

44.15

44.15 - Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.

4415.10 - Cases, boxes, crates, drums and similar packings; cable-drums

4415.20 - Pallets, box pallets and other load boards; pallet collars

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).

(I) PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS

This part of the heading includes :

- (1) Packing cases and boxes with solid sides, lids and bottoms, used for general packing and transport purposes.
- (2) Crates, fruit or vegetable boxes, egg trays and other containers with slatted sides and open tops (including those of a kind used for the transport of glassware, ceramic products, machinery, etc.).
- (3) Boxes made of sliced or peeled wood (but **not** those of plaited wood) of the kind used for packing cheese, pharmaceutical products, etc.; match-boxes (including those with a striking surface) and conical open containers for marketing butter, fruit, etc.
- (4) Drums and barrel-shaped containers, **not** of the kind made by coopers, such as are used for the transport of dry colours, chemicals, etc.

These containers may be presented without a lid ("open" containers such as cases, crates, etc.). They may be unassembled or partly assembled, **provided** the wood is in sets of the parts necessary to make a complete container or an incomplete container having the essential character of a complete container. Where the wood is not in such sets, it is to be classified as sawn or planed wood, plywood, etc., as the case may be.

The packing cases, etc., of this heading may be simply nailed or dovetailed or otherwise jointed. They may be fitted with hinges, handles, fasteners, feet or corner pieces, or lined with metal, paper, etc.

Used boxes, crates, etc., capable of further use as such, remain classified in this heading, but those not usable except as fuel are **excluded** (**heading 44.01**).

The heading also **excludes** :

- (a) Articles of **heading 42.02**.
- (b) Caskets, cases, and similar articles of **heading 44.20**.
- (c) Containers specially designed and equipped for carriage by one or more modes of transport (**heading 86.09**).

(II) CABLE-DRUMS

Cable-drums are large drums, often with a diameter exceeding 1 m, used to hold and transport electric cables, telephone cables and similar cables. They are intended to be rolled to assist in laying the cable.

(III) PALLETS, BOX PALLETS AND OTHER LOAD BOARDS

Load boards are portable platforms for the assembly of a quantity of goods to form a unit load for handling, transportation and storage by mechanical appliances.

A pallet is a load board consisting of two decks separated by bearers or a single deck supported by feet and designed essentially for handling by means of fork-lift trucks or pallet trucks. Box pallets have a superstructure of at least three fixed, removable or collapsible vertical sides and designed for stacking with a double-decked pallet or another box pallet.

Platforms, post platforms, collar-type box platforms, side-rail platforms and end-rail platforms are other examples of load boards.

(IV) PALLET COLLARS

Pallet collars are collars made up of four pieces of wood, usually with hinges on the ends to form a frame that is placed over the pallet itself.