



HARMONIZED SYSTEM
COMMITTEE

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CLASSIFICATION OF CERTAIN FLOORING PANELS

(Item VII.9 on Agenda)

Reference document :

NC0779E1 (HSC/32)

I. BACKGROUND

1. After the publication of Doc. NC0779E1, the Secretariat received the following comments from the **US** Administration concerning the classification of certain flooring panels. The Secretariat has numbered the paragraphs to facilitate the discussion. Given the recent arrival, the Secretariat has refrained from commenting.

II. NOTE FROM THE UNITED STATES

Introduction

2. The classification of certain wooden flooring products imported into the **United States** is in dispute between the **US** Administration and the **European Community** (on behalf of the **Danish** Administration). Unfortunately, consultations have not led to a mutually satisfactory resolution of the issue. The **United States** considers that the merchandise is classified in HS subheading 4418.90. The importer and **Danish** Administration have argued for classification in HS subheading 4418.30, contending that the merchandise answers to a description as “parquet panels” of that subheading. (The text of heading 44.18 refers to “assembled parquet panels”). The disputed point is whether these particular goods are “parquet panels” for purposes of the Harmonized System.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

File No.2611

Product Description :

3. The goods are assembled solid wood products in general comprised of two rows of staves or strips that have been joined along one edge by a dovetail construction. The assembled wood products are tongued and grooved on all sides and measure 129 mm (about 5 inches) in width and 3700, 1830, or 900 mm (about 146, 72, or 35 inches) in length. Further, each row of staves or strips appears to consist of two or more staves or strips that individually measure 623.5 mm (about 24 inches) or 467 mm (about 18 inches) in length and which have been end-jointed (finger-jointed) to form longer strips prior to being joined along one edge to produce the assembled wood product.
4. The goods are presented as assembled strips in standard sizes ready for installation in the same manner as strip flooring; that is, they are merely installed parallel to one another to make up the finished floor.
5. The importer has acknowledged to the **US** Administration that for sale in the **United States** the goods are neither described on the commercial invoice as parquet, nor are they offered for sale to customers as parquet flooring. Instead they are merely referred to as “assembled flooring”.

Discussion

6. Heading 44.18 provides for :

Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.
7. The provisions under consideration are :

4418.30 - Parquet panels; and

4418.90 - Other
8. Neither the legal text nor the Explanatory Notes describe the term “parquet” as used in subheading 4418.30. Under these circumstances, a term should reflect its common meaning which is normally the same as that which is used in trade.
9. Based on its research the **United States** has concluded that both the common and commercial understanding of the term “parquet” flooring requires that the flooring be laid down in distinct patterns.
10. For example, in the Merriam-Webster's Dictionary OnLine (www.Merriam-WebsterOnLine.com), the term “parquet” is defined as “a patterned wood surface (as flooring or panelling)”. In The Oxford English Dictionary, 2nd Ed. (1989), Clarendon Press, Oxford, page 251, the term “parquet” is defined as follows :

“Parquet : 1. A flooring, spec. a wooden flooring composed of pieces of wood, often of different kinds, arranged in a pattern;”
11. In The Complete Dictionary of Wood (1989) Dorset Press, “parquet” is defined as :

“surfaces formed of small pieces of varied coloured woods, and usually in geometrical designs. Often applied to floors.”

12. These definitions are reflected in various industry definitions. At Wood Floors OnLine (www.woodfloersonline.com) we find the following definition :
- “PARQUET - A patterned floor.”
13. Similarly, we find the following description and definition of parquet flooring at Weldon Flooring Ltd. (www.weldon.co.uk/parquetry.htm) :
- “The term parquet originated in France and was first used to describe the raised area behind a balustrade which consisted of a more elaborate floor.
- The definition of parquet is “flooring of thin hardwood laid in patterns on a wooden sub floor”.”
14. The *Wood Flooring Manufacturers Association*, at their website, www.nofma.org, defines the term parquet flooring as follows :
- “**Parquet Flooring** – Mosaic hardwood Flooring patterns made of small size Flooring units. Patterns may be rectangular, square, or of irregular shapes which abut to form a floor covering.”
15. The *Hardwood Information Center* website, www.hardwoodinfo.com, states that hardwood flooring comes in three basic types :
- STRIP flooring accounts for the majority of installations. Strips usually are 2-1/4 inches wide, but also come in widths ranging from 1-1/2 inches to 3-1/4 inches. They are installed by nailing to the subfloor.
 - PLANK flooring boards are at least 3 inches wide. They may be screwed to the subfloor as well as nailed. Screw holes can be covered with wooden plugs.
 - PARQUET flooring comes in standard patterns of 6” x 6” blocks. Specialty patterns may range up to 36” square units. Parquet often achieves dramatic geometric effects of special design patterns.
16. Essential to both the lexicographic and commercial definitions of “parquet” is the requirement that parquet flooring consists of a patterned arrangement. By contrast, the flooring products under examination are assembled strips in standard sizes (in long lengths of 3700/1830/900 mm) that are ready for installation in the same manner as strip flooring. This flooring is not patterned : the strips are not geometrically arranged, nor are they apparently designed to produce any patterned arrangement. They are simply parallel strips. Therefore, the **United States** concludes that these products are not classifiable in HS subheading 4418.30 as parquet panels.
17. The **United States** is aware of the distinction provided in the Explanatory Note to the **EU's Combined Nomenclature (CN)** subheading 4418.30.10 in which parquet panels for patterned or “mosaic floors” are distinguished from parquet panels which are not designed to be laid out in a pattern. The **United States** agrees, of course, that the text of subheading 4418.30 refers to “parquet panels”, which certainly may include mosaic floors. However, the assembly of two strip flooring boards by edge-gluing does not create parquet flooring of this subheading. Given the common and commercial understanding of the term, i.e., that parquet is a product in which a distinct pattern is the key element, such edge-glued strip flooring do not answer to the subheading’s description as parquet panels. The **United States** considers that only flooring elements laid out in patterns eligible for classification in HS subheading

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4418.30. In keeping with the foregoing, the **United States** classifies the goods in question in subheading 4418.90 as “builders’ joinery and carpentry of wood...other”, and not as parquet panels of subheading 4418.30.

Conclusion

18. The **United States** urges that the subject goods are precluded from classification in subheading 4418.30, and are therefore classified in subheading 4418.90.”

III. CONCLUSION

19. The Committee is invited to take the above comments into account when examining this agenda item.
