



## **WCTF GUIDELINES ON NEW HS CUSTOMS CODES FOR WALL & FLOOR CERAMIC TILES**

### **APPLICABLE FROM 1 JANUARY 2017**

(15 December 2016)

#### ***I- The new HS codes***

Amendments to the HS codes reflect changes in international trade patterns. The purpose of this revision, which was initiated with the support of the World Ceramic Tiles Forum (WCTF) in 2012, was to agree on a common approach in order to modernise and simplify the code system but also to ensure that trade statistics become more accurate and reliable. Following this approach, headings 69.07 (unglazed ceramic products) and 69.08 (glazed ceramic products) were merged in order to reflect the evolution of product categories on the market and the lower relevance of the glazed/unglazed criterion for the purpose of classification. Instead the classification at customs will now be based on the **water absorption capacity** of each product (also in line with the classification under ISO standard 13006 for ceramic tiles). However, different tests for measuring water absorption could result into diverging outcomes meaning different labelling therefore different tariffs. Consequently, since the new classification is mainly based on the water absorption criterion, there is a strong need for a harmonised method to assess and test such water absorption percentage.

#### ***Legal notes***

*As of 1 January 2017, the new international customs codes for ceramic tiles will be as follows:*

**6907** – Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like whether or not on a backing; finishing ceramics.

- Flags and paving, hearth and wall tiles, other than those of subheadings 6907.30 and 6907.40

**6907.21** -- of a water absorption coefficient by weight not exceeding 0.5%

**6907.22** -- of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%

**6907.23** -- of a water absorption coefficient by weight exceeding 10%

**6907.30** – Mosaic cubes and the like, other than those of subheading 6907.40

**6907.40** – Finishing ceramics

**6808** – This heading will be deleted.

International customs “HS” codes are composed of 6 digits. National or regional customs areas may introduce further sub-categories by introducing 2 additional digits (composing regional codes of 8 digits). However, the World Ceramic Tiles Forum has advised its members to keep the customs codes as simple as possible and prevent as much as possible the introduction of additional regional sub-categories.

The entry into force of the HS codes is on the **1 January 2017**. There will be **no transitional period**, meaning that from 1 January onwards customs declarations referring to old codes will no longer be accepted at the customs. However, we understand that invoices dated before 1 January 2017 can still contain the old codes provided that the corresponding customs declarations display the new codes. Nevertheless, it is strongly advised to verify this information with each customs authority depending on the export destination.

## ***II- HS Explanatory Note***

Explanatory notes often contain explanation on the meaning of each code and contain further definitions of specific terms. Indeed these documents mainly serve as guidance for the process of implementation of new HS codes into national systems, but are not legally binding. However, the relevant Harmonised System explanatory note for ceramic tiles is not yet finalised as the process is still ongoing. Nevertheless, you can find in Annex 1 the latest draft of such explanatory note reflecting the position adopted by the World Customs Organisation (WCO) HS Committee during its meeting of 29 September. Publication of the HS explanatory notes is not expected until January 2017.

### *1. Test method*

The fact that the new classification is based on the percentage of water absorption changes the whole system fundamentally. As a guidance to the national customs authorities, the HS explanatory notes describe how the water absorption coefficient is defined. In addition, the latest WCO draft of the HS explanatory notes make express reference to the “vacuum” test method as described under ISO standard 10545-3 as the test method to be used to determine the coefficient of water absorption.

In parallel, and in order to ensure a consistent and reliable implementation of the new customs codes, ISO TC 189 has launched a process designed to define one unique test method to determine water absorption for the purpose of classification of ceramic tiles. In this context, ISO TC 189 decided during its plenary meeting of 9 to 11 November 2015 to revise ISO standard 10545-3 in order to suppress the so-called “boil” test method and replace it by an improved “vacuum” test method. Furthermore the revised standard further develops the “vacuum” test method to increase its reliability through guidelines regarding the sampling, the cutting of samples and the utilisation of microfiber cloth instead of chamois leather.

The text of the revised standard ISO 10545-3 was approved in ISO working group and is currently subject to ballot following the voting rules under ISO. We expect the new test method to be formally approved and published by spring 2017.

Until then, and until the HS explanatory notes are officially published by the WCO, it is therefore advised and recommended to ceramic tiles manufacturers to use the vacuum method as currently described in ISO 10545-3 in order to determine the coefficient of water absorption for the purpose of classification.

Water absorption	Group	Annex		Combined Nomenclature codes	Description
E ≤ 0.5%	Ala Bla	G, M		6907 21 00	Field
E > 0.5% - ≤ 10%	Alb, All <sub>a</sub> , All <sub>b</sub> , Bl <sub>b</sub> , BII <sub>a</sub> , BII <sub>b</sub>	A, B, C, D, E, H, J, K		6907 22 00	Field
E > 10%	AIII, BIII	F, L		6907 23 00	Field
Irrelevant	All	Irrelevant		6907 30 00	Mosaics
Irrelevant	All	Irrelevant		6907 40 00	Finishing products

## 2. Definition of mosaics

In the absence of further explanation the new code HS 69.07.30 concerning the definition of mosaic tiles, and based on the definition laid down in the current HS codes, mosaic tiles are defined as ceramic tiles whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm. This definition shall be understood as applying to the single tile/piece and not the assembled pieces/tiles, since mosaics are often assembled on a mesh.

Please find in the [Annex 2](#) a representation of mosaic tiles (pictures 1 and 2).

## 3. Definition of finishing products

In the absence of any definition under the new code HS 69.07.40, “finishing products” can be defined as trims and ceramic accessories generally sold by pieces/single items or by linear meter. Or simply put, finishing products include anything (but not exclusively) that is not field ceramic tile (basic/plain). “Listel” would also be considered as finishing products. Please find in the sub-section (1) of the draft explanatory notes in [Annex 1](#), a more accurate definition of such products. Furthermore, please find in [Annex 2](#), representations of what constitutes finishing products (pictures 3 to 7) and how they differ from field ceramic tiles (picture 8).

***Disclaimer: The information provided in these guidelines is designed to offer indicative guidance on expected practical rules to be applied by international customs in the process of implementing the new HS customs codes. Customs rules and practice may differ from country to country and shall be verified with the competent authorities. The WCTF expressly disclaims all liability for, damages of any kind arising out of use, reference to or reliance to any information contained in these guidelines and its annexes.***

## Annexes

### Annex 1 – Draft explanatory note reflecting the position approved in WCO HS Committee of 29

September 2016 (not published yet)

#### **Draft explanatory note – New HS Codes 6907 to come into force on 01/01/17**

*This heading covers ceramic flags and tiles, including quarry tiles, commonly used for paving or for facing walls, hearths, etc.*

*Flags and paving, hearth or wall tiles are thinner in relation to their surface dimensions than are building bricks. Whereas bricks play an essential part in constructional work, forming the very framework of the building, flags and tiles are more especially intended for fixing by cement, adhesive or by other means to the surface of existing walls, etc. They also differ from roofing tiles in that they are usually flat and do not need to be pierced or provided with nibs or otherwise shaped for interlocking and that they are designed to be placed side by side without overlapping. Flags are larger than tiles and are usually rectangular; tiles may be of other geometric shapes (hexagonal, octagonal, etc.). Tiles are mainly used for facing walls, mantelpieces, hearths, floors and paths; flags are more especially used for paving or flooring, or as hearth slabs. Both categories may be made from clays or other inorganic raw materials, usually shaped by extruding or pressing at room temperature, but can be formed by other processes, then dried and subsequently fired at temperatures sufficient to develop the required properties. However types which have to withstand heavy wear are often vitrified, for example, tiles of stoneware, or porcelain (china) or of fired steatite (e.g., tiles for lining grinding mills, etc.).*

*The wear resistance and the vitrification rate vary depending on the structure of tile. These structural features are characterized by the absorption capacity of water. A high water absorption level corresponds to a porous structure. A low water absorption level corresponds to a compact (vitrified) structure.*

*The porosity factor or water absorption coefficient (symbol E) is defined as the percentage of water by mass after saturating the dry sample product (tile) in water.*

*The determination of the level of water absorption is based on the vacuum method set out in ISO standard 10545-3.*

*The formula for calculating the water absorption is given by the following equation:*

$E = \{(M_f - M_i) / M_i\} \times 100$  where :

*E = Water absorption expressed as a percentage*

*M<sub>i</sub> = The dry mass of the specimen*

*M<sub>f</sub> = The saturated mass of the specimen*

*Certain ceramic tiles are used solely for paving; unlike bricks, they are usually cubic or in the form of truncated pyramids. In practice, they are normally of stoneware or, exceptionally, of porcelain or china (e.g., flags for pedestrian crossings).*

*The classification of goods in this heading is therefore determined by their shape and size, rather than by their composition; thus bricks suitable for use both in building and for paving are **excluded (heading 69.04)**.*

*Goods of this heading may be coloured in the mass, marbled, ribbed, channelled, fluted, glazed, etc.*

*Subject to the above conditions, the heading also includes :*

*(1) Finishing ceramics such as bordering, capping, skirting, frieze, angle, corner or other fitting tile pieces employed as complementary elements for finishing off the facing, paving, etc., work, with or without rounded edges, non flat or 3-dimensional, which give them the character of finishing pieces; that would be the case, in particular, for bordering, skirting, frieze, corner pieces, decorative inserts and other ceramic accessories. In these cases, these pieces need to match with the other basic tiles, so their proper surface usually has the same shade or finish of the normal tiles. They are generally sold by piece or by linear metre.*

*(2) Double tiles intended for splitting before use.*

*(3) Terracotta cladding elements used in the building industry for exterior or interior cladding purposes, of various dimensions, with a modular structure, which are attached by, e.g., metal clips to vertical or horizontal metal profiles secured to the walls of the main structure.*

*(4) Mosaic cubes and the like, whether or not on a paper or other backing, characterized by their small sizes.*

*On the other hand, in addition to glazed articles the heading **excludes** :*

*(a) Tiles specially adapted as table mats, etc. (**heading 69.11 or 69.12**).*

*(b) Ornaments and the like of **heading 69.13**.*

*(c) Ceramic tiles specially adapted for stoves (**heading 69.14**).*

**Annex 2 – Mosaics and finishing products representations**

*Ceramic tiles whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.*



1.

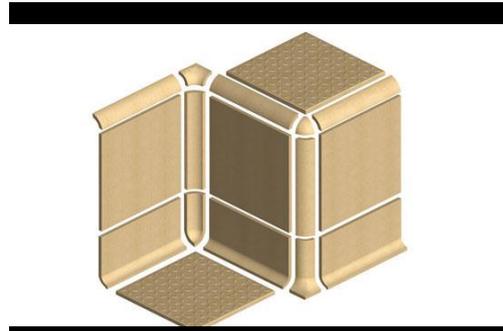


2.

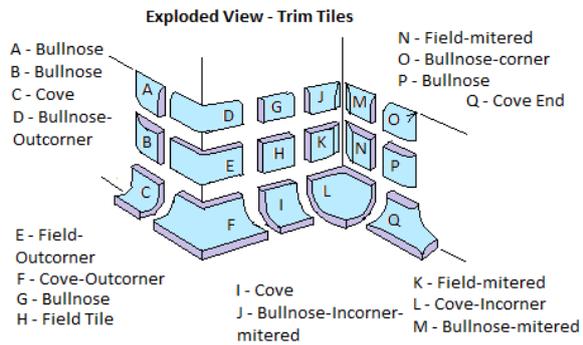
*Finishing products are composed of every products not considered as field products.*



3.

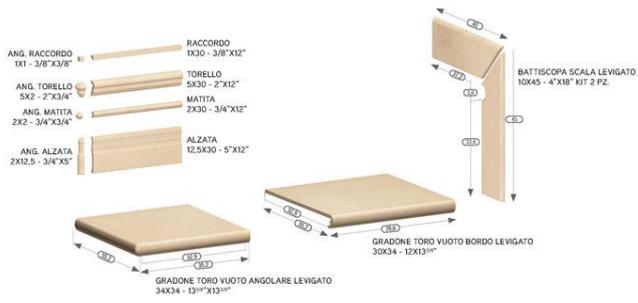


4.



5.

6.



7.



Ceramic trims / accessories

8.

Ceramic tiles