

48.23

48.23 - Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.

4823.20 - Filter paper and paperboard

4823.40 - Rolls, sheets and dials, printed for self-recording apparatus

- Trays, dishes, plates, cups and the like, of paper or paperboard :

4823.61 - - Of bamboo

4823.69 - - Other

4823.70 - Moulded or pressed articles of paper pulp

4823.90 - Other

This heading includes :

(A) Paper and paperboard, cellulose wadding and webs of cellulose fibres, not covered by any of the previous headings of this Chapter :

- in strips or rolls of a width not exceeding 36 cm;
- in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;
- cut to shape other than rectangular (including square).

It is to be noted, however, that paper and paperboard in strips or rolls, or in rectangular (including square) sheets, of any size, of **headings 48.02, 48.10 and 48.11** remain classified in these headings.

(B) Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, not covered by any of the previous headings of this Chapter nor excluded by Note 2 to this Chapter.

Thus the heading includes :

- (1) Filter paper and paperboard (folded or not). Generally these are in shapes other than rectangular (including square), such as circular filter papers and boards.
- (2) Printed dials, other than in rectangular (including square) form, for self-recording apparatus.
- (3) Paper and paperboard, of a kind used for writing, printing or other graphic purposes, not covered in the earlier headings of this Chapter, cut to shape other than rectangular (including square).
- (4) Trays, dishes, plates, cups and the like, of paper or paperboard.
- (5) Moulded or pressed articles of paper pulp.
- (6) Uncoated strip paper (whether or not folded) for plaiting or other uses, other than for graphic purposes.

- (7) Paper wool (i.e., narrow strips in a tangled mass, used for packing).
- (8) Confectionery wrappers, fruit wrappers and other wrappings cut to size.
- (9) Cake cards and papers; jam-pot covers; shaped papers for bags.
- (10) Perforated paper and paperboard cards for Jacquard or similar machines (see Note 11 to this Chapter) i.e., those already provided with the perforations required for control of the loom ("punched" paper and paperboard cards).
- (11) Paper lace and embroidery; shelf edging.
- (12) Paper gaskets and washers.
- (13) Stamp mounts, photograph mounting corners and photo mounts, reinforcement corners for suit-cases.
- (14) Textile spinning cans; flat shaped cards for winding yarn, ribbon, etc.; moulded sheets for packing eggs.
- (15) Sausage casings.
- (16) Dress patterns, models and templates, whether or not assembled.

(17) Fans and hand screens, with paper mounts or leaves and frames of any material, and separately presented mounts. However, fans or hand screens with frames of precious metal are classified in **heading 71.13**.

In addition to the goods excluded by Note 2 to this Chapter, the heading **excludes** :

- (a) Fly-papers (**heading 38.08**).
 - (b) Strips impregnated with diagnostic or laboratory reagents (**heading 38.22**).
 - (c) Fibreboard (**heading 44.11**).
 - (d) Uncoated strip paper of a kind used for writing, printing or other graphic purposes, of **heading 48.02**.
 - (e) Strip paper, coated, covered or impregnated, of **heading 48.10** or **48.11**.
 - (f) Lottery tickets, "scratch cards", raffle tickets and tombola tickets (generally **heading 49.11**).
 - (g) Paper sun umbrellas (**heading 66.01**).
 - (h) Artificial flowers, foliage and fruit and parts thereof (**heading 67.02**).
 - (ij) Insulators and other electrical goods (**Chapter 85**).
 - (k) Articles of **Chapter 90** (e.g., orthopaedic appliances or demonstrational apparatus, dials for scientific instruments).
 - (l) Dials for clocks and watches (**heading 91.14**).
 - (m) Cartridge cases and wads (**heading 93.06**).
 - (n) Lampshades (**heading 94.05**).
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