69.07 - 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 or 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

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 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_i = The dry mass of the specimen

M_f = 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, this 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**).

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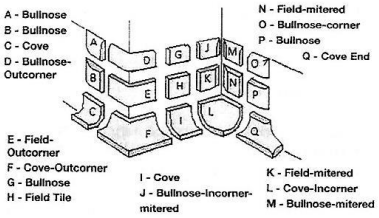
Subheading Explanatory Note.

Subheading 6907.40

Pictures of some of the types of finishing ceramics which are covered by this subheading are reproduced below.

Finishing ceramics

Exploded View - Trim Tiles



Finishing ceramics