



Ottawa, May 2, 2014

# Memorandum D10-14-41

## Tariff Classification and Quantity Measurement of Wood in the Rough

### In Brief

The editing revisions made to this memorandum do not affect or change any of the existing policies or procedures.

The purpose of this memorandum is to outline the Canada Border Services Agency's policy with regard to the tariff classification and quantity measurement of wood in the rough.

### Legislation

#### Customs Tariff

- 44.03 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
- 44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end jointed, of a thickness exceeding 6 mm.

## Guidelines and General Information

### Classification

1. The phrase "wood in the rough," as it appears in heading 44.03 of the Customs Tariff, includes timber in the natural felled state, tree stumps and roots, but which may have branches, sapwood, inner or outer bark and rough protuberances removed. Minor processing, such as having been split by wedges or hewn into baulks, are acceptable.
2. Pulpwood presented in the round or quarter-split is included. These, unlike fuel logs, are carefully graded, may be barked or peeled and are generally not broken, split, curved, knotty or forked.
3. Heading 44.03 applies to coniferous and non-coniferous logs and timber, transmission or utility poles, and timber that has been roughly squared, (or half squared), by sawing. This type of roughly squared, rectangular or half-squared timber may have rough surfaces containing bark, but has not been sawn into typical or nominal lumber sizes, e.g. 2 x 4, 2 x 6, 4 x 4.
4. The Harmonized System Explanatory Notes to heading 44.03 describe the provisions of this heading with regard to roughly sawn wood as follows:

The heading also includes roughly squared wood which consists of trunks or sections of trunks of trees, the round surfaces of which have been reduced to flat surfaces by means of axe or adze, or by coarse sawing, to form wood of roughly rectangular (including square) cross-section; roughly squared wood is characterized by the presence of rough areas or bark traces. Half-squared wood, which is wood prepared in this manner on two opposite faces only, is also classified here. Timber is prepared in these forms for sawmills or may be used as such, e.g., as roofing timber.

5. The majority of logs, timber and rough sawn timber fall under tariff item 4403.20.00 (coniferous) and tariff item 4403.99.00 (other than coniferous, tropical, oak or beech). In the use of these tariff items, care must be taken in the selection of the correct statistical suffix (the 9th and 10th digits of the classification number) that identifies the type of log being imported and its use, e.g., transmission poles, pulping logs, white pine, western red cedar.
6. Rough sawn lumber, that is, lumber that has not been surfaced or dressed, but has been sawn into typical or nominal lumber sizes, such as 2 x 4, 2 x 6, 4 x 4, is classified under heading 44.07 of the [Customs Tariff](#), as wood sawn lengthwise.
7. The rough wood is classified in heading 44.07, whether or not painted, stained, varnished or impregnated with creosote or other substances for long term preservation, such as, coal tar, pentachlorophenol, cremated copper arsenate or ammoniacal copper. However, that heading does not include products treated with substances for the purpose of simply maintaining them during shipment or storage.
8. Heading 44.07 excludes roughly trimmed wood identifiable as articles of wood, railway or tramway sleepers (cross-ties), planks, beams, etc.

### Quantity Measurement

9. In the completion of the customs entry documentation, including information for electronic transmission under Customs Automated Data Exchange (CADEX), attention must be paid to the use of the correct unit of measure. As specified in the [Customs Tariff](#), logs and wood in the rough are to be reported in cubic metres (MTQ), while transmission poles are to be reported in metres (MTR). The use of other measurement systems for timber quantities, such as thousand board feet, is not acceptable. Measurements must be converted to cubic metres.

### Additional Information

10. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
11. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS 4403.20 and HS 4407.10
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-41 dated December 6, 2006