

## 44 Wood and articles of wood; wood charcoal

### Notes

1. This Chapter does not cover:
  - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
  - b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
  - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
  - d) activated charcoal (heading 3802);
  - e) articles of heading 4202; or
  - f) goods of Chapter 46;
  - g) footwear or parts of footwear of Chapter 64;
  - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - i) goods of heading 6808;
  - k) imitation jewellery of heading 7117;
  - l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - n) parts of firearms (heading 9305);
  - o) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
  - p) articles of Chapter 95 (for example, toys, games, sport requisites); or
  - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; or
  - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression «densified wood» means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to «wood» in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

### Subheading notes

1. For the purposes of subheading 4401.31, the expression «wood pellets» means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression «wood briquettes» means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, «S-P-F» refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, «Hem-fir» refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.