



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM  
COMMITTEE

-  
23rd Session

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(+ Annexes)  
O. Eng.

H3-1

Brussels, 20 April 1999.

AMENDMENTS TO THE NOMENCLATURE TO CLARIFY

THE SCOPE OF HEADING 44.09

(Item VIII.8 on Agenda)

Reference documents :

- 40.104 (HSC/17)
- 40.260, Annex IJ/16 (HSC/17 – Report)
- 40.457 (HSC/18)
- 40.600, Annex H/14 (HSC/18 – Report)
- 41.303 (HSC/20)
- 41.600, Annex F/4 (HSC/20 – Report)
- 41.807 (RSC/17)
- 41.920, Annexes B/8 and D/4 (RSC/17 – Report)
- 42.024 (HSC/21)
- 42.090, Annex A/V (HSC/21 – WP Report)
- 42.100, Annexes F/1 (paras. 60 to 62), G/5, L/12, M/9 and N/10 (HSC/21 – Report)
- 42.445 (HSC/22)
- 42.494 (HSC/22)
- 42.750, Annexes G/20 and K/4 (HSC/22 – Report)

I. BACKGROUND

1. At its 22<sup>nd</sup> Session the Harmonized System Committee examined the possible amendment of heading 44.09 to clarify its scope, on the basis of the Secretariat's proposal set out in Doc. 42.445. The US Delegate, while he could accept the proposed amendment to heading 44.09, as contained in Doc. 42.445, suggested an alternative text to be inserted at the end of the present wording, in order to capture the product classified by the Committee. The US text would specifically refer to the ends having undergone a shaping for purposes of joining (i.e., tonguing, grooving, rebating, v-jointing and beading). He was invited to submit his Administration's formal proposal to the Secretariat in good time so that the Committee could take a final decision on this question at its next session in May 1999.

File No. 2611

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2. The Delegate of the EC requested that the working document should incorporate, in addition to the text to be proposed by the US, the text as adopted by the Sub-Committee (i.e., as contained in the Annex to Doc. 42.445).
3. The Committee agreed to further discuss this matter at its next session with a view to taking a final decision on this question.

## II. SECRETARIAT COMMENTS

4. On 22 February 1999 the Secretariat received a note from the US Administration concerning the proposed amendment to heading 44.09. This note is reproduced in Annex I to this document.
5. The Secretariat understands that the US can accept the proposed legal amendment of heading 44.09 (as contained in Annex II to this document), but that, as part of the Article 16 procedure, the Explanatory Note to that heading should be further amended so as to reflect the Committee's decision in a more systematic way.
6. The Secretariat has no objection to the proposed rewording of the relevant parts of the Explanatory Note to heading 44.09, noting that the US basically suggests introducing the word "end" in connection with the word "edge". The Secretariat has reproduced the relevant amendments to the Explanatory Note in Annex II to the document. It is to be noted, however, that the current French version of the Explanatory Note to heading 44.09 on page 677 refers in many cases to "bords" and "côtés", which, in the Secretariat's view, cover both, the edges and the ends. Consequently, the Secretariat has inserted a reference to the French equivalent of "ends" (i.e., "bouts") in the French version of the first and third paragraphs of the said Explanatory Note only, and left the references to "bords" and "côtés" unchanged.
7. Following the US proposal, the Secretariat has identified a number of other references in the Explanatory Notes to Chapter 44, which are related to the provisions of heading 44.09. They concern, in particular, references to "edges" in headings 44.07, 44.10, 44.11 and 44.12. The Secretariat suggests amending the relevant parts of these Explanatory Notes in accordance with the proposed amendments to the Explanatory Note to heading 44.09 (i.e., to insert a reference to "end" or "ends", as the case may be). Appropriate drafts to this effect are reproduced in Annex II.
8. Finally, as indicated in paragraph 5 of Doc. 42.445, the proposed amendment would, in the view of the Secretariat, not cause a transfer of products from other headings to heading 44.09, since the present wording of that heading already covers products with their ends (widths), tongued and grooved, for example. Moreover, at its last session (HSC/22 – November 1998) the Committee adopted a new second sentence in the first paragraph of the Explanatory Note to heading 44.09, indicating that for the purposes of that heading, the term "edges" also included the ends. As indicated by the US, this new sentence should be deleted once the heading text has been amended. The US note recognizes this consequential amendment.

## III. CONCLUSIONS

9. The Committee is invited to consider the proposed amendment to heading 44.09 and to the Explanatory Notes to headings 44.07, 44.09, 44.10, 44.11 and 44.12, set out in the Annex hereto, taking into account the Secretariat's observations in paragraphs 4 to 8 above.

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x        x

UNITED STATES NOTE  
POSSIBLE AMENDMENTS TO THE EXPLANATORY NOTES  
ARISING FROM THE CLASSIFICATION OF WOOD FLOORING STRIPS

1. At its 18<sup>th</sup> Session, the Committee examined the classification of certain wood flooring strips worked at the edges (along the grain) and the ends (across the grain). The Committee decided that the product is classified in heading 44.09. (Annex H/14, Doc. 40.600). At its 20<sup>th</sup> Session, the Committee reconsidered the matter on the basis of a reservation filed by the United States. At that time, the Committee re-confirmed its decision to classify the product in heading 44.09. (Annex F/4, Doc. 41.600).
2. During the course of discussions, the United States and Canadian Delegates pointed out that the Explanatory Notes indicate that heading 44.09 is limited to wood which is shaped along the edges. Other Delegates agreed that clarification in the Explanatory Notes was necessary to avoid confusion. (Paragraphs 1 through 4, Annex H/14, Doc. 40.600). At its 22<sup>nd</sup> Session, the Committee addressed this issue by adding a sentence to the Explanatory Notes of heading 44.09 which states that "for the purposes of this heading the term "edges" includes the ends."
3. Before the Committee is a proposal to amend the text of heading 44.09 to include a reference to the "ends." (Annex to Document 42.445). The proposed amendment is intended to make it explicit at the legal level that heading 44.09 covers wood that is continuously shaped at the ends. The United States can accept the proposed legal amendment.
4. Nevertheless, as part of the Article 16 procedure, the United States proposes that the Explanatory Notes be further amended so as to reflect the Committee's decision in a more systematic way. A United States proposal to delete the current Explanatory Note 44.09 and insert a new Explanatory Note 44.09 is set forth as an attachment to this document. In most instances, the proposed amendment adds the term "ends" or "width" as appropriate throughout the Explanatory Notes of heading 44.09. If these amendments are approved, the Explanatory Note amendment accepted at the Committee's 22<sup>nd</sup> Session would no longer be necessary. (Annex K/4 to Document 42.750). Therefore, in our proposal we also delete the second sentence of the first paragraph of Explanatory Note 44.09 in which it is stated that the term "edges" includes the ends.
5. As a purely technical matter, the United States also notes that the existing exclusion for wooden strips identifiable for use in furniture is located in the section of the Explanatory Notes which sets forth examples of what is covered by heading 44.09. In our view, it would be useful to group this exclusion with the list of exclusions at the end of the Explanatory Notes to heading 44.09. Therefore, we propose to delete this exclusion and to insert a new exclusion (f) on page 678 for these goods.

ARTICLE 16 PROCEDURE  
AMENDMENTS TO THE EXPLANATORY NOTES

<p><u>Pages 677-678. Explanatory Note 44.09.</u> <u>Existing texts.</u></p> <p><b>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 OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED.</b></p> <p>4409.10 - <b>Coniferous</b></p> <p>4409.20 - <b>Non-coniferous</b></p> <p>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 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). For the purposes of this heading the term "edges" includes the ends. Continuously shaped wood covers both products with a uniform cross-section throughout the length and products having a repetitive design in relief.</p> <p><b>Tongued and grooved wood</b> consists of boards of which one edge is grooved and the other flanged (tongued), the tongue of one board fitting into the groove of another when assembled side by side.</p> <p><b>Rebated boards</b> are those in which one or both edges have been cut to form a step.</p> <p><b>Chamfered boards</b> are those of which one or more corners have been removed lengthwise at an angle to the face and the edge.</p> <p>Other common forms of timber covered by the heading include:</p> <p style="text-align: center;">(1) <b>Round-edged boards.</b></p>	<p><u>Pages 677-678. Explanatory Note 44.09.</u> <u>Delete and substitute the following.</u></p> <p><b>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 FINGER-JOINTED.</b></p> <p>4409.10 - <b>Coniferous</b></p> <p>4409.20 - <b>Non-coniferous</b></p> <p>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.</p> <p><b>Tongued and grooved wood</b> 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.</p> <p><b>Rebated boards</b> are those in which one or more edges or ends have been cut to form a step.</p> <p><b>Chamfered boards</b> are those of which one or more corners have been removed at an angle to the face and the edge or end.</p> <p>Other common forms of timber covered by the heading include:</p> <p style="text-align: center;">(1) <b>Boards with rounded edges or ends.</b></p>
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(2) **V-jointed** wood (i.e., wood tongued and grooved with chamfered edges), 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).

(3) **Beaded** wood (i.e., wood tongued and grooved with a simple bead between the edge 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.

Wooden strips of a kind clearly identifiable for incorporation in an article of furniture, such as notched strips for cupboard and bookcase shelves, etc., are **excluded (heading 94.03)**.

(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 parquet 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)**.

(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 parquet 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)**.

<p>The heading also <b>excludes</b> :</p> <p>(a) Planed or other worked boards presented in sets as box boards (<b>heading 44.15</b>).</p> <p>(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., parquet flooring panels made up from parquet flooring blocks, strips, etc., whether or not on a support of one or more layers of wood) (<b>heading 44.18</b>).</p> <p>(c) Panels consisting of laths of roughly sawn wood, assembled with glue in order to facilitate transport or later working (<b>heading 44.21</b>).</p> <p>(d) Moulded wood built up by superimposing a moulding on another piece of moulded or unmoulded wood (<b>heading 44.18 or 44.21</b>).</p> <p>(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 <b>heading 44.21</b>).</p>	<p>The heading also <b>excludes</b> :</p> <p>(a) Planed or other worked boards presented in sets as box boards (<b>heading 44.15</b>).</p> <p>(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., parquet flooring panels made up from parquet flooring blocks, strips, etc., whether or not on a support of one or more layers of wood) (<b>heading 44.18</b>).</p> <p>(c) Panels consisting of laths of roughly sawn wood, assembled with glue in order to facilitate transport or later working (<b>heading 44.21</b>).</p> <p>(d) Moulded wood built up by superimposing a moulding on another piece of moulded or unmoulded wood (<b>heading 44.18 or 44.21</b>).</p> <p>(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 <b>heading 44.21</b>).</p> <p>(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., are excluded (<b>heading 94.03</b>).</p>
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ANNEXE II

REMANIEMENTS A APPORTER A LA NOMENCLATURE ET

AUX NOTES EXPLICATIVES

EN VUE DE PRECISER LE LIBELLE DU N° 44.09

(Point VIII.8 de l'ordre du jour)

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ANNEX II

AMENDMENTS TO THE NOMENCLATURE AND

TO THE EXPLANATORY NOTES

TO CLARIFY THE SCOPE OF HEADING 44.09

(Item VIII.8 on Agenda)





PROCEDURE DE L'ARTICLE 16

I. AMENDEMENT DE LA NOMENCLATURE

CHAPITRE 44.

N° 44.09. Libellé.

Remplacer “**d’une ou de plusieurs rives ou faces**” par “**d’une ou de plusieurs rives, faces ou bouts**”.

II. MODIFICATION DES NOTES EXPLICATIVES

CHAPITRE 44.

Page 676. N° 44.07.

1. Premier paragraphe. Dernière ligne.

Remplacer “leurs rives ou faces” par “leurs rives, faces ou bouts”.

2. Dernier paragraphe. Exclusion d).

Remplacer “rives ou faces” par “rives, faces ou bouts”.

Page 677. N° 44.09.

1. Libellé.

Remplacer “**D’UNE OU DE PLUSIEURS RIVES OU FACES**” par “**D’UNE OU DE PLUSIEURS RIVES, FACES OU BOUTS**”.

2. Premier paragraphe. Deuxième ligne.

Remplacer “d’une ou de plusieurs rives ou faces” par “d’une ou de plusieurs rives, faces ou bouts”.

3. Premier paragraphe. Deuxième et troisième phrases.

Nouvelle rédaction :

“On traite comme bois profilés ceux dont la section transversale est uniforme sur toute la longueur ou largeur et ceux qui comportent un motif en relief qui se répète.”

4. Deuxième à cinquième paragraphes.

Nouvelle rédaction :

“ Les **bois bouvetés** sont des bois dont les bords sont rainés et languetés, c'est-à-dire qui présentent des rainures et des saillies ou languettes pour leur permettre de s'adapter les uns aux autres.

Les **bois feuillurés** consistent en bois dont les rives ou bouts présentent un évidement à profil carré ou rectangulaire.

Les **bois chanfreinés** sont des bois dont les arêtes ont été abattues.

La présente position couvre également :

- 1) Les **planches rabotées à bords arrondis**.
- 2) Les **bois joints en V** dont les côtés sont rainés, languetés et partiellement chanfreinés, y compris les bois rainés, languetés et chevrons au centre, qui sont parfois chanfreinés.
- 3) Les **planches rainées et languetées** pour plafonds, etc., présentant une moulure simple aux bords ou au centre.
- 4) Les **bois moulurés** (connus également sous le nom de moulures ou baguettes) c'est-à-dire les lattes de bois de divers profils (obtenus mécaniquement ou à la main) qui sont utilisés pour la fabrication des cadres, pour l'encadrement des papiers de tentures ou pour la décoration des ouvrages de menuiserie ou d'ébénisterie."

Page 678. N° 44.09. Dernier paragraphe. Nouvelle exclusion f).

Après l'exclusion e) insérer la nouvelle exclusion f) suivante :

- "f) Les baguettes en bois reconnaissables comme étant destinées à faire partie intégrante d'un meuble, telles que les baguettes dentées pour rayons d'armoires, de bibliothèques, etc., (n° 94.03)."

Page 679. N° 44.10. Cinquième paragraphe.

Texte anglais seulement.

Page 680. N° 44.11. Sixième paragraphe.

Texte anglais seulement.

Page 682. N° 44.12. Quatrième paragraphe.

Texte anglais seulement.

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ARTICLE 16 PROCEDURE

I. AMENDMENT TO THE NOMENCLATURE

CHAPTER 44.

Heading 44.09. Heading text.

Delete “**edges or faces**” and substitute “**edges, ends or faces**”.

II. AMENDMENT TO THE EXPLANATORY NOTES

CHAPTER 44.

Page 676. Heading 44.07.

1. First paragraph. Last line.

Delete “edges or faces” and substitute “edges, ends or faces”.

2. Last paragraph. Exclusion (d).

Delete “edges or faces” and substitute “edges, ends or faces”.

Page 677. Heading 44.09.

1. Heading text.

Delete “**EDGES OR FACES**” and substitute “**EDGES, ENDS OR FACES**”.

2. First paragraph. Second line.

Delete “edges or faces” and substitute “edges, ends or faces”.

3. First paragraph. Second and third sentences.

Delete and substitute :

“Continuously shaped wood covers both products with a uniform cross-section throughout the length or width and products having a repetitive design in relief.”

4. Second to fifth paragraphs.

Delete and substitute :

“ **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.”

Page 678. Heading 44.09. Last paragraph (exclusions). New exclusion (f).

Insert the following new exclusion (f) after exclusion (e) :

“(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**).”

Page 679. Heading 44.10. Fifth paragraph. Fourth line.

Delete “surface or edge worked,” and substitute “worked at the surface, the edge or the end,”.

Page 680. Heading 44.11. Penultimate paragraph. Fourth line.

Delete “surface or edge worked,” and substitute “worked at the surface, the edge or the end,”.

Page 682. Heading 44.12. Fourth paragraph. Fourth line.

Delete “surface or edge worked,” and substitute “worked at the surface, the edge or the end,”.