

Class 27

Basically, this is the class for floor coverings and wallpaper. Perhaps the most important wording in the Class Heading is "materials for covering *existing* floors". This is the language that differentiates items in Class 27 from certain building materials used in the construction of floors that are in [Class 19](#), like tiles. There are very few exceptions to this broad category. As expressed in the Explanatory Note, the coverings in Class 27 are intended to be added as furnishings to previously constructed floors and walls.

基本上，本類是有關地板覆蓋物和壁紙的類別。本類類別標題中最重要用語，就是「鋪地板用品」，這是第 27 類標題特別用來和屬於第 19 類作為地板結構的建築材料作區別的用語。對於這個廣義的分類，僅有極少數的例外；如第 27 類的說明注釋，本類用品是附加在之前地板及牆壁的結構上。

The Class Heading specifically mentions non-textile wall hangings. This permits the inclusion of wallpaper in the class, even though wallpaper is not normally considered a "wall hanging". The term also makes it clear that wall hangings are in this class only when they are not made of textile materials. Textile wall hangings and tapestries should be classified in [Class 24](#).

本類類別標題中特別載有「非紡織品壁掛」，而使「壁紙」包含於本類，雖然通常「壁紙」不認為是「壁掛」。這名稱也顯示，只有「非紡織品」材料製成的壁掛才屬於本類。紡織品的壁掛和掛毯應歸屬於第 24 類。