

48 Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to «paper» includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - a) articles of Chapter 30;
 - b) stamping foils of heading 3212;
 - c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - e) sensitized paper or paperboard of headings 3701 to 3704;
 - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
 - h) articles of heading 4202 (for example, travel goods);
 - i) articles of Chapter 46 (manufactures of plaiting material);
 - k) paper yarn or textile articles of paper yarn (Section XI);
 - l) articles of Chapter 64 or 65;
 - m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - n) metal foil backed with paper or paperboard (generally Section XIV or XV);
 - o) articles of heading 9209;
 - p) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - q) articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression «newsprint» means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper: a) in strips or rolls of a width exceeding 28 cm; or b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 4802, the expressions «paper and paperboard, of a kind used for writing, printing or other graphic purposes» and «non perforated punch-cards and punch tape paper» mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
 - A) For paper or paperboard weighing not more than 150 g/m²:
 - a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1) weighing not more than 80 g/m², or
 - 2) coloured throughout the mass; or
 - b) containing more than 8% ash, and
 - 1) weighing not more than 80 g/m², or
 - 2) coloured throughout the mass; or
 - c) containing more than 3% ash and having a brightness of 60% or more; or
 - d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
 - e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.
 - B) For paper or paperboard weighing more than 150 g/m²:
 - a) coloured throughout the mass; or
 - b) having a brightness of 60% or more, and
 - 1) a caliper of 225 micrometres (microns) or less, or

- 2) a calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter «kraft paper and paperboard» means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - a) in strips or rolls of a width exceeding 36 cm; or
 - b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 4814, the expression «wallpaper and similar wall coverings» applies only to:
 - a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - 1) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - 2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - 3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - 4) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.
10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading notes

1. For the purposes of subheadings 4804.11 and 4804.19, «kraftliner» means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804 21 and 4804 29, «sack kraft paper» means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by

the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- a) having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direc- tion	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1510	1,9	6,0
70	830	1790	2,3	7,2
80	965	2070	2,8	8,3
100	1230	2635	3,7	10,6
115	1425	3060	4,4	12,3

3. For the purposes of subheading 4805.11, «semi-chemical fluting paper» means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m² at 50% relative humidity at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/g/m² at 50% relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g
6. For the purposes of subheading 4805.30, «sulphite wrapping paper» means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
7. For the purposes of subheading 4810 22, «light-weight coated paper» means paper coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.