44.06 - Railway or tramway sleepers (cross-ties) of wood (+).

- Not impregnated:

4406.11 -- Coniferous

4406.12 -- Non-coniferous

- Other:

4406.91 -- Coniferous

4406.92 -- Non-coniferous

This heading covers unplaned wood in pieces of more or less rectangular section of the kind commonly used to support railway or tramway track. The heading also includes switch ties, which are longer than sleepers, and bridge ties, which are wider and thicker and usually longer than sleepers.

The edges of these products may be roughly chamfered and they may be provided with holes or seatings for fixing the rails or chairs. They may also sometimes be strengthened at the ends by means of staples, nails, bolts or steel strips to prevent their splitting.

The products of this heading may be surface treated with insecticides or fungicides for the purpose of protection. For long-term preservation they are often impregnated with creosote or other substances.

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Subheading Explanatory Note.

Subheadings 4406.11 to 4406.92

For the purposes of classification in these subheadings, the expression "impregnated" means treated with crossote or other preservatives with a view to their long-term preservation. It **does not include** sleepers treated with a fungicide or insecticide for the purpose of protecting them from fungi or parasites simply during shipment or storage, which are to be classified as "not impregnated".