

Wood and wooden articles are classified in the European Classification of Goods (CN) according to:

- how much they've been worked
- their nature and purpose
- the type of wood they're made from

Some articles - though not all - must meet specific size requirements to be classified under certain heading codes.

Specialist terms are often used to describe both woodworking processes and articles made of wood. Timber and wooden items may be classified according to whether they are - or are made from - coniferous, deciduous or tropical wood.

Classifying fuel wood, wood chips, waste wood and wood charcoal.....	1
Classifying rough wood and roughly squared wood.....	2
Classifying lightly worked wood, wood wool and wood flour .....	3
Classifying sleepers and sawn or chipped wood .....	3
Classifying wood sheets for veneering and plywood, boards and planks.....	4
Classifying particle board, oriented strand board and similar, fibreboard .....	5
Classifying plywood, veneered panels and densified wood.....	6
Classifying frames, tools and kitchenware.....	7
Classifying cases, casks, caskets and wooden ornaments .....	7
Classifying builders' joinery and carpentry and miscellaneous wood items.....	8
Classifying wood flooring.....	9
Glossary of wood flooring terms.....	10

## Classifying fuel wood, wood chips, waste wood and wood charcoal

**Fuel wood** is classified under subheading code 4401 10. There's no limit to the size that fuel wood can be, but it's generally in the form of short pieces of logs, split logs or billets. Fuel wood may also be in the form of:

- twigs
- faggots
- rough sticks
- vine stems
- tree stumps and roots

Logs used for pulping or for manufacturing matchsticks **aren't** classified as fuel wood. This is because - unlike fuel logs - they're carefully graded, they may be bark peeled and they're generally not broken, split, curved, knotty or forked. These logs are classified under heading code 4403.

**Wood in chips or particles** is classified under subheading codes 4401 21 and 4401 22. However, the following types of wood **aren't** classified under these subheading codes:

- Chipwood that's used for plaiting or making sieves, chip-boxes, pill-boxes and so on. This is classified under heading code 4404.
- Wood shavings that are used in vinegar manufacturing or for clarifying liquids. These are also classified under heading code 4404.
- Wood wool and wood flour. These are classified under heading code 4405.

**Wood waste and scrap wood** are classified under subheading code 4401 31. They consist of wood that's not usable as timber and include:

- saw mill or planing mill rejects
- manufacturing waste
- broken planks
- old crates
- bark and shavings
- waste and scrap joinery and carpentry
- spent dyewood and tanning wood bark

Waste and scrap wood are used in particular in paper manufacturing, particle board and fibreboard manufacturing as well as for fuel. All waste and scrap wood that's intended for use as fuel - regardless of whether it's been formed into common fuel types like logs, briquettes or pellets - is **always** classified as waste wood under subheading 4401 31 and never as fuel wood.

Pulpwood in rounds or quarter split **isn't** classed as waste or scrap wood. Instead it's classified under heading code 4403.

**Wood charcoal** - which is obtained through carbonising wood out of contact with the air - is classified under heading code 4402. This heading code also includes charcoal obtained through carbonising coconut shells, other shells and nuts. Charcoal may be in the form of:

- blocks
- sticks
- granules
- powder
- briquettes
- tablets
- balls

Charcoal that's agglomerated with tar is also classified under heading code 4402.

### **Classifying rough wood and roughly squared wood**

**Rough wood** is timber in its natural, felled state, usually with the branches chopped off. It may be stripped of its outer and inner bark and have any rough protrusions removed to make transport easier and also to prevent decay. Rough wood is classified under heading code 4403 and may include:

- fence posts - in primary form only
- timber for sawing
- telephone, telegraph and similar poles
- unpointed and unsplit piles
- pickets, stakes, poles and props
- round pit-props
- logs for pulping, which may or may not be quarter split
- round logs for manufacturing veneer sheets and so on
- logs for manufacturing matchsticks, woodware and so on
- tree stumps and roots of special woods and certain growths, such as those used for making veneers or smoking pipes

Roughly trimmed wood which is used for making walking-sticks, umbrellas, tool handles and similar products **isn't** classified under heading code 4403. Instead it's classified under heading code 4404.

Rough wood treated with paint, stains, creosote or other preservatives is classified under subheading code 4403 10. Wood may be injected or impregnated to preserve it, to make it more durable, to make it fire resistant and to protect it from shrinking. The process may involve the wood being soaked in open vats of hot liquid for a long period and then left in the liquid until it cools. Alternatively the wood can be treated in an autoclave, in a vacuum or under pressure. Treatment products include creosote, dinitrophenols and dinitrocresols.

Poles made of coniferous wood are often treated in this way and, to be classified under subheading code 4403 10, they must be at least 6 metres long but no longer than 18 metres. Their circumference at the butt end must be at least 45 centimetres but mustn't be greater than 90 centimetres.

**Roughly squared wood** is a tree trunk - or a section of a tree trunk - that has had its round surfaces reduced to flat surfaces by an axe, adze or by coarse sawing to form wood that has a roughly rectangular - including square - cross-section. Roughly squared wood is classified under heading code 4403.

Heading code 4403 also includes:

- Half-squared wood. This is wood that has been prepared on two opposite faces only, ready to be cut at a sawmill for further use as roofing timber.
- Certain timbers - such as teak - that have been split by wedges or hewn into baulks along the grain.

However, wood cut into the form of railway or tramway sleepers - cross-ties - **isn't** classified under heading code 4403. Instead it's classified under heading code 4406. Wood cut into the form of planks, beams and so on **isn't** classified under heading code 4403 either. Instead it's classified under heading codes 4407 and 4418.

### **Classifying lightly worked wood, wood wool and wood flour**

Lightly worked wood is wood that has been worked a little more than rough wood. It's classified under heading code 4404 and includes:

- **Hoopwood lengths** are split rods of willow, hazel, birch, and so on, which may have the bark still on or may be roughly shaved. Hoopwood is used for manufacturing items like barrel hoops and hurdles and it's usually bundled or coiled.
- **Split poles** are stems or branches of trees that are split along their length. They're usually used as supports in horticulture and agriculture, for fencing or - in some cases - for ceiling or roofing laths.
- **Pointed piles, pickets and stakes** are round or split poles that are pointed at the ends and may or may not be peeled or impregnated with preservative. They're not sawn lengthwise. This category includes fence posts.
- **Wooden sticks** are of a length and thickness that are clearly suitable for manufacturing products like walking sticks, whips, golf-club shafts, handles for tools, umbrellas, besoms and so on.
- **Chipwood** is normally produced from one of the common softer woods and is used to manufacture sheets and boards.
- **Wood shavings** are usually beech or hazel and look like coiled chipwood. They're mainly used in vinegar manufacturing or for clarifying liquids. The difference between wood shavings classified under heading code 4404 and waste shavings that are classified under heading code 4401 is that wood shavings have a uniform thickness, width and length and are evenly coiled.

**Blanks** for brush bodies and for boot or shoe lasts **aren't** classified under heading code 4404. Instead they're classified under heading code 4417.

**Wood wool** is made from fine slivers of wood that are curled or twisted to form a tangled mass. The slivers are a regular size and thickness and are of considerable length. Wood wool is made from coniferous wood and is presented in pressed bales. It's classified under heading code 4405.

**Wood flour** is a powder that's made by grinding sawdust, shavings or other wood waste. It can also be obtained by sifting sawdust, of which 8 per cent or less of its weight is retained by a sieve that has a mesh size of 0.63 millimetres. Wood flour is classified under heading code 4405 and is mainly used in particle board and linoleum manufacturing.

## Classifying sleepers and sawn or chipped wood

**Railway and tramway sleepers** - or cross-ties - are lengths of unplaned wood commonly used to support railway and tramway tracks. They're classified under heading code 4406. This heading code also includes switch ties, which are longer, wider and thicker than sleepers.

The edges of sleepers and switch ties may be roughly chamfered and may have holes or seatings for fixing the rails or chairs. Sleepers and switch ties may also be strengthened at the ends by staples, nails, bolts or steel strips to prevent them from splitting.

Sleepers and switch ties that have been impregnated with creosote or other preservatives are classified under subheading code 4406 90. For classification purposes, 'impregnated' means **only** that they have been treated with creosote or other preservatives for their long-term preservation. It **doesn't** include sleepers and switch ties that have been treated with fungicide or insecticide to protect them from fungi or parasites during shipment or storage. These are considered to be 'not impregnated' and are classified under subheading code 4406 10.

**Sawn or chipped wood** is simply prepared timber that has been sawn or chipped along the grain or cut by slicing or peeling. It can be any length but must be thicker than 6 millimetres. It may or may not be planed, sanded or finger-jointed. Sawn or chipped wood is classified under heading code 4407. Some examples of this type of timber are:

- sawn lengths of various sizes
- beams
- planks
- flitches
- boards
- laths

Sheets of sliced or peeled - rotary cut - wood are also included.

Note that for classification purposes the term 'planed' **doesn't** cover dressed timber that has been planed to remove bumps and some of the rough saw marks - sometimes referred to as having been 'hit or missed'. Timber that's dressed in this way should be classified within the correct subheading code beyond 'Planed' as 'Other'.

Complete sets of boards that are intended for making packing cases or crates - with or without accessories such as corner or foot reinforcements - **aren't** classified under subheading code 4407 10. Instead, they're classified under heading code 4415.

## Classifying wood sheets for veneering and plywood, boards and planks

Wood sheets that are used for **veneering** and for making **plywood** or similar laminated wood are classified under heading code 4408. To be classified under this heading code, these sheets mustn't be thicker than 6 millimetres. But they can be spliced, taped, stitched or glued together edge to edge to make larger sheets for use in plywood and similar laminated wood. Sheets may also be:

- planed
- sanded
- end-jointed
- finger-jointed, possibly in a zig-zag pattern

Sheets for veneering may also be produced by slicing blocks of laminated wood - as a substitute for veneer sheets made by the traditional method.

The classification of sheets for plywood isn't affected if a defect has been patched with paper, plastic or wood.

**Boards and planks** and other wood that's continuously shaped along any of its edges or faces - either to make assembly easier or to create contours - is classified under heading code 4409. 'Continuously shaped' timber may be tongued and grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded and similarly shaped. It may also be planed, sanded or finger-jointed and includes:

- wood and rounded wood for pegs
- beadings and mouldings, including moulded skirting and other moulded boards
- strips and friezes for parquet flooring that are continuously shaped

Moulded wood built up by superimposing a mould onto another piece of moulded or unmoulded wood **isn't** classified under heading code 4409. Instead, it's classified under heading codes 4418 or 4421.

Strips and friezes that haven't been worked beyond planing, sanding or end-jointing **aren't** classified under heading code 4409 either. Instead, they're classified under heading codes 4407 and 4408.

The following are also not classified under heading code 4409:

- Plywood or veneered strips and friezes. These are classified under heading code 4412.
- Strips of plywood or veneered wood for parquet flooring. These are classified under heading code 4412.
- Planed or other worked boards presented in sets as box boards. These are classified under heading code 4415.
- Wood that has been mortised, tenoned, dovetailed or similarly worked at the ends. Also wood assembled into panels, such as carpentry, joinery and parquet flooring panels. These are all classified under heading code 4418.
- Panels that are made up of laths of roughly sawn wood, assembled with glue for transportation or for working on later. These are classified under heading code 4421.
- Wood that has been bronzed or had metal leaf added. This is generally classified under heading code 4421.

### **Classifying particle board, oriented strand board and similar, fibreboard**

Particle board, oriented strand board (OSB) and similar boards such as waferboard are classified under heading code 4410.

**Particle board** is commonly known as chipboard in the UK and is a flat product that's manufactured in various sizes by pressing or extrusion. It's classified under subheading code 4410 11 and is generally made from:

- wood chips or particles resulting from the reduction of round wood
- wood residues
- fragments of wood or other ligneous materials such as bagasse, bamboo, cereal straw and flax

These materials are agglomerated by a resin or other organic binder to form the particle board.

Particle board is usually sanded and may be impregnated with one or more substances to provide waterproofing, resistance to rot, insect attack, fire or the spread of flame, chemicals and so on. Extruded particle board may have holes running internally from end to end.

Veneered particle board - with or without holes running internally from end to end - **isn't** classified under heading code 4410. Instead it's classified under heading code 4412.

**OSB** evolved from waferboard. OSB is different from waferboard in that the wood strands are oriented and not randomly placed. Both are engineered from strands, flakes or wafers sliced from small diameter, round wood logs and bonded with an exterior-type binder under heat and pressure. OSB is classified under subheading code 4410 12.

**Waferboard** is a structural panel board made from large, thin wafers of wood or other ligneous material. The wafers look like pieces of veneer and are coated with waterproof glue and bonded together under heat and pressure. Waferboard is classified under subheading code 4410 90.

Heading code 4410 also includes:

- particle board and similar wood board that's covered with plastics, paint, paper, textile materials or metal
  - particle board and laminated panels made up of several particle boards covered on one or both faces with fibreboard
  - laminated panels consisting of several particle boards and several fibreboards assembled in any order
- Cellular wood panels that have particle board on both faces **aren't** classified under heading code 4410. Instead, they're classified under heading code 4418.

**Fibreboard** is made from wood and other ligneous materials and may or may not be bonded with a resin or other organic substance. Fibreboard can be shaped - for example curved, corrugated or perforated - and cut or formed to shapes other than square or rectangular. It may also be:

- surfaced
  - edge worked
  - coated or covered with textile, plastics, paint, paper or metal
- For classification purposes, sanding is **not** considered to be a mechanical working.

Fibreboard is classified under heading code 4411 and may be high, medium or low density. In more detail:

- High-density fibreboard has a density of 0.8 grams per cubic centimetre ( $\text{g/cm}^3$ ) and two hard surfaces, one of which is shiny and the other printed.
- MDF (medium-density fibreboard) has a density of between  $0.5\text{g/cm}^3$  and  $0.8\text{g/cm}^3$ . It has two smooth surfaces and is made using a dry production process.
- Low-density fibreboard has a density of between  $0.35\text{g/cm}^3$  and  $0.5\text{g/cm}^3$ .

MDF is classified under subheading code 4411 11. This subheading code also includes fibreboard called 'hardboard' that's made using a wet production process. In its unworked state hardboard has one smooth and one rough surface. But it can have two smooth surfaces created by a special surface treatment.

Mediumboard - a wet processed fibreboard - is classified under subheading codes 4411 21 or 4411 31, depending on its density.

Softboard - also a wet processed fibreboard - is classified under subheading code 4411 91.

Heading code 4411 also includes door facings made of fibreboard with a density exceeding  $0.8\text{g/cm}^3$  that are rimed and moulded to the shape and style of a traditional panel door.

### **Classifying plywood, veneered panels and densified wood**

**Plywood, veneered panels and similar wood products** are classified under heading code 4412. These products may be worked to form shapes - for example curved, corrugated or perforated - and cut or formed to shapes other than square or rectangular. They may also be:

- surfaced
- edge worked
- coated or covered with textile, plastics, paint, paper or metal

Plywood that's made from coniferous species often has defects - or hollows - on the outer ply that have been repaired with wood inlays or plastic filler compounds during the manufacturing process. These materials aren't considered to be additional substances and don't affect the classification of plywood under heading code 4412.

Plywood may be unsanded or further prepared by sanding. The term 'unsanded' includes 'touch-sanded', which is the process of smoothing irregularities on the outer ply caused by patching, plugging or filling.

The types of product that are classified under heading code 4412 include:

- blockboard
- laminboard
- battenboard

They also include:

- Plywood or veneered panels, used as flooring panels and sometimes referred to as 'parquet flooring'. These panels have a thin veneer of wood fixed to the surface to make them look like flooring panels made up of parquet strips.

- Laminated wooden panels for doors - known as 'door blanks' - that have a blockboard type core. The exposed edges of the core may be made up of pieces of wood known as 'lippings' and the edges may also be veneered. These panels may have been further worked, for example by adding hinges or other door furniture.

**Densified wood** is classified under heading code 4413. It may be in the form of blocks, plates, strips and profile shapes and is most commonly beech, hornbeam, robinia and poplar.

Densification can be done at the same time as impregnation by gluing very thin sheets of wood - usually beech - with thermosetting plastics under heavy pressure at a high temperature, so that the wood is deeply impregnated and compressed as well as bonded.

### Classifying frames, tools and kitchenware

Wooden **frames** for paintings, photographs, mirrors and similar objects are classified under heading code 4414. They may be any shape or size and either cut in one piece from a solid block of wood or built up from beadings or mouldings. Frames may also be made of inlaid wood or marquetry and be fitted with backs, supports and plain glass.

Wooden **tools**, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and shoe trees are all classified under heading code 4417. This heading code also includes paint brush handles, shaving brush handles and so on.

The following wood items **aren't** classified under heading code 4417:

- Wood that's only roughly trimmed or rounded for making tool handles. These are classified under heading code 4404.
- Wood that has only been sawn into blocks or other forms ready to be made into articles classified under heading code 4417, but not yet shaped to the stage of blanks. These are classified under heading code 4407.
- Wooden handles for table knives, spoons and forks. These are classified under heading code 4421.

**Kitchenware** and tableware made of wood is classified under heading code 4419 and includes only functional items, like:

- |                                      |                  |
|--------------------------------------|------------------|
| • spoons                             | • butter patters |
| • forks                              | • pestles        |
| • salad servers                      | • trays          |
| • platters, bowls and serving dishes | • bread boards   |
| • rolling pins                       | • plate racks    |

Ornamental items and furniture aren't covered. Also, wooden parts of tableware and kitchenware that aren't made solely from wood **aren't** classified under heading code 4412. Instead, they're classified under heading code 4421.

### Classifying cases, casks, caskets and wooden ornaments

Wooden **packing cases, boxes, crates, drums** and similar containers are classified under heading code 4415. These items may be simply nailed together, dovetailed or jointed in some other way. They may be fitted with hinges, handles, fasteners, feet or corner pieces and lined with a material like metal or paper. Previously used containers that can be used again are classified under heading code 4415 too.

The following items are also classified under heading code 4415:

- **Cable drums** - These are large, empty drums used to hold and transport electric, telephone and similar cables. They often have a diameter that's greater than 1 metre.
- **Load boards** - These are portable platforms onto which a number of goods may be loaded. Other examples of load boards are platforms, post platforms, collar-type box platforms, side-rail platforms and end-rail platforms.



- **Pallets** - These are either load boards with two decks that are separated by bearers or with a single deck that's designed to be handled by a fork-lift truck or pallet truck.
- **Box pallets** - These have at least three vertical sides that are fixed, removable or collapsible. Box pallets are designed to be stacked with a double decked pallet or another box pallet.

Complete sets of wooden boards that are unassembled and are intended to be made into packing cases, crates and other containers are classified under subheading code 4415 10. These boards may be sawn, sliced or peeled and may be presented in a single consignment. The bottoms, sides, lids and fastenings may or may not be arranged in a series.

Incomplete sets of wooden boards that are intended to be made into packing cases, crates and other containers **aren't** classified under heading code 4415. Instead they're classified under heading code 4421.

Wooden casks, **barrels, vats, tubs and other coopers' products and parts - including staves** - are classified under heading code 4416. This includes casks and barrels that have a body that bulges in the middle and two closed ends. Vats and tubs usually have one closed end and may have a removable lid.

Staves are planed, bent planks that are pared or chamfered at one or both ends. They have a groove that's called a 'croze' designed to help with assembly. Staves may be:

- sawn on only one of its main surfaces and not prepared any further
- cylindrically sawn on at least one of its main surfaces and not prepared any further

New casks or barrels that are imported for use in the whisky trade are sometimes prepared for use by adding a few gallons of sweet sherry mixture to each cask. The casks are then left for several months and rolled over periodically. The residue of sherry mixture is removed before shipment.

**Ornamental wood and wooden ornaments** are classified under heading code 4420. These include:

- wood marquetry and inlaid wood
- caskets and cases for jewellery, cutlery and similar items
- snuff boxes, small boxes that can be carried in a pocket, handbag or on the person, stationery cases, needlework boxes, tobacco jars and sweetmeat boxes
- statuettes and other ornaments
- wooden furniture that isn't covered in Chapter 94, such as coat or hat racks, clothes brush hangers, ashtrays, letter trays for office use, pen-trays and ink stands

Panels of wood marquetry and inlaid wood are classified under subheading code 4420 90. Marquetry generally consists of thin pieces of wood - and possibly other materials, such as base metal, shell and ivory - that are glued to a wooden backboard as decoration.

### **Classifying builders' joinery and carpentry and miscellaneous wood items**

Builders' joinery and carpentry articles are classified under heading code 4418. They include cellular wood panels, assembled flooring panels, shingles and shakes.

**Joinery** means builders' fittings like doors, windows, stairs and door and window frames. **Carpentry** means woodwork such as beams, rafters and roof struts that are used for structural purposes or for scaffolding, arch supports and so on. It also includes assembled shuttering for concrete building work and glue laminated timber - or 'glulam'.

A **shingle** is wood sawn lengthwise that's thicker at one end - the butt - and thinner at the other end - the tip. A **shake** is wood that's split to reveal the natural texture of the wood.

**Solid laminated wood panels** with thick cores are classified under subheading code 4418 20, provided that they've been further worked so they're clearly only for use as doors. For example, they could have recesses for handles, locks and hinges cut into them. Unworked panels - sometimes known as solid core door blanks - **aren't** classified under this subheading code, even if their edges are veneered. Instead they're classified under heading code 4412.

**Parquet flooring panels** are classified under subheading code 4418 30. These panels consist of a 'wear layer', made of blocks, strips, friezes and so on, that's assembled on a backing of an appropriate material,



like wood, particle board, paper, plastic and cork. Panels for mosaic floors are prefabricated panels made up of a number of separate square or rectangular elements. They may include cabochons, which are uncut, highly polished gemstones. The strips are laid out according to a certain pattern, such as chequered, basket-weave and herringbone.

Plywood or veneered panels that are meant to be used as flooring panels - and that have a thin veneer of wood fixed to the surface to look like a flooring panel made up of parquet strips - **aren't** classified under subheading code 4418 40. Instead they're classified under heading code 4412.

**Shuttering** is classified under subheading code 4418 40. It's used for all types of concrete construction work, for example for foundations, walls, floors, columns, pillars, props and tunnel sections. Generally, shuttering is made from resinous planks and beams. Plywood panels that are used for shuttering **aren't** classified under this subheading code even if they're coated on one or both sides and are clearly meant to be used as concrete shuttering. Instead they're classified under heading code 4412.

**Cellular wood panels** are classified under subheading code 4418 90.

**Miscellaneous wood** items are classified under heading code 4421 and include:

- wooden articles made by turning or by any other method
- animal housing, like rabbit-hutches, hen-coops, bee-hives and kennels
- troughs, theatrical scenery, joiners' benches, ladders, steps, trestles, labels for horticulture, toothpicks, fencing panels, roller blinds, coat hangers, oars, coffins and so on
- incomplete sets of planks that are just parts of wooden packing cases, for example lids
- wooden racks and shelves which may or may not be assembled, provided that they can't be identified as furniture
- garden fencing made of trellis work nailed cross-wise and then stretched out - known as 'accordion system' fencing
- skewers and pointed sticks used for presenting certain foods
- wooden handles for table knives, spoons and forks
- strips of wood that are toothed or slotted on one edge to make book matches
- roller blinds imported in sets, usually consisting of a wooden roller fitted at one end with a metal cap and spring, a metal cap for the other end, two brackets, a wooden lath and a rail and track
- fibreboard toilet seats, which don't have a visible grain and which are commonly coated with an acrylic paint

### **Classifying wood flooring**

There is no single commodity code that covers all types of wood flooring. Instead, classification depends on what it's made of, in some cases how it's made and the type of wood used - solid wood, wood fibre woods, tropical, plastic or wood laminate and so on.

Sheets of sliced or peeled - rotary cut - wood and strips and friezes for parquet flooring are classified under heading code 4407. This type of wood is not fully prepared and doesn't give the finished appearance of parquet flooring. It hasn't been worked beyond planing, sanding or end-jointing.

Wood that's continuously shaped - for example tongued or grooved - along any of its edges or faces is classified under heading code 4409.

Flooring with an MDF (medium-density fibreboard) core which is tongued and grooved ('lock system') and a surface of a photographic wood image on paper simulating a parquet panel which has an overlay of melamine resin (varnish) for protection and has a base made of impregnated paper is classified under 4411.

Strips of plywood or veneered wood for parquet flooring - which may or may not be continuously shaped along any of their edges or faces - are classified under heading code 4412. This heading code also includes plywood panels or veneered panels that are used as flooring panels and that have a thin veneer of wood

fixed to the surface to make them look like flooring panels made up of parquet strips. These may or may not be continuously shaped along any of their edges or faces.

Parquet strips that are assembled into panels or tiles are classified under heading code 4418.

Non-assembled strips and friezes for parquet flooring - consisting of narrow pieces of board which have been continuously shaped along any of their edges or faces - are classified under heading code 4409.

Cellular wood panels and assembled parquet panels or tiles - including those consisting of parquet strips assembled on a support of one or more layers of wood - are classified under heading code 4418.

### Characteristics of wood flooring

Solid and veneered wood can be sanded and matures with age. The grade is determined by the number of visible knots, colour variations and other markings that are found in the wood. 'Prime' grades that have few or minor knots and variations are more expensive and less rustic looking than those without a uniform appearance.

Many solid wood floors are supplied factory finished, meaning they've been sanded and sealed before delivery.

Veneered floors are all factory finished and - as they're a combination of hardwood and softwood layers - they're generally more stable than solid wood and less likely to develop gaps between the boards.

Panels and strips of wood flooring are given a tongue and groove construction to eliminate draughts. This makes them stronger and easier to fit, unlike the older style, square-edged planks or blocks.

Original hardwoods such as oak and elm are giving way to cheaper softwood alternatives like pine.

### Glossary of wood flooring terms

Some of the wood flooring terms used in this guide - and in the Tariff - are listed and explained below.

- **Basket pattern** - Assembly of fingers, blocks or strips placed edge to edge, to make up a square, the side of which is the same length as the finger, block or strip.
- **Brick pattern** - Parquet made up of pieces of equal length and width, where the end joint is at the centre of the juxtaposed element.
- **Engineered wood** - Layers of hardwood compressed together, like solid wood. It can be sanded and renovated after laying.
- **French flooring** - Flooring made up of pieces that have a random length and a series of widths, arranged in a parallel direction.
- **Herringbone** - Parquet made up of pieces of the same size, with the ends cut at a right angle, laid perpendicular to one another, at an angle of 45 degrees in relation to the direction of the walls or battens.
- **Hungarian pattern** - Parquet made up of pieces of the same size, with the ends cut at an angle of 45 and 60 degrees, that are laid end to end at a right angle or at an angle of 120 degrees, forming parallel patterns.
- **Laminated** - Laminated wood shouldn't be confused with laminated plastic or paper. Some modern laminated flooring uses a photographic representation of wood on plastic or paper that's applied to high density fibreboard or a similar product. This type of laminate doesn't age and usually can't be sanded and renovated like solid wood.
- **Multi-layer flooring** - Wood flooring with a top layer thickness of at least 2.5 millimetres before installation.
- **Parquet** - Wood flooring with a top layer thickness of at least 2.5 millimetres before installation.
- **Parquet panel** - Pre-assembled laying unit made up from parquet pieces.
- **Planking** - This is available in various widths, either with tongue and groove in lengths or as plain square-edged planks that simply butt up against one another.
- **Solid wood block parquet** - Uniform brick-like blocks - usually oak - laid in a herringbone, brick, ladder or basket formation.
- **Solid wood parquet** - Made up of different coloured hardwood sections to create decorative patterning. This type of floor is usually allowed to acclimatise to the building where it's to be laid, as

the timber's moisture content can vary. This causes expansion and contraction so the wood needs time to stabilise.

- **Strip pattern** - Parquet made up of an assembly of equal width but random length strips.
- **Veneer** - A single thin or fine layer of wood that has been glued to a manufactured base. Veneer floors are generally fitted 'floating' - which means they're not fixed to a sub-floor. They lie on a foam or cork underlay and must have a flat, even surface beneath them.
- **Wood block** - Floors made up from small strips or blocks of wood, around three inches wide and nine inches long, arranged in herringbone, basket-weave and other geometric patterns.
- **Wood laminate** - Has thin layers of wood that are glued to a manufactured base.
- **Wood planks** - Come in long lengths with widths of 10 centimetres or more.
- **Wood strip** - Boards are narrower and shorter than planks and have up to three strips of wood per board.