

39.18

39.18 - Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.

3918.10 - Of polymers of vinyl chloride

3918.90 - Of other plastics

The first part of the heading covers plastics of the types normally used as floor coverings, in rolls or in the form of tiles. It should be noted that self-adhesive floor coverings are classified in this heading.

The second part of the heading, the scope of which is defined in Note 9 to this Chapter, covers wall or ceiling coverings of plastics, including those with a textile backing. Wallpaper or similar wall coverings of paper coated or covered with plastics are **excluded (heading 48.14)**.

It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods (see Note 2 to Section VII).