



HARMONIZED SYSTEM
COMMITTEE

-
29th Session
-

NC0556E1

O. Eng.

Brussels, 6 March 2002.

CLASSIFICATION OF CERTAIN PANELS OF WOOD

(Item IX.6 on Agenda)

I. BACKGROUND

1. On numerous occasions, the Secretariat has been requested to express its view on the classification of certain panels of wood, obtained by gluing several strips of wood edge-to-edge. On 7 October 2001, the Secretariat received a request from the Customs Administration of **Malta**, together with a sample, to refer this classification issue to the Harmonized System Committee for consideration. The sample will be available to delegates for examination during the meeting.

II. NOTE FROM MALTA

2. “[. . .]”

The panels under consideration consist of several narrow pieces of pine wood which are 1.5 inches (approximately 3.8 cm – *Secr.*) wide and which have been glued lengthwise to form a panel of about 4 ft x 8 ft (approximately 122 cm x 244 cm– *Secr.*). These narrow pieces of wood are not finger-jointed; on the other hand, the panels are planed.

These panels are not produced to form identifiable parts of furniture but have to be cut up in order to be used to produce furniture.

It has been suggested that, taking into account the General Explanatory Note to Chapter 44 classifying finger-jointed wood (to obtain greater lengths of wood) under HS headings 44.07 to 44.09, the product under consideration, even though not finger-jointed, should fall under the same HS headings. However, in our view these panels should fall under HS heading 44.21, since they are further worked than the products falling under the

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other two headings mentioned above. HS heading 44.18 has been excluded since the panels of wood, as they have been presented, have to be cut up and cannot be said to be recognisable parts of furniture. [. . .].”

III. SECRETARIAT COMMENTS

Rectangular panels of wood (approximately 122 cm x 244 cm x 18 cm), sanded, obtained by gluing a number of strips of wood edge-to-edge, having a width of approximately 3.8 cm.

3. The Secretariat considers that headings 44.07, 44.18 and 44.21 merit consideration.

Heading 44.07

4. Heading 44.07 covers “Wood sawn or chipped lengthwise, [. . .] whether or not [. . .] end-jointed, of a thickness exceeding 6 mm”. The General Explanatory Note to Chapter 44, second paragraph, on page 802, describes the scope of heading 44.07 as follows :

“These products may be grouped broadly as follows :

[. . .]

- (2) [. . .] end-jointed, e.g., finger-jointed (i.e., jointed by a process whereby shorter pieces of wood are glued together end to end, with joints resembling interlaced fingers, in order to obtain a greater length of wood) [. . .] wood (headings 44.07 to 44.09).”

(French :

“Ces produits peuvent être groupés dans les catégories suivantes :

[. . .]

- 2) Les bois [. . .] assemblés en bout, par jointure digitale, par exemple (procédé qui donne un joint collé ressemblant à des doigts entrelacés et qui consiste à assembler bout à bout des tronçons plus courts de façon à obtenir une pièce de bois de longueur voulue) [. . .] (n^{os} 44.07 à 44.09).”

5. Background documents on the drafting of Chapter 44 indicate that any type of end-jointing (e.g., end-gluing and edge-to-edge gluing) were admissible for products of heading 44.05 (HS heading 44.07). A draft legal Note to Chapter 44 was suggested to clarify the scope of heading 44.05 (HS heading 44.07), referring, among others, to “finger-jointed or edge-glued wood” (Doc. 20.904, NC/33). It was decided, however, not to refer to “wood glued edge to edge”, to avoid difficulty in establishing a dividing line between the products classified in heading 44.05 (HS heading 44.07) and those falling within other headings (Doc. 21.530, Annex D/1 – NC/34 Report).

6. In this context, the Secretariat would like to recall the Committee's decision to classify certain wood flooring strips in heading 44.09 (Classification Opinion 4409.10 or 4409.20/1), taking into account that the text of that heading did not exclude products of that heading worked at the ends (Annex F/4 to Doc. 41.600 – HSC/20 Report). To clarify the scope of heading 44.09, the Committee adopted (i) an amendment to the Explanatory Note to heading 44.09 (HS 1996), indicating that “for the purposes of this heading the term “edges” includes the ends”, and (ii) a new wording of heading 44.09, referring explicitly to “ends” in addition to “edges” (“Wood [. . .] continuously shaped [. . .] along any of its edges, ends or faces [. . .]”) (emphasis added). The latter amendment (i.e., the insertion of “ends”) came into force on 1 January 2002.
7. From the text of heading 44.09 as referred to in paragraph 6 above, one may conclude that the terms “edges” and “ends” (in French “rives” and “bouts”, respectively) are two distinct phenomena, which do not necessarily overlap. In addition, the reference to “end-jointed” in the General Explanatory Note to Chapter 44 and the indication that shorter pieces of wood are glued together to obtain a greater length of wood (see paragraph 4 above), seem to imply that the processes admissible for heading 44.07 are restricted to those which result in a longer piece of wood, not in a wider panel. The Secretariat is, therefore, inclined to rule out classification in heading 44.07.

Heading 44.18

8. This heading covers “builders’ joinery and carpentry”, which is described as “woodwork used in the construction of any kind of building, etc., in the form of assembled goods or as recognisable unassembled pieces (e.g., prepared with tenons, mortises, dovetails or other similar joints for assembly)” (first paragraph of the Explanatory Note to that heading, on page 820). Glue-laminated timber (glulam), a structural timber product obtained by gluing together a number of wood laminates, is referred to as an example of “builders’ carpentry”. However, since the panel at issue is not a type of glulam and is not used in the construction industry, classification in heading 44.18 should also be ruled out.

Heading 44.21

9. This heading covers articles of wood, not covered by any of the foregoing headings. Since the product is not excluded from Chapter 44 and not covered by a heading with a more precise description, the panel would be classifiable in heading 44.21 (subheading 4421.90), by application of General Interpretative Rules 1 and 6.
10. In conclusion, the Secretariat suggests classifying the panel as described above, in heading 44.21, given the fact that the term “end-jointed” in heading 44.07 apparently does not cover products obtained by “edge-to-edge jointing”.

IV. CONCLUSION

11. The Committee is invited to rule on the classification of the wooden panels described above, and to indicate what action should be taken to give effect to this decision, taking into account the comments of the Secretariat in paragraphs 3 to 10 above.