

48.05

48.05 - Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter (+).

- Fluting paper :

4805.11 - - Semi-chemical fluting paper

4805.12 - - Straw fluting paper

4805.19 - - Other

- Testliner (recycled liner board) :

4805.24 - - Weighing 150 g/m² or less

4805.25 - - Weighing more than 150 g/m²

4805.30 - Sulphite wrapping paper

4805.40 - Filter paper and paperboard

4805.50 - Felt paper and paperboard

- Other :

4805.91 - - Weighing 150 g/m² or less

4805.92 - - Weighing more than 150 g/m² but less than 225 g/m²

4805.93 - - Weighing 225 g/m² or more

This heading covers machine-made uncoated papers and paperboards as manufactured in the form of rolls or sheets (for dimensions, see Note 8 to this Chapter), **other than** those included in **headings 48.01 to 48.04**. It **excludes**, however, certain special papers and paperboards or special products (**headings 48.06 to 48.08** and **headings 48.12 to 48.16**) and paper and paperboard which have been subjected to processes other than those permitted in Note 3, for example, coated or impregnated paper or paperboard (**headings 48.09 to 48.11**).

Examples of paper and paperboard of this heading are :

- (1) **Semi-chemical fluting paper** as defined in subheading Note 3 to this Chapter.
- (2) **Multi-ply paper and paperboard** which are products obtained by pressing together two or more layers of moist pulps of which at least one has characteristics different from the others. These differences may arise from the nature of the pulps used (e.g., recycled waste), the method of production (e.g., mechanical or chemical) or, if the pulps are of the same nature and have been produced by the same method, the degree of processing (e.g., unbleached, bleached or coloured).
- (3) **Sulphite wrapping paper** as defined in subheading Note 6 to this Chapter. The expression "wood fibres" in this definition **does not cover** bamboo fibres.
- (4) **Filter paper and paperboard** (including tea-bag paper).

(5) Felt paper and paperboard.**(6) Blotting paper.**

The heading also excludes fibreboard (**heading 44.11**).
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Subheading Explanatory Notes.**Subheading 4805.19**

Subheading 4805.19 includes "Wellenstoff fluting paper (recycled medium)", being paper in rolls made mainly of pulp of recovered (waste and scrap) paper or paperboard, with additives (e.g., starch), weighing at least 100 g/m², and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.6 newtons/g/m² at 50 % relative humidity, at 23 °C.

Subheading 4805.40

Filter paper and paperboard are porous products, devoid of wood fibres obtained by a mechanical or semi-chemical process, unsized and designed to remove solid particles from liquids or gases. They are obtained from rag or chemical pulp or a mixture thereof and may also contain synthetic or glass fibres. The pore size is determined by the size of the particles to be removed. These products include filter paper and paperboard for the manufacture of tea bags, of coffee filters, of filters for motor vehicles, as well as analytical filter paper and paperboard which should be neither acidic nor alkaline and should have a very low ash content.

Subheading 4805.50

Felt paper and paperboard are products made from a fibrous mass of varying degrees of absorbency. Waste and scrap of paper or paperboard, wood pulp or textile waste in the form of fibres are used in their manufacture. Felt paper and paperboard are generally of a dull blue grey colour with coarsely fibrous surface and contain impurities. They are used, *inter alia*, in the manufacture of paperboard for roofing and as intermediate layers for cases and fancy leather articles.