

48.07

48.07 - Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.

This heading covers paper and paperboard made by sticking two or more layers of paper or paperboard together with the aid of an adhesive. These products can be made from paper or paperboard of any quality and the bonding material may be of animal, vegetable or mineral origin (e.g., dextrin, glue, tar, gum, asphalt, latex).

The products of this heading can be distinguished from the products of the preceding headings (made by assembling layers by compression without the aid of bonding materials) by the fact that, on immersion in water or other suitable solvent, the separate layers can be readily parted and bear evidence of the adhesive substance. The layers of composite papers and paperboards also usually separate on burning.

Composite paper and paperboard in which the bonding medium also acts as waterproofing material (e.g., tarred duo-kraft) are included in this heading, as are also paper and paperboard which are internally reinforced with bitumen, tar, asphalt, textile or other material (e.g., textile or metal gauze, plastics), **provided** the essential character of the products remains that of paper or paperboard. These products are principally used as waterproof wrapping.

The finer qualities of composite papers and paperboards, in which the laminated character is not readily apparent, are used for printing or stationery. Others are used for box-making or bookbinding.

For the dimensions of the products of this heading, see Note 8 to this Chapter.

Fibreboard is **excluded** from this heading (**heading 44.11**).