

44.09

44.09 - Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.

4409.10 - Coniferous

- Non-coniferous :

4409.21 -- Of bamboo

4409.22 -- Of tropical wood

4409.29 -- Other

This heading covers timber, particularly in the form of boards, planks, etc., which, after sawing or squaring, has been continuously shaped along any of its edges, ends or faces either to facilitate subsequent assembly or to obtain the mouldings or beadings described in Item (4) below, whether or not planed, sanded or end-jointed, e.g. finger-jointed (see the General Explanatory Note to this Chapter). Continuously shaped wood covers both products with a uniform cross-section throughout the length or width and products having a repetitive design in relief.

Tongued and grooved wood consists of boards of which one edge or end is grooved and the other flanged (tongued), the tongue of one board fitting into the groove of another when assembled side by side.

Rebated boards are those in which one or more edges or ends have been cut to form a step.

Chamfered boards are those of which one or more corners have been removed at an angle to the face and the edge or end.

Other common forms of timber covered by the heading include :

- (1) **Boards with rounded edges or ends.**
- (2) **V-jointed wood** (i.e., wood tongued and grooved with chamfered edges or ends), including **centre-V-jointed** wood (i.e., with a V-shaped channel in the centre of the board and also usually tongued and grooved and sometimes chamfered at the edges or ends).
- (3) **Beaded wood** (i.e., wood tongued and grooved with a simple bead between the edge or end and the tongue), including **centrebeaded** wood (i.e., wood tongued and grooved with a simple bead along the centre of the face).
- (4) **Moulded wood** (also known as mouldings or beadings), i.e., strips of wood shaped to various contours (obtained mechanically or by hand), such as are used for the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery.
- (5) **Rounded woods** such as drawn woods, which are very thin rods, generally of round section, of a kind used in the manufacture of certain types of match splints, pegs for footwear, certain types of wooden sun-blinds (pinoleum blinds), toothpicks, cheese-making screens, etc. Dowelling in the length, being round wooden rods or poles of a uniform cross-section, generally ranging in diameter from 2 mm to 75 mm and in length from 45 cm to 250 cm, of a kind used, e.g., for joining parts of wooden furniture, is also classified in this heading.

The heading also covers strips and friezes for flooring consisting of narrow pieces of boards, provided they have been continuously shaped, e.g., tongued and grooved. If they have not been worked beyond planing, sanding or end-jointing, e.g. finger-jointing, they fall in heading 44.07.

Strips of plywood or veneered wood for parquet flooring are also **excluded** (**heading 44.12**).

The heading also **excludes** :

- (a) Planed or other worked boards presented in sets as box boards (**heading 44.15**).
- (b) Wood which has been mortised or tenoned, dovetailed or similarly worked at the ends and wood assembled into panels being builders' carpentry or joinery (e.g., assembled flooring panels, including parquet flooring panels, made up from wooden blocks, strips, friezes, etc., whether or not on a support of one or more layers of wood) (**heading 44.18**).
- (c) Panels consisting of laths of roughly sawn wood, assembled with glue in order to facilitate transport or later working (**heading 44.21**).
- (d) Moulded wood built up by superimposing a moulding on another piece of moulded or unmoulded wood (**heading 44.18** or **44.21**).
- (e) Wood which has been surface worked beyond planing or sanding, other than painting, staining or varnishing (e.g., veneered, polished, bronzed, or faced with metal leaf) (generally **heading 44.21**).
- (f) Wooden strips of a kind clearly identifiable for incorporation in an article of furniture, such as notched strips for cupboard and bookcase shelves, etc. (**heading 94.03**).