

# NICE CLASSIFICATION - 13<sup>th</sup> Edition, Version 2026

## Class 27

Carpets, rugs, mats and matting, linoleum and other materials for covering existing floors; wall hangings, not of textile.

### Explanatory Note

Class 27 includes mainly products intended to be added as coverings to previously constructed floors and walls.

This Class includes, in particular:

- automobile carpets;
- mats being floor coverings, for example, bath mats, door mats, gymnastic mats, yoga mats;
- artificial turf;
- wallpaper, including textile wallpaper.

This Class does not include, in particular:

- floors, floorings and floor tiles of metal (Cl. 6) and not of metal (Cl. 19), wooden floor boards (Cl. 19);
- electrically heated carpets (Cl. 11);
- geotextiles (Cl. 19);
- mats for infant playpens (Cl. 20);
- wall hangings of textile (Cl. 24).

Basic No.	Indication
270003	artificial turf
270010	automobile carpets
270028	bags adapted for yoga mats
270001	bath mats
270015	carpet underlay
270011	carpets* / rugs*
270008	door mats
270002	floor coverings
270026	floor mats for vehicles
270025	floor mats of rubber
270019	floor mats, fire-resistant, for fireplaces and barbecues
270004	gymnastic mats / gymnasium mats
270014	linoleum floor coverings
270023	linoleum tiles [floor coverings]
270017	mats of woven rope for ski slopes
270006	mats*
270029	meditation mats

## NICE CLASSIFICATION - 13<sup>th</sup> Edition, Version 2026

270012	non-slip mats
270024	prayer mats
270009	reed mats
270021	tatami mats
270022	textile wallcoverings
270018	textile wallpaper
270016	vinyl floor coverings
270013	wall hangings, not of textile
270027	wallcoverings made of artificial plants
270007	wallpaper
270020	yoga mats