

Chapter 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 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);
- (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 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 (generally Section XIV or XV);
- (o) Articles of heading 92.09;
- (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 lines).

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 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 28cm : or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.

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 :

(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 caliper 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 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 48.03 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 (for example,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 parallelstrands 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 48.23.

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 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 machineglazed 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	Machine direction plus cross direction	Cross direction	Machine direction Plus cross direction
60	700	1510	1.9	6
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 newtons/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 newtons/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.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG
48.01	4801.00	Newsprint, in rolls or sheets.	kg			Free	Free			Free	Free			Free	18%	10%	6%		4%		2.5%		
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.																					
	4802.10	- Hand-made paper and paperboard	ka											20%	18%	Ex			Free		2.5%		
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg							Free			10%	20%	18%	Ex					2.5%		
	4802.40	- Wallpaper base	kg					Free	Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:																					
	4802.54	--- Weighing less than 40 g/m ² :																					
	4802.54.10	--- Tissue paper imported by manufacturers for manufacturing of laminated aluminium foil for use as linings for tea chests	kg					Free	Free			Free	Free	Free	18%	10%	6%				2.5%		
	4802.54.20	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.54.90	--- Other	kg					Free	Free			5%	4.5%	10%	20%	18%	10%	6%			2.5%		
	4802.55	--- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls :																					
	4802.55.10	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.55.90	--- Other	kg			Free							Free	Free	18%	10%	6%				2.5%		
	4802.56	--- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																					
	4802.56.10	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.56.90	--- Other	kg			18.0%							10%	20%	18%	10%	6%				2.5%		
	4802.57	--- Other, weighing 40 g/m ² or more but not more than 150 g/m ² :																					
	4802.57.10	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.57.90	--- Other	kg			Free			Free				Free	Free	18%	10%	6%				2.5%		
	4802.58	--- Weighing more than 150 g/m ² :																					
	4802.58.10	--- Box board	kg										Free	Free	18%	10%	6%				2.5%		
	4802.58.20	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.58.90	--- Other	kg										10%	20%	18%	10%	6%				2.5%		
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																					
	4802.61	--- In rolls :																					
	4802.61.10	--- Box board	kg										Free	Free	18%	Ex					2.5%		
	4802.61.20	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.61.90	--- Other	kg										10%	20%	18%	10%	6%				2.5%		
	4802.62	--- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																					
	4802.62.10	--- Box board	kg										Free	Free	18%	Ex					2.5%		
	4802.62.20	--- Carbonising base paper	kg									Free	5%	4.5%	10%	20%	18%	Ex			2.5%		
	4802.62.90	--- Other	kg										10%	20%	18%	Ex					2.5%		
	4802.69	--- Other :																					
	4802.69.10	--- Box board	kg										Free	Free	18%	Ex					2.5%		
	4802.69.20	--- Carbonising base paper	kg						Free			5%	4.5%	10%	20%	18%	Ex				2.5%		
	4802.69.90	--- Other	kg										10%	20%	18%	10%	6%				2.5%		
48.03	4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	kg					Free	Free			5%	4.5%	10%	20%	18%	10%	6%			2.5%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
	4807.00.10	--- Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg							Free	Free			5%	4.5%	10%	20%	18%	10%	6%				2.5%	
	4807.00.90	--- Other	kg							Free	Free			5%	4.5%	10%	20%	18%	10%	6%				2.5%	
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.																							
	4808.10	- Corrugated paper and paperboard, whether or not perforated	kg													10%	20%	18%	10%	6%					2.5%
	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated :																							
	4808.40.10	--- Sack kraft paper	kg													10%	20%	18%	Ex						2.5%
	4808.40.90	--- Other	kg							Free	Free					10%	20%	18%	10%	6%					2.5%
	4808.90	- Other	kg							Free	Free			Free	Free	Free	18%	10%	6%						2.5%
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.																							
	4809.20	- Self-coop paper	kg											Free		Free	Free	18%	10%	6%					2.5%
	4809.90	- Other :																							
	4809.90.10	--- Carbon or similar copying papers	kg											5%	5%	20%	20%	18%	10%	6%	5%	Free			2.5%
	4809.90.90	--- Other	kg											5%	4.5%	10%	20%	18%	10%	6%					2.5%
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).																							
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :																							
	4810.13	-- In rolls :																							
	4810.13.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	kg							Free				5%	4.5%	10%	20%	18%	Ex						2.5%
	4810.13.90	--- Other	kg							Free				Free	Free	Free	18%	10%	6%						2.5%
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																							
	4810.14.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	kg							Free				5%	4.5%	10%	20%	18%	Ex						2.5%
	4810.14.90	--- Other	kg							Free				5%	4.5%	10%	20%	18%	10%	6%					2.5%
	4810.19	-- Other :																							
	4810.19.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m ²	kg							Free				5%	4.5%	10%	20%	18%	10%	6%					2.5%
	4810.19.90	--- Other	kg							Free				Free	Free	Free	18%	10%	6%						2.5%
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :																							
	4810.22	-- Light-weight coated paper	kg							Free				4%	1.5%	Free	Free	18%	10%	6%					2.5%
	4810.29	--- Other	kg							Free				4%	1.5%	Free	Free	18%	10%	6%	5%	4%			2.5%
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :																							

