



Ottawa, June 27, 2014

# Memorandum D10-14-55

## Tariff Classification of Wood Flooring Products

### In Brief

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

This memorandum explains the Canada Border Services Agency's interpretation regarding the tariff classification of certain flooring products under Chapters 44 and 45 of the [Customs Tariff](#).

### 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. This memorandum provides information regarding the tariff classification of plywood and veneer flooring, cork flooring, strip and plank flooring, assembled flooring panels and parquet flooring.

#### **Plywood and Veneered Flooring**

2. Plywood, veneer and similar laminated wood flooring panels have a thin veneer of wood fixed to the surface so as to imitate an assembled flooring panel.
3. For the purposes of heading 44.12, the expressions "veneered panels" and "similar laminated wood" 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**

4. Plywood flooring must consist of at least three sheets or panels of wood glued and pressed together with the grain of the layers at angles. In many cases, the sheets will be of equal thickness, but no one sheet may exceed 6 millimetres (mm) in thickness.
5. Plywood flooring panels are differentiated from assembled flooring panels of heading 44.18 by the construction of the top layer of veneer. Sheets of veneering for plywood may be spliced or glued edge to edge to

make up larger sheets, provided they do not create a parquet or stripped effect, typical of assembled flooring panels of heading 44.18.

6. 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 (which would result in an assembled or parquet flooring panel). 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.
7. Plywood flooring with at least one outer ply of tropical wood, as defined in subheading note 1 to Chapter 44, is classified under subheading 4412.31.
8. Plywood flooring constructed with at least one outer ply of non-coniferous wood, such as birch or maple, is classified under subheading 4412.32. For tariff classification purposes, bamboo wood is considered to be a non-coniferous wood (hardwood) unless specifically provided for otherwise, such as under subheading 4412.10.
9. Some sub-flooring plywood products that are intended to be used next to concrete, such as in a basement, may have a coating or outer layer of plastic. This type of product remains classified as plywood under heading 44.12.

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

10. Unlike plywood flooring, veneer sheets for flooring panels can 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.
11. Wood veneer flooring with a base or core of softwood or fibreboard and an outer ply of hardwood, such as maple or oak, or of tropical wood is classified under tariff item 4412.99.90. 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.
12. 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 4503.90.00.

### **Wood Strip Flooring**

13. Wood strip flooring generally consists of solid strips of non-coniferous wood (e.g. oak, birch, maple, etc.) that have been continuously worked or bevelled on any of the edges (e.g., tongue-and-grooved). Such wood strip flooring is classified in heading 44.09.
14. Strip oak flooring is classified under tariff item 4409.29.10.
15. Maple and other non-coniferous strip flooring of this type are classified under tariff item 4409.29.90.
16. 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 4409.10.00.
17. 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**

18. Heading 44.18 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 latter type of panels is referred to as “multilayer” parquet flooring panels.
19. Assembled flooring panels are classified under tariff items 4418.71.00, 4418.72.00, 4418.79.00 and 4418.90.00.

20. Typical parquet panels or tiles consist of wooden strips arranged in chessboard or herringbone designs. The panels may be glued edge to edge and may also be provisionally glued to a backing, such as paper, to facilitate the laying of the flooring. These panels are classified under tariff item No. 4418.71.00 as panels for mosaic floors.

21. 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, World Customs Organization Compendium of Classification Opinion 4418.72/1 determined that the top layer of a multilayer flooring panel **can** consist of one strip. These types of multilayer flooring panels are classified under tariff item 4418.72.00.

22. 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. 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 4418.72.00.

23. Assembled multilayer bamboo flooring panels consisting of three bonded layers of edge-glued, horizontally oriented bamboo strips are classified under tariff item 4418.72.00. Generally, these panels are tongue-and-grooved along the edges to facilitate installation and may be surfaced with anti-abrasive coats or lacquers.

24. Another variation of multilayer flooring panels made of bamboo consists 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.

### Additional Information

25. 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 CBSA [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

26. 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>	
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-55 dated October 17, 2008