

**48.13 - Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**

4813.10 - In the form of booklets or tubes

4813.20 - In rolls of a width not exceeding 5 cm

4813.90 - Other

The heading covers all cigarette paper (including plug wrap and tipping paper, used for wrapping the filter mass and for assembling the filter-tip and the cigarette, respectively), regardless of its size or presentation. Generally, the cigarette paper is in one of the following forms :

- (1) In leaves or booklets (printed or not) containing a number of loose leaves of paper of a size sufficient for a single cigarette. These are for rolling cigarettes by hand.
- (2) Tubes of the dimensions of a cigarette.
- (3) In rolls cut to size (generally not exceeding 5 cm in width) for use on cigarette machines.
- (4) In rolls of a width exceeding 5 cm.

This paper, often laid or watermarked, is of good quality (frequently of hemp or linen rag pulp), but very thin and relatively strong. It may be free from loading or lightly charged with special fillers. It is usually made from white paper but may also be coloured, and is sometimes impregnated with substances such as potassium nitrate, wood creosote or liquorice.

Cigarette paper may be coated at one end with wax, metal pigments or other non-absorbent substances and the tubes are sometimes tipped with cork, straw, silk, etc. Paper in the form of tubes may also be fitted with filters, generally consisting of small plugs of absorbent paper, cellulose wadding or cellulose acetate fibres, or the tip ends may be reinforced with paper of heavier quality.