

45.02 - Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).

This heading covers natural cork slabs :

- (1) With the whole of the back (outer bark) sawn or otherwise removed from the outer surface (**debacked cork**); or
- (2) With the outer (bark) and inner (tree) surfaces sawn or otherwise cut so as to be approximately parallel (**roughly squared cork**).

The heading also covers products which have been further worked into the form of rectangular (including square) blocks, plates, sheets or strip obtained from the bulk cork of heading 45.01, by slicing both faces and cutting the edges at right angles. Such products remain classified in this heading whether or not consisting of layers of cork placed one above the other and glued together.

Blocks, plates, sheets and strip cut to shapes **other than** rectangular (including square) are regarded as articles of cork (**heading 45.03**).

Cork sheets reinforced with paper or fabric, including the strips of very thin cork in rolls used for tipping cigarettes, are included in this heading. (The term "cork-paper" is sometimes applied to very thin sheet or strip cork even though not paper-backed.)

The heading also covers blanks for corks or stoppers, in the form of sharp-edged cubes or square slabs, including those cut from slabs composed of two or more layers glued together. Similar products with rounded edges, however, are **excluded (heading 45.03)**.