

48.03 - 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.

This heading covers two categories of goods :

- (1) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes. However, such paper in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other household or sanitary articles made from this kind of paper fall in **heading 48.18**.
- (2) Cellulose wadding and webs of cellulose fibres. However, such products in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other articles of cellulose wadding or webs of cellulose fibres, fall in **heading 48.18, 48.19 or 48.23**.

Cellulose wadding consists of a creped web of cellulose fibres of open formation, with a crepe ratio of more than 35 % comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m² before creping.

Webs of cellulose fibres (tissues) consist of a creped web of cellulose fibres of closed formation, with a maximum crepe ratio of 35 %, comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m² before creping.

It should be noted that in addition to being subjected to the processes specified in Note 3 to this Chapter, the products of this heading may be creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed.

The heading also **excludes** :

- (a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (**heading 30.05**).
- (b) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (**heading 34.01**), or with polishes, creams or similar preparations (**heading 34.05**).
- (c) Blotting paper (**heading 48.05**).