

**✚ Brief description of goods**

Laminated wood consisting of plies.

Manufacturing process: Eleven plies with a thickness of 1.3 – 1.4 mm are laminated, bonded and cut to a standardized size. Only the wood grains of the third ply from the top and the third and fourth plies from the bottom have an angle with the wood grains of the other plies.

Wood species: Poplar (broad-leaved tree)

Size: 315 mm (W) x 4,000 mm (L) x 15 mm (Thickness)

Application: Packing material

**✚ Classification**

4412.99-920

**✚ Reason for classification**

Although the wood described above is manufactured by laminating 11 plies (each ply not exceeding 6 mm thickness), it is not classified as plywood since sheets of wood are not disposed so that the grains of successive layers are at an angle. Therefore, it is classified as other laminated wood in heading 44.12. As for subheading, it is classified as “other, with at least one outer ply of non-coniferous wood”, since the ply of the outer surfaces are made of a broad-leaved tree.

**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.