

68.05

68.05 - Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.

6805.10 - On a base of woven textile fabric only

6805.20 - On a base of paper or paperboard only

6805.30 - On a base of other materials

This heading covers textile material, paper, paperboard, vulcanised fibre, leather or other materials, in rolls or cut to shape (sheets, bands, strips, discs, segments, etc.), or in threads or cords, on to which crushed natural or artificial abrasives have been coated, usually by means of glue or plastics. The heading also covers similar products of nonwovens, in which abrasives are uniformly dispersed throughout the mass and fixed on to textile fibres by the bonding substance. The abrasives used include emery, corundum, silicon carbide, garnet, pumice, flint, quartz, sand and glass powder. The bands, discs, etc., may be sewn, stapled, glued or otherwise made up; the heading includes, for example, tools such as buff-sticks, made by permanently fixing abrasive paper or cloth onto blocks or strips of wood, etc. But the heading **excludes** grinding wheels composed of a rigid support (e.g., of paperboard, wood, metal) fitted with a compact agglomerated layer, rather than powder or grain, of abrasive, and similarly constituted hand tools (**heading 68.04**).

The goods of this heading are mainly used (by hand or mechanically) for smoothing or cleaning up metal, wood, cork, glass, leather, rubber (hardened or not) or plastics; also for smoothing or polishing varnished or lacquered surfaces, or for sharpening card clothing.