

59.04 - Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.

5904.10 - Linoleum

5904.90 - Other

(1) Linoleum.

Linoleum consists of a textile backing (usually jute canvas but sometimes cotton, etc.) coated on one side with a compact paste composed of oxidised linseed oil, resins and gums and fillers (usually ground cork, but sometimes sawdust or wood flour); in most cases coloured pigments are also added to the paste. It may be plain or patterned; in the latter case the patterns may be obtained by printing or, in the case of inlaid linoleums, by the use of different coloured pastes.

When the paste is made with ground cork but without pigment, the resulting material may be known as cork carpet. This material should not be confused with the textile-backed carpeting or other articles of agglomerated cork of **heading 45.04** which are not made with the linoleum mixture referred to above and are generally rougher and less pliable.

Linoleum is made in various thicknesses and is used as floor coverings and also as coverings for walls, shelves, etc.

The heading also includes textile fabrics, principally woven cotton fabrics, covered with linoleum paste without pigments. These products have the appearance of cork and are used for the manufacture of in-soles for footwear.

(2) Floor coverings consisting of a coating or covering applied on a textile backing.

These floor coverings are fairly rigid, hard-wearing materials consisting of a textile backing (including felt) coated on one side so that the backing is completely masked. The mixture usually consists of oil and chalk which after application is coated with paint. They may also consist of a thick layer of plastics (e.g., poly(vinyl chloride)) or even simply several coats of paint applied directly to the textile backing.

In many cases the products of this heading are also coated on the back to strengthen them. They remain classified here whether in rolls or cut to shape ready for use.

The heading **excludes** sheets and plates of linoleum compounds and floor coverings, presented without backings; these are classified according to their constituent materials (**Chapters 39, 40, 45**, etc.).

The heading also **excludes** in-soles (**heading 64.06**).