



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Ottawa, December 6, 2006

MEMORANDUM D10-14-41

In Brief

THE TARIFF CLASSIFICATION AND QUANTITY MEASUREMENT OF WOOD IN THE ROUGH

This Memorandum explains the Canada Border Services Agency's administrative policy regarding the tariff classification and quantity measurement of wood in the rough.





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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*, 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.
2. 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.

3. 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.

4. The majority of logs, timber and rough sawn timber fall under tariff item 4403.20.00 (coniferous) and tariff item 4403.99.00 (non-coniferous). 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.

Quantity Measurement

5. 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 quantity measurement system. As specified in the *Customs Tariff*, logs and wood in the rough are to be measured in cubic metres (MTQ), or in the case of transmission poles, 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.

REFERENCES

ISSUING OFFICE – Tariff Policy Division Trade Programs Directorate Admissibility Branch	HEADQUARTERS FILE – HS 4403.20, 4407.10
LEGISLATIVE REFERENCES – <i>Customs Tariff</i> , Chapter 44 Explanatory Notes to the Harmonized Commodity Description and Coding System	OTHER REFERENCES – D10-13-1
SUPERSEDED MEMORANDA “D” – N/A	

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