

## 48.04

**48.04 - Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**

- Kraftliner :

4804.11 - - Unbleached

4804.19 - - Other

- Sack kraft paper :

4804.21 - - Unbleached

4804.29 - - Other

- Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less :

4804.31 - - Unbleached

4804.39 - - Other

- Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup> :

4804.41 - - Unbleached

4804.42 - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process

4804.49 - - Other

- Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more :

4804.51 - - Unbleached

4804.52 - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process

4804.59 - - Other

The expression "kraft paper and paperboard" is defined in Note 6 to this Chapter. The most important categories of kraft paper and paperboard are kraftliner, sack kraft paper and other kraft paper for wrapping and packaging purposes.

"Kraftliner" and "sack kraft paper" are defined in subheading Notes 1 and 2 to this Chapter. The expression "wood fibres" in the definition of kraftliner **does not cover** bamboo fibres.

**48.04**

Kraft paper and paperboard are classified in this heading only if they are in strips or rolls of a width exceeding 36 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state (see Note 8 to this Chapter). If they have been cut to any other size or shape, they generally fall in **heading 48.23**.

Paper and paperboard of this heading may be subjected to processes specified in Note 3 to this Chapter, such as colouring or marbling throughout the mass, calendering, super-calendering, glazing or surface sizing. Paper and paperboard which have been otherwise processed are **excluded** (generally **heading 48.07, 48.08, 48.10 or 48.11**).