

ITEM: Unedged boards, roughly machined, sawn on both sides, not edged (with traces of bark), not planed, not sanded. Product dimensions – thickness: from 25 mm to 60 mm, maximum length: 3500 mm, maximum width 350 mm.

Tariff Classification Suggestion

Phase 1

Top 3 candidate chapters

Chapter Justification

- 44** By GRI 1, we classify by the legal texts; heading 44.07 covers wood sawn/chipped lengthwise of thickness >6 mm, even if not planed or sanded—matching unedged boards sawn on both sides (25–60 mm). Compared with 44.03 (wood in the rough), 44.07 is more specific for sawn boards; under GRI 3(a) the more specific description prevails.
- 47** Chapter 47 covers wood pulp and related materials (e.g., 47.01–47.07), not solid sawn wood; thus excluded by GRI 1 for this product.
- 46** Chapter 46 is for plaiting materials/basketry; “plaiting material” includes wood ribbons/strips for weaving, not thick sawn boards (25–60 mm). Therefore it does not apply (GRI 1).

Phase 2

TARIFF CLASSIFICATION OPINION

I. Applicable legal framework

- General Rule of Interpretation (GRI) 1. Classification is determined by the terms of the headings and any relative Section or Chapter Notes; resort to GRIs 2–5 applies only if not contrary to those texts.
- GRI 3(a). When goods could fall under two or more headings, the heading providing the most specific description prevails over a more general one.
- GRI 3(b). If GRI 3(a) is inoperative for mixtures/composites, classification is by the component that gives the essential character, where determinable.

- GRI 6. For subheading selection, the terms of the subheadings and related Subheading Notes apply, *mutatis mutandis*, and comparisons are made only within the same subheading level; a two-dash subheading cannot extend beyond the one-dash subheading to which it belongs.
- Chapter 44 scope and key headings:
 - Heading 44.07 covers wood sawn or roughly shaped lengthwise (including sliced or peeled), whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.
 - Heading 44.03 covers wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
 - Heading 44.08 covers veneer sheets and similar wood of a thickness not exceeding 6 mm.
 - Heading 44.09 covers wood profiled longitudinally (e.g., tongued, grooved, chamfered, V-jointed), even planed or sanded.
- Subheading structure and notes for Heading 44.07:
 - Coniferous groups 4407.11 (pine), 4407.12 (fir/spruce), 4407.13 (SPF), 4407.14 (Hem-fir), and 4407.19 (other coniferous). NESA defines “SPF (P-P-A)” and “Hem-fir” mixtures for 4407.13 and 4407.14, respectively.
 - Tropical woods are covered at 4407.21–4407.29 (e.g., mahogany, teak, meranti, sapelli, iroko, others).
 - Other non-coniferous: 4407.91 (*Quercus* spp.), 4407.92 (*Fagus*), 4407.93 (*Acer*), 4407.94 (*Prunus*), 4407.95 (*Fraxinus*), 4407.96 (*Betula*), 4407.97 (*Populus*), and 4407.99 (others).
- Chapter 47 (pulp) is outside the scope of sawn boards; it covers chemical/mechanical wood pulp and related products, not sawn timber.

II. Legal-technical analysis

- 1) Chapter determination The goods are wood boards sawn on both faces (“sawn on both sides”), of thickness 25–60 mm, lengths up to 3,500 mm, widths up to 350 mm, not edged, not planed, not sanded. Chapter 44 (Wood and articles of wood) is the correct Section/Chapter context.
- 2) Heading selection (GRI 1; specificity per GRI 3(a))

- The decisive characteristics are: wood; sawn or roughly machined along the grain; thickness > 6 mm. Heading 44.07 expressly covers wood “sawn or roughly shaped lengthwise ... whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.” The described boards match these terms (sawn, roughly machined, > 6 mm).
- Headings 44.03, 44.08, 44.09 do not describe the product as precisely as 44.07 (see exclusions below). Therefore, by GRI 1 and 3(a), Heading 44.07 is the most specific.
- 3) Subheading selection (GRI 6)
 - Within 44.07, subheadings are defined by wood species/groups (coniferous, specific tropical species, specific non-coniferous species, other). GRI 6 requires selection based on the exact subheading texts and Subheading Notes, comparing only subheadings at the same level.
 - The product description does not state the botanical species. Because subheadings 4407.11–4407.14, 4407.19, 4407.21–4407.29, 4407.91–4407.99 are species-based, a definitive subheading depends on identifying whether the wood is coniferous, a listed tropical species, *Quercus* spp., or another specified non-coniferous species.
 - The physical state (unedged, with traces of bark; not planed/sanded) does not remove the goods from 44.07, since that heading includes wood “whether or not planed, sanded or end-jointed,” provided thickness exceeds 6 mm, which it does here.

III. Exclusion of alternative headings within Chapters 44 and 47

- Heading 44.03 (wood in the rough). Although the boards are unedged and bear traces of bark, they are “sawn” on both faces. Heading 44.03 covers “wood in the rough ... or roughly squared,” not sawn boards of the kind described. By GRI 1/3(a), 44.07 specifically describes sawn wood > 6 mm and prevails over the more general condition of wood in the rough in 44.03.
- Heading 44.08 (veneers and similar wood). It is limited to products of thickness “not exceeding 6 mm.” The goods are 25–60 mm thick; thus 44.08 is inapplicable by the text itself.
- Heading 44.09 (profiled wood). 44.09 requires longitudinal profiling (tongued, grooved, chamfered, V-jointed, moulded, etc.). The goods are not profiled; therefore 44.09 is not applicable.

- Chapter 47 (wood pulp). This Chapter covers pulps (mechanical, chemical, semi-chemical) and is unrelated to sawn solid wood; thus it is excluded.

Specific note regarding subheading 4407.91 (oak):

- 4407.91 is reserved for *Quercus* spp. (oak and related). The record does not identify the species as *Quercus*. Under GRI 6, a species-specific subheading cannot be assigned without evidence matching its text. Therefore, 4407.91 cannot be imposed as the sole result on the current facts. If subsequent documentation proves *Quercus* spp., 4407.91 would apply (see Conditional determination).

IV. Documentary requirements To reach a definitive subheading under 44.07 per GRI 6, the importer should provide:

- Botanical identification (scientific name) or reliable commercial documentation showing whether the wood is coniferous, tropical of the listed species (e.g., mahogany, teak, meranti, sapelli, iroko), *Quercus* spp., or another specified non-coniferous species, in line with the species-based subheadings 4407.11–4407.19, 4407.21–4407.29, 4407.91–4407.99.
- Dimensional data (thickness, width, length) to confirm thickness exceeds 6 mm (44.07) and to exclude veneer range (≤ 6 mm) of 44.08.
- Process description or photos evidencing that the pieces are sawn/roughly machined along the grain and not longitudinally profiled (to exclude 44.09); note that 44.07 includes goods whether or not planed/sanded/end-jointed.

V. Conclusion Based on GRI 1 and 3(a), the product is classified in Heading 44.07 as wood sawn or roughly shaped lengthwise, of a thickness exceeding 6 mm. Subheading selection under GRI 6 is species-dependent; therefore, the determination is conditioned as follows.

Conditional determination Option A (if the wood is *Quercus* spp. (oak)):

- Chapter: 44
- Heading: 44.07
- Subheading: 4407.91 (of *Quercus* spp.)
- Fraction: Not determined (scope limited to subheading)
- NICO: Not determined (scope limited to subheading)

Option B (if the wood is coniferous and not otherwise falling in 4407.11–4407.14):

- Chapter: 44

- 112 • Heading: 44.07
- 113 • Subheading: 4407.19 (other coniferous)
- 114 • Fraction: Not determined (scope limited to subheading)
- 115 • NICO: Not determined (scope limited to subheading) Note: If the species is pine
- 116 (Pinus), fir/spruce (Abies/Picea), SPF, or Hem-fir, the specific subheadings 4407.11,
- 117 4407.12, 4407.13, or 4407.14 would apply respectively per their texts and notes.
- 118 Option C (if the wood is a tropical species listed in 4407.21–4407.29):
- 119 • Chapter: 44
- 120 • Heading: 44.07
- 121 • Subheading: As appropriate among 4407.21 (mahogany), 4407.22 (virola, imbuia,
- 122 balsa), 4407.23 (teak), 4407.25 (dark/light red meranti, meranti bakau), 4407.26
- 123 (white lauan/meranti/seraya, yellow meranti, alan), 4407.27 (sapelli), 4407.28
- 124 (iroko), 4407.29 (other tropical)
- 125 • Fraction: Not determined (scope limited to subheading)
- 126 • NICO: Not determined (scope limited to subheading)
- 127 Missing decision criteria:
- 128 • Botanical species (scientific name) to determine whether the wood is coniferous,
- 129 tropical (and which one), Quercus spp., or another specific non-coniferous species
- 130 (e.g., Fagus, Acer, Prunus, Fraxinus, Betula, Populus) per 4407.11–4407.19,
- 131 4407.21–4407.29, and 4407.91–4407.99.
- 132 Why 4407.91 is not imposed as the final result Subheading 4407.91 is expressly limited to
- 133 oak (Quercus spp.). The file does not establish the species as Quercus. Under GRI 6,
- 134 species-specific subheadings require evidence that the goods match the subheading text;
- 135 absent such proof, 4407.91 cannot be applied as the sole classification. If documentation
- 136 confirms Quercus spp., Option A (4407.91) will apply.