

CHAPTER 48
PAPER OR PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR 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 32.12;
 - (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 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (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 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) 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 Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (Section XV);
 - (o) Articles of heading 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 3.-Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking 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 48.03 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 65 % 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.
- 5.-For the purposes of heading 48.02, 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 :

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.

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

Heading 48.02 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 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.-Headings 48.01 and 48.03 to 48.09 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 48.14, 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 :
 - (i)Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii)With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii)Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

- (iv) 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 48.15.

10.-Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.-Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.-Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

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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 direction plus cross direction	Machine direction plus cross

Not exceeding 125 g/m ²	Basis weight (g/m ²) x 22 + 1,500
Exceeding 125 g/m ² but not exceeding 200 g/m ²	Basis weight (g/m ²) x 30 + 500
Exceeding 200 g/m ² but not exceeding 300 g/m ²	Basis weight (g/m ²) x 19 + 2,700
Exceeding 300 g/m ²	Basis weight (g/m ²) x 14 + 4,200

Subheading Note 2

For papers of weights per m² falling between the values indicated in this Note, the minima could be calculated (with an error not exceeding 2 %) on the basis of the following table :

Minimum

Tear, machine direction (mN) (rounded to nearest 0 or 5 millinewton)	Basis weight (g/m ²) x 13.23 -94.64
Tear, machine direction plus cross direction (mN) (rounded as indicated above)	Basis weight (g/m ²) x 28.22 -186.2
Tensile, cross direction (kN/m)	Basis weight (g/m ²) x 0.0449 -0.8186
Tensile, machine direction plus cross direction (kN/m)	Basis weight (g/m ²) x 0.1143 -0.829

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
48.01	Newsprint, in rolls or sheets		
4801.0000.00	Newsprint, in rolls or sheets		0
48.02	Uncoated paper..., for writing... in rolls or sheets; hand-made paper...		
4802.1000.00	-made paper and paperboard		5
4802.2000.00	-sensitive,heat-sensitive/elec-se paper		5
4802.4000.00	Wallpaper base		5
4802.5400.00	Other paper & paperboard not containing fibres weighing less than 40g/m2		5
4802.5500.56	Other paper & paperboard weighing =>40g/m2 but <150g/m2 and width =<150mm		5
4802.5500.59	Other paper & paperboard weighing =>40g/m2 but <150g/m2 and width =>150mm		5
4802.5600.00	Other paper & paperboard not containing fibres weighing =>40g/m2 but < 150g/m2,in sheets		20
4802.5700.00	Other paper and paperboard weighing 40g/m2 or more but not more than 150g/m2		5
4802.5800.00	Paper & paperboard not containing fibres weighing more than 150g/m2		5
4802.6100.62	Paper & paperboard containing 10% fibres, in rolls and width =<150mm		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
48.02	Uncoated paper..., for writing... in rolls or sheets; hand-made paper...		
4802.6100.69	Other paper & paperboard containing 10% fibres, in rolls		5
4802.6200.00	Paper in sheets with one side not>435mm & other side not >297 mm in the unfolded state		20
4802.6900.00	Other paper or paperboard with >10% of total fibre obtained by a mechanical process		5
48.03	Toilet... similar paper, in rolls or sheets		
4803.0000.11	Tissue paper in jumbo rolls		10
4803.0000.19	Other toilet paper and similar paper of a kind used for household or sanitary purposes		20
48.04	Uncoated kraft paper and paperboard, in rolls or sheets (excl. 48.02+03)		
4804.1100.00	Unbleached Kraftliner in rolls or sheets		5
4804.1900.00	Other kraftliners in rolls or sheets		5
4804.2100.00	Unbleached sack kraft paper in rolls or sheets		5
4804.2900.00	. unbleached), uncoated in rolls or sheets		5
4804.3100.00	Other unbleached kraft paper and paperboard weighing 150g/m2 or less		5
4804.3900.00	. unbleached), weighing =< 150g/m2		5
4804.4100.00	Other unbleached kraft paper weighing more than 150g/m2 but less than 225g/m2		5
4804.4200.00	Bleached uniformly thruout mass & of which > 95% by weight of total fibre is wood		5
4804.4900.00	Other kraft paper weighing >150g/m2 but <225g/m2, nes		5
4804.5100.00	Other unbleached kraft paper and paperboard weighing 225g/m2 or more		5
4804.5200.00	Bleached uniformly thruout mass & of which > 95% by weight of the total fibre is wood		5
4804.5900.00	Other kraft paper and paper board weighin 225g/m2 or more		5
48.05	Other uncoated paper and paperboard, in rolls or sheets		
4805.1100.00	-chemical fluting paper		5
4805.1200.00	Straw fluting paper		5
4805.1900.00	Other fluting paper		5
4805.2400.00	Testliner (recycled liner board) weighing 150g/m2 or less		5
4805.2500.00	Testliner (recycled liner board) weighing more than 150g/m2		5
4805.3000.00	Sulphite wrapping paper		5
4805.4000.00	Filter paper and paperboard		5
4805.5000.00	Felt paper and paperboard		5
4805.9100.00	Other uncoated paper and paperboard weighing 150g/m2 or less		5
4805.9200.00	Other uncoated paper and paperboard weighing more than 150g/m2 but less than 225g/m2		5
4805.9300.00	Other uncoated paper and paperboard weighing 225g/m2 or more		5
48.06	Vegetable parchment, greaseproof papers, etc, in rolls or sheets		
4806.1000.00	Vegetable parchment		10
4806.2000.00	Greaseproof papers		10
4806.3000.00	Tracing papers		10
4806.4000.00	Glassine and other glazed transparent or translucent papers		10

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
48.07	Composite paper and paperboard, in rolls or sheets		
4807.0000.00	Composite paper & paperboard(stuck together by adhesive)not surface coated,in rolls/sheets		10
48.08	Paper and paperboard, corrugated, creped, etc, in rolls or sheets		
4808.1000.00	Corrugated paper and paperboard, whether or not perforated		10
4808.2000.00	Sack kraft paper, creped or crinkled,whether or not embossed or perforated		10
4808.3000.00	Other kraft paper, creped or crinkled,whether or not embossed or perforated		10
4808.9000.00	Other paper and paperboard, corrugated, creped etc in rolls or sheets, nes		10
48.09	Carbon paper, self-copy paper, etc, in rolls or sheets		
4809.2000.00	-copy paper		5
4809.9000.00	Other copying or transfer papers, nes, in rolls or sheets		10
48.10	Paper..., coated with kaolin (china clay), etc, in rolls or sheets		
4810.1300.14	Paper, paperboard used for writing, printing or other graphic purposes in rolls, printed		20
4810.1300.19	Other paper & paperboard of a kind used for writing, printing or other graphic purposes		10
4810.1400.00	Paper used in writing in sheets,one side not>435 mm & other side not>297mm unfolded stat		20
4810.1900.00	Other paper & paperboard used in writing & printing of which not >10% weight is fibres		10
4810.2200.23	Light weight coated paper in rolls of a width =<150mm or in sheets		20
4810.2200.24	Other light coated paper		10
4810.2900.25	Other (excl light weight coated paper) in rolls of a width =<150mm		20
4810.2900.29	Other (excl light weight coated paper) in rolls		10
4810.3100.32	Kraft paper, bleached uniformly of which > 95% by weight is wood, weighing =<150mm		20
4810.3100.33	Other kraft paper		10
4810.3200.34	Kraft paper, bleached uniformly of which > 95% by weight is wood, weighing =>150mm		20
4810.3200.35	Other kraft paper		10
4810.3900.36	Kraft paper in rolls of a width =<150mm or in rectangular sheets in the unfolded state		20
4810.3900.39	Other kraft paper not in rolls		10
4810.9200.91	-ply in rolls of a width =<150mm or in a rectangular sheets in the unfolded state		20
4810.9200.92	-ply in rolls		10
4810.9900.93	-ply) in rolls of a width =<150mm or in sheets in unfolded state		20
4810.9900.99	-ply) not in rolls		10
48.11	Paper, paperboard, etc, coated..., in rolls or sheets, nes		
4811.1000.00	Tarred, bituminized or asphalted paper and paperboard		10
4811.4100.42	Self adhesive paper & paperboard, in rolls of a width =<150mm or in rectangular		20
4811.4100.43	Other self adhesive paper & paperboard		10
4811.4900.44	Other (excl self adhesive) paper/paperboard in rolls width =<150mm or in sheets		20
4811.4900.49	Other (excl self adhesive) paper & paperboard		10
4811.5100.52	Paper & paperboard with plastics, bleached, in rolls of a width =<150mm or in sheets		20
4811.5100.53	Other paper & paperboard with plastics		10
4811.5900.54	Other paper & paperboard not bleached in rolls of a width =<150mm or in sheets		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
48.11	Paper, paperboard, etc, coated..., in rolls or sheets, nes		
4811.5900.59	Other paper & paperboard not bleached		5
4811.6000.61	Paper & paperboard with wax, stearin, oil or glycerol in rolls =<150mm or in sheets		20
4811.6000.69	Other paper & paperboard with wax, parafin wax, oil or glycerol		5
4811.9000.91	Other paper & paperboard, cellulose wadding and fibres in rolls width =<150mm or sheets		20
4811.9000.99	Other paper & paperboard, cellulose wadding and fibres		10
48.12	Filter blocks, slabs and plates, of paper pulp		
4812.0000.00	Filter blocks, slabs and plates, of paper pulp		10
48.13	Cigarette paper		
4813.1000.00	Cigarette paper in the form of booklets or tubes whether or not cut to size		10
4813.2000.00	Cigarette paper in rolls of a width not exceeding 5cm		5
4813.9000.00	Other cigarette paper whether or not cut to size or in the form of booklets or tubes		10
48.14	Wallpaper and similar wall coverings; window transparencies of paper		
4814.1000.00	Ingrain paper		20
4814.2000.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face		20
4814.9000.00	Other wall paper and similar wall coverings		20
48.16	Carbon paper, self-copy paper... duplicator stencils of paper, etc		
4816.1000.00	Self copy paper		20
4816.9000.00	Other copying or transfer paper, nes, offset plates, of paper		20
48.17	Envelopes, letter cards...; boxes, etc, of paper, with paper stationery		
4817.1000.00	Envelopes		20
4817.2000.00	Letter cards, plain postcards and correspondance cards		20
4817.3000.00	Boxes,pouches,wallets and writing compendiums, of paper or paperboard,containing an ass		20
48.18	Toilet paper..., bed sheets, etc, articles of clothing, of paper...		
4818.1000.00	Toilet paper		20
4818.2000.00	Handkerchiefs, cleansing or facial tissues and towels		20
4818.3000.00	Tablecloths and serviettes		20
4818.4000.41	Incontinence pad for adult use		5
4818.4000.49	Other sanitary towel, napins and liners		20
4818.5000.00	Articles of apparel and clothing accessories		20
4818.9000.00	Other toilet paper and similar paper of a kind used for household or sanitary purposes		20
48.19	Cartons, boxes, etc; box files, etc, of paper, paperboard, etc		
4819.1000.00	Cartons, boxes and cases, of corrugated paper or paperboard		20
4819.2000.00	-corrugated paper or paperboard		20
4819.3000.00	Sacks and bags, having a base of a width of 40cm or more		20
4819.4000.00	Other sacks and bags, including cones		20
4819.5000.00	Other packing containers, including record sleeves		20
4819.6000.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices,		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
48.20	Registers, account books, etc; albums for samples, of paper, paperboard		
4820.1000.00	Registers, account books,note books,order books and receipt books,letter pads,memorandum		20
4820.2000.00	Exercise books		20
4820.3000.00	Binders(other than book covers), folders and file covers		20
4820.4000.00	Manifold business forms and interleaved carbon sets		20
4820.5000.00	Albums for stamps or for collections		20
4820.9010.00	School books		20
4820.9090.00	Other books		20
48.21	Paper or paperboard labels of all kinds, whether or not printed		
4821.1000.00	Printed paper or paperboard labels of all kinds		10
4821.9000.00	. printed)		10
48.22	Bobbins, spools, cops and similar supports of paper or paperboard		
4822.1000.00	Bobbins,spools, cops and similar supports of a kind used for winding textile yarn		5
4822.9000.00	Other bobbins, spools, cops and similar supports of paper or paperboard, nes		10
48.23	Other paper..., cut to size or shape; articles of paper, etc, nes		
4823.2000.00	Filter paper and paperboard		10
4823.4000.00	-recording apparatus		10
4823.6100.00	Trays, dishes, cups and the like of bamboo		20
4823.6900.00	Other trays, dishes, cups and the like		20
4823.7000.00	Moulded or pressed articles of paper pulp		20
4823.9000.00	Other articles of paperpulp		20