering for concrete constructional work. However, plywood panels, even if surface treated for the purposes of concrete shuttering, are classified in heading 44.12.

Builders' carpentry also includes glue-laminated timber (glulam), which is a structural timber product obtained by gluing together a number of wood laminations having their grain essentially parallel. Laminations of curved members are arranged so that the plane of each lamination is at 90 degrees to the plane of the applied load; thus, laminations of a straight glulam beam are laid flat.

This heading also covers **cellular wood panels** which are somewhat similar in appearance to the blockboard and battenboard described in the Explanatory Note to heading 44.12, but the battens or laths forming the core are spaced one from the other, either parallel or in lattice form. In certain cases the panels may consist of facing sheets separated by an internal frame at the edges only. The interstices may be packed with sound-insulating or heat-resisting materials (e.g., cork, glass wool, wood pulp, asbestos). The facing sheets may be of solid wood, particle board or similar board, fibreboard or plywood, and the panels (like those in heading 44.12) may be faced with base metal. Panels of this kind are relatively light but strong and are used for partitions, doors and sometimes in the manufacture of furniture.

This heading also covers **solid blocks, strips, friezes, etc., assembled into flooring panels (including parquet panels) or tiles**, with or without borders. It also includes flooring panels or tiles consisting of blocks, strips, friezes, etc., assembled on a support of one or more layers of wood, known as **"multilayer" parquet flooring panels**. The top layer (wear layer) is commonly made from two or more rows of strips making up the panel. These panels or tiles may be tongued and grooved at the edges to facilitate assembly.

A **shingle** is wood sawn lengthwise which is generally thicker than 5 mm at one end (the butt) but thinner than 5 mm at the other end (the tip). It may have its edges resawn to be parallel; its butt may be resawn to be at right angles to its edges or to form a curve or other shape. One of its faces may be sanded from the butt to the tip or grooved along its length.

A **shake** is wood split by hand or machine from a bolt or block. Its face reveals the natural texture of the wood resulting from the splitting process. Shakes are sometimes sawn lengthwise through their thicknesses to obtain two shakes, each then having a split face and a sawn back.

The heading **does not cover** :

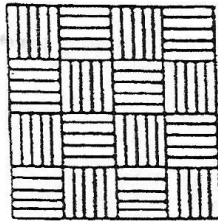
- (a) Plywood panels, veneered panels or panels of similar laminated wood, used as flooring panels, which have a thin veneer of wood affixed to the surface so as to imitate an assembled flooring panel of heading 44.18 (**heading 44.12**).
- (b) Cupboards, with or without backs, even if designed to be nailed or otherwise secured to the ceiling or wall (**heading 94.03**).
- (c) Prefabricated buildings (**heading 94.06**).

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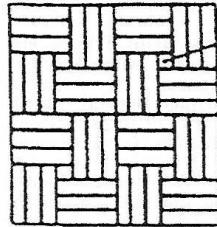
**Subheading Explanatory Note.**

**Subheading 4418.71**

Assembled flooring panels for mosaic floors are prefabricated panels composed of a number of separate square or rectangular elements and possibly including "cabochons" (small square, rectangular, triangle, diamond or otherwise shaped wooden pieces used as fillers to attain the desired pattern). The strips are laid out according to a certain pattern, e.g., chequered, "basket-weave" and herringbone (see examples below).

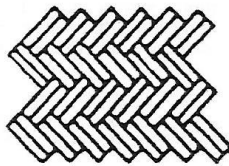


*Chequered pattern*



*'Basket-weave' pattern*

*Cabochon*



*Herringbone pattern*