



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

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Ref: INT02/05/09

Item: Assembled Parquets strips

Description of item:

Strips made of wood for parquet flooring ASSEMBLED for example:

- (i) Into panels or tiles with or without borders or on a support of one or more layers of wood. These panels or tiles may be tongued or grooved at the edges to facilitate assembly.
- (ii) In groups in chessboard pattern and provisionally glued on kraft paper/cloth backing to facilitate laying.

Classification:

Heading 44.18 subheading (4418.71/ 4418.72/4412.79 as appropriate)

Rationale:

Application of GIRs 1 and 6 of the Harmonised Commodity Description and Coding System.

See also classification guidance Ref: INT02/06/09: Unassembled Parquet Strips