



Ottawa, October 17, 2008

MEMORANDUM D10-14-55

In Brief

TARIFF CLASSIFICATION OF WOOD FLOORING PRODUCTS

This memorandum explains the Canada Border Services Agency's administrative policy regarding the tariff classification of the following wood flooring products under chapters 44 and 45 of the *Customs Tariff*: plywood and veneer flooring, cork flooring, strip and plank flooring, assembled flooring panels and parquet flooring.



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Legislation

Customs Tariff

Chapter 44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, champhered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.
44.12	Plywood, veneered panels and similar laminated wood.
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.
Chapter 45	CORK AND ARTICLES OF CORK
45.03	Articles of natural cork.

GUIDELINES AND GENERAL INFORMATION

1. The tariff classification of the various flooring products under Chapter 44 underwent significant changes with the implementation in 2007 of the new subheadings 4418.70, 4418.72 and 4418.79 that cover assembled flooring panels.

Plywood and Veneered Flooring

2. Plywood and veneered flooring panels are classified under heading 44.12. This heading provides for plywood, veneered panels and similar laminated wood. The Explanatory Notes to the heading describe plywood, veneer and similar laminated wood flooring panels as having a thin veneer of wood fixed to the surface so as to imitate an assembled flooring panel. For the purposes of this memorandum, the expressions "similar laminated wood" and "veneered panels" both refer to panels in which a thin veneer of wood is fixed to a base of inferior wood, fibreboard, particle board, etc.

Plywood Flooring Panels

3. Plywood flooring must consist of three or more sheets or panels of wood glued and pressed together with the grain of the layers at angles. In most cases, the sheets will be of equal thickness, but in no case may a sheet exceed 6 millimetres (mm) in thickness.

4. Plywood flooring panels are differentiated from assembled flooring panels of heading 44.18 by the construction of the top layer of veneer. As outlined in the Explanatory Notes to heading 44.08, sheets of veneering for plywood may be spliced or glued edge to edge to make up larger sheets. This splicing, however, should not be designed to create a parquet or stripped effect, typical of assembled flooring panels of heading 44.18.

5. For plywood (and veneer and similar laminated wood flooring panels), the top layer should be either a continuous one-piece panel or a panel made up of smaller pieces or strips, but not strips of equal dimension or size so as to produce an assembled or parquet flooring panel. In this regard, the Explanatory Notes to heading 44.18 (assembled flooring panels) contain the exclusionary Note (a), directing that plywood and veneer panels that have a thin veneer of wood fixed to the surface so as to imitate an assembled flooring panel are classified under heading 44.12.

6. Plywood flooring with at least one outer ply of tropical wood, such as mahogany, or of any of the other woods specified in subheading note 1 to Chapter 44, is classified under subheading 4412.31. When constructed with at least one outer ply of non-coniferous wood, such as birch or maple, this type of flooring is classified under subheading 4412.32. Note: bamboo wood is classified as a non-coniferous wood (hardwood) unless specifically provided for, such as under heading 44.12.

7. Some sub-flooring plywood products that are intended to be used next to concrete, such as in basement applications, may have a coating or outer layer of plastic. In accordance with the Explanatory Notes to heading 44.12, this type of product remains classified as plywood under heading 44.12.

Veneered Flooring Panels (and Flooring Panels of Similar Laminated Wood)

8. As noted above in regard to plywood flooring, the top veneer sheet or panel may be made up of sheets or pieces of veneer joined edge to edge, but in accordance with the exclusionary Note (a) of the Explanatory Notes to heading 44.18, this layer should not be constructed so as to create a stripped or assembled floor panel. Veneer sheets for

flooring panels can, however, be made by shearing or slicing the top layer of a block of wood made up of individual strips that have been laminated or glued together edge to edge or face to face. Even though the effect (when such a continuous veneer sheet is used as the top layer of the flooring panel) is that of a parquet or stripped floor made up of individual strips, this type of veneered flooring panel remains classified under heading 44.12.

9. Wood veneer flooring with a base or core of softwood or fibreboard and an outer ply of hardwood, such as maple or oak, or an outer ply of tropical wood, such as mahogany, is classified under tariff item No. 4412.99.90. (Subheading Note 1 to Chapter 44 specifies various tropical woods, such as mahogany and teak, that are used in manufactured wood products.) The base layer of the flooring panel may exceed 6 mm in thickness, and the top veneer layer may be coated with a very thin layer of clear, colourless plastic.

10. Veneer flooring made with a top layer of cork falls under Chapter 45 (Cork and Articles of Cork). This type of flooring is generally made with agglomerated cork fixed to a base of fibreboard and is classified under classification number 4504.90.00.90. Cork flooring with a top layer of natural cork fixed to a base of fibreboard or particle board is classified under tariff item No. 4503.90.00.

Wood Strip Flooring

11. Wood strip flooring generally consists of solid strips of non-coniferous wood (e.g. oak, birch, maple, etc.) that are typically 50 mm to 80 mm (2" to 3") wide and 20 mm (¾") thick and have been continuously worked or bevelled on any of the edges, e.g. tongue-and-grooved.

12. Strip oak flooring is classified under tariff item No. 4409.29.10. Maple and other non-coniferous strip flooring of this type are classified under tariff item No. 4409.29.90. Solid floor strips of coniferous wood (softwood), such as pine, that have been continuously worked or bevelled on any of the edges are classified under tariff item No. 4409.10.00. Solid plank flooring that has not been continuously worked or bevelled on any of the edges is classified under heading 44.07.

Assembled Flooring Panels

13. Assembled flooring panels are classified under tariff item Nos. 4418.70.00, 4418.72.00 and 4418.90.00.

14. The Explanatory Notes to heading 44.18, under which these three tariff item numbers fall, state that this heading covers solid blocks, strips and friezes assembled into flooring panels, and flooring panels or tiles consisting of blocks, strips and friezes assembled on a support of one or more layers of wood. The Notes further state that these types of panels are referred to as "multilayer" parquet flooring panels.

15. Typical parquet panels or tiles consist of wooden strips arranged in chessboard or herringbone designs, assembled in a 305 mm x 305 mm (12" x 12") size. The panels may be glued edge to edge and may also be provisionally glued to a backing, such as paper, to facilitate laying. These panels are classified under tariff item No. 4418.71.00 as panels for mosaic floors.

16. Multilayered flooring panels, including multilayer parquet panels, generally consist of three layers with the top wear layer being made of two or more rows of strips. The core or middle layer is placed at an angle to the grain of the top and bottom layers, and both the core and bottom layers can also be made up of strips. In many cases, the panel will be tongue-and-grooved along the edges and the top layer varnished. When assembled as a floor, the appearance would be that of a strip "hardwood" type floor. In addition to these design characteristics, the World Customs Organization in a compendium classification opinion has determined that the top layer of a multilayer flooring panel can consist of only one strip. These types of multilayer flooring panels are classified under tariff item No. 4418.72.00.

17. Assembled flooring panels of heading 44.18 also include engineered wood flooring products. An example of this type of product is long-strip, wood-flooring or engineered long-strip planks. This product is typically 2200 mm (86") long and 200 mm (7½") wide. Similar to the multilayer flooring panel described above, the surface or wear layer is made up of many smaller individual solid wood strips or fillets that are laid in two or three rows. Each plank appears to be two or three wood strips wide and several wood strips long. These types of multilayer flooring panels are classified under tariff item No. 4418.72.00.

18. Assembled multilayer bamboo flooring panels consisting of three bonded layers of edge-glued, horizontally oriented bamboo strips are classified under tariff item No. 4418.72.00. The panels are typically 92 mm wide, 1850 mm long and 15 mm thick. The individual strips of bamboo, making up the three layers, may vary in width from 15 to 22 mm. Generally, these panels are tongue-and-grooved along the edges to facilitate installation and may be surfaced with anti-abrasive coats or lacquers.

19. Another variation of multilayer flooring panels made of bamboo consist of vertical strips of wood glued face to face so that the surface of the panel is made up of the edges of the strips. The panel is generally tongue-and-grooved. A flooring panel of this type would be classified under tariff item No. 4418.79.00

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p> <p>HS 4409.10, 4409.20, 4410.30, 4411.19, 4412.23, 4412.29, 4418.30, 4509.90</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, Chapters 44 and 45 General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System</p>	<p>OTHER REFERENCES –</p> <p>D10-13-1</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>N/A</p>	

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