

Chapter 48

**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD**

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

- 4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
- 5.- For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/m² :

- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more ; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % , and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa m²/g.

For paper or paperboard weighing more than 150 g/m² :

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6.- In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression “ wallpaper and similar wall coverings ” applies only to :

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

○
○ ○

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, “ kraftliner ” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

- a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
- 6.- For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa m²/g.
- 7.- For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

○
○ ○

Subheading Explanatory Notes.**Subheading Note 1**

In this Note the minimum Mullen bursting strength is expressed in kilopascals (kPa). The g/cm² equivalents are as follows :

<u>Weight g/m²</u>	<u>kPa</u>	<u>g/cm²</u>
115	393	4,030
125	417	4,250
200	637	6,500
300	824	8,400
400	961	9,800

The calculation of the intermediate values (interpolation) or of values of more than 400 g (extrapolation) should be based on the following formulae :

<u>Basis weight</u>	<u>Minimum Mullen bursting strength g/cm²</u>
Not exceeding 125 g/m ²	Basis weight (g/m ²) x 22 + 1,500
Exceeding 125 g/m ² but not exceeding 200 g/m ²	Basis weight (g/m ²) x 30 + 500
Exceeding 200 g/m ² but not exceeding 300 g/m ²	Basis weight (g/m ²) x 19 + 2,700
Exceeding 300 g/m ²	Basis weight (g/m ²) x 14 + 4,200

Subheading Note 2

For papers of weights per m² falling between the values indicated in this Note, the minima could be calculated (with an error not exceeding 2 %) on the basis of the following table :

	<u>Minimum</u>
Tear, machine direction (mN) (rounded to nearest 0 or 5 millinewton)	Basis weight (g/m ²) x 13.23 — 94.64
Tear, machine direction plus cross direction (mN) (rounded as indicated above)	Basis weight (g/m ²) x 28.22 — 186.2
Tensile, cross direction (kN/m)	Basis weight (g/m ²) x 0.0449 — 0.8186
Tensile, machine direction plus cross direction (kN/m)	Basis weight (g/m ²) x 0.1143 — 0.829

GENERAL

In the Explanatory Notes to this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight).

Paper consists essentially of the cellulosic fibres of the pulps of Chapter 47 felted together in sheet form. Many products, such as certain tea-bag materials, consist of a mixture of these cellulose fibres and of textile fibres (in particular man-made fibres as defined in Note 1 to Chapter 54). Where the textile fibres predominate by weight, the products are not regarded as paper and are classified as nonwovens (**heading 56.03**).

To avoid discrepancies which can result from the use of different methods, it is highly desirable that all administrations use the International Organization for Standardization (ISO) test methods to determine the physical properties of paper and paperboard of Chapter 48. Whenever the following analytical and physical criteria are mentioned throughout this Chapter, the ISO Standards listed below should be used :

Ash Content :

ISO 2144	Paper and board - - Determination of ash
----------	------------------------------------------

Brightness :

ISO 2470	Paper and board - - Measurement of diffuse blue reflectance factor (ISO brightness)
----------	-------------------------------------------------------------------------------------

Bursting strength and burst index :

ISO 2758	Paper - - Determination of bursting strength
----------	----------------------------------------------

ISO 2759	Board - - Determination of bursting strength
----------	----------------------------------------------

CMT 60 (crush resistance) :

ISO 7263	Corrugating medium - - Determination of the flat crush resistance after laboratory fluting
----------	--------------------------------------------------------------------------------------------

Fibre composition :

ISO 9184/1-3	Paper, board and pulps - - Fibre furnish analysis
--------------	---------------------------------------------------

Grammage (weight) :

ISO 536	Paper and board - - Determination of grammage
---------	-----------------------------------------------

Parker Print-Surf surface roughness :

ISO 8791/4	Paper and board - - Determination of roughness/smoothness (air leak methods)
------------	------------------------------------------------------------------------------

Single sheet thickness (caliper) :

ISO 534	Paper and board - - Determination of thickness and apparent bulk density or apparent sheet density
---------	----------------------------------------------------------------------------------------------------

Tearing resistance :

ISO 1974 Paper - - Determination of tearing resistance (Elmendorf method)

Tensile strength and stretch :

ISO 1924/2 Paper and board - - Determination of tensile properties - - Part 2 :
Constant rate of elongation method.

The manufacture of paper, whether by machine or by hand, may be considered as being in three stages, the preparation of the pulp, formation of the sheet or web, and finishing.

PREPARATION OF THE PULP

The pulp is prepared by blending if necessary, mixing with fillers, size, or colouring matter as required, and reduction to a suitable consistency by dilution in water and mechanical beating.

The fillers, which are generally of inorganic origin (e.g., kaolin (China clay), titanium dioxide, calcium carbonate) are used in order to increase opacity, improve printability or economise pulp. Size (e.g., rosin mixed with alum) is used to render the paper less absorbent to ink, etc.

FORMATION OF THE SHEET OR WEB

(A) Machine-made paper and paperboard.

The most commonly used method of making paper by machine is the Fourdrinier process. In this process the pulp, after being prepared as above, is fed through the head box onto a large endless band of man-made monofilaments or brass or bronze wire moving forward, generally with a vibratory movement; the pulp loses most of its water by gravity and by table rolls, foils or suction boxes placed along the underside of the wire. The fibres become felted and assume the form of a limp web. In some machines this web then passes under a wire-covered roll (dandy-roll) where it is consolidated and smoothed and, if required, is given a watermark produced, e.g., by an embossed design or line effect applied to the surface of the dandy roll cover. The web next passes to an endless belt of felt and so to the press section where it is further consolidated; it is then dried by passing over heated cylinders.

An alternative method is the twin wire former (used particularly in newsprint manufacture). The pulp passes between two forming rolls and is carried between two "wires". Water is deflected from both wires, aided by suction boxes and suction rolls, and the web is formed. The newly formed web is drawn to the pressing and dryer sections. The twin wires forming both sides of the paper are alike, thus eliminating the felt side and wire side which characterise paper produced by the Fourdrinier process.

In other types of machines the Fourdrinier wire is replaced by a large cylinder (“mould”) covered with wire gauze revolving partly immersed in the prepared pulp. The cylinder takes up a layer of pulp and forms it into a paper web which is transferred to drying felts either in continuous lengths or, by dividing the surface of the roll, in sheet form. In a variation of the process, layers are allowed to build up around a large diameter roll to be cut off when the required thickness is reached.

Machines with multiple wires or cylinder moulds (or a combination of Fourdrinier wire and cylinder moulds) are used to make boards composed of layers (sometimes of different colour or quality) produced simultaneously and rolled together in the wet state without the use of adhesive.

(B) Hand-made paper and paperboard.

In the manufacture of hand-made paper and paperboard the essential operation of moulding the pulp fibres into sheet form is performed by hand, even though other operations may be performed by machine.

Hand-made paper and paperboard may be made from any paper-making material but generally best grade linen or cotton rags are used.

In forming the sheet, a quantity of pulp is agitated on a sieve-like mould until most of the water is removed and the fibres felted. The sheet is then removed from the mould, pressed between felts and hung up to dry.

The hand mould on which the fibres are felted together may consist either of parallel-laid wires or of woven wire cloth which produce watermarks on the paper. Watermark designs may also be affixed to the wire.

The characteristic properties of hand-made paper are strength and durability and the quality of the grain. These properties render it suitable for special uses, e.g., banknote paper, document paper, drawing paper, etching paper, special filter papers, ledger paper, mounting paper, high class printing or stationery papers. It is also used for making wedding cards, letterheads, calendars, etc.

Hand-made paper is normally made to size as used and has four deckled edges with marked feathering; these may, however, sometimes be trimmed and in any case are not a reliable distinguishing feature since some machine-made papers, particularly mould-made paper, also have deckled edges which are not, however, so markedly feathered.

FINISHING OPERATIONS

Paper may be finished by calendering or supercalendering (being first moistened if necessary), either by calenders integral with the paper-making machine or separate from it; this gives a more or less polished or glazed surface on either one or both faces. A similar surface on one side of the paper may be obtained by machine glazing using a heated cylinder. The paper may also receive a kind of false watermarking at this stage. Almost all ordinary writing, printing and drawing papers are also surface sized, for example, with some kind of glue or starch solution, generally in order to increase their surface strength and their resistance to the penetration and spreading of aqueous liquids, for example, writing ink.

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

Coating products generally consist of mineral substances, binding agents and other additives necessary for the coating operation, such as hardeners and dispersing agents.

Carbon paper, self-copy and other copying or transfer papers, in rolls or sheets of particular dimensions, fall in heading 48.09.

Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish. Examples of products coated with kaolin or other inorganic substances are : coated printing papers and paperboard (including coated art or chromo papers), coated folding carton stock, papers coated with metal powder (**other than** stamping foils of **heading 32.12**) or mica powder, enamel papers (used largely for labels and for covering boxes). It may be noted that the binding agents used for fixing the coating, such as glue or starch, are also used for surface sizing but in the case of an uncoated surface sized paper, the coating pigments are absent.

Subject to the exceptions mentioned in the heading, paper and paperboard with a coating of tar, bitumen, asphalt, plastics or other organic materials such as wax, stearin, textile dust, sawdust, granulated cork, shellac, in rolls or sheets, fall in heading 48.11. These coating materials may not require a binding agent for their application. The coatings are used to obtain the physical characteristics for a broad range of end uses, for example, for waterproof packages, release paper and paperboard. Such coated papers and paperboards include gummed or adhesive paper, flock papers (coated with textile dust and used for box coverings and wallpaper), paper coated with granulated cork (used as packing material), graphite paper, tarred wrapping paper.

Colouring materials are also frequently added to the coating medium.

Many coated papers and paperboards are finished with a high gloss by super-calendering, or the coating may be varnished in order to protect it from moisture (as in the case of washable papers, for example).

It is possible to distinguish between surface sizing and coating by using a combination of chemical and physical methods. In most cases, differentiation can easily be made either on the basis of the nature or quantity of the material present or on the basis of the overall physical characteristics. In general, in the case of surface sizing, the appearance and texture of the natural surface of the paper or paperboard are maintained, whereas, in the case of coated paper or paperboard, the irregularities of the natural surface are substantially eliminated by the coating material.

Problems may arise in borderline cases, particularly for the following reasons: low coated papers may have had the coating applied in the size press; certain substances present in coatings also exist in paper itself (e.g., filler); and fibres may be visible in the case of papers coated with material which does not contain a pigment, e.g., an aqueous dispersion of poly(vinyl chloride). However, it should be possible to deal with these cases by one or more of the methods indicated below.

Many coated papers, such as mineral-coated art printing papers, cannot easily be distinguished by the eye from highly finished uncoated papers. The coating, however, may sometimes be seen by scraping the surface or be removed by immersion in water.

One method of testing which may determine whether or not a paper is coated (particularly with inorganic substances) involves sticking the paper to an adhesive tape. When the tape is peeled off most of the coating adheres to the tape. It is then necessary to dissolve the wood fibres and any starch present on the tape with cupriethylene diamine. The presence or absence of a coating is indicated by comparing the weights of the tape before and after these operations. This method can also be used for papers coated with organic substances.

Among other methods used for identifying coated paper and paperboard are scanning electron microscopy (SEM), X-ray diffraction and infra-red spectrophotometry. These can be used for identifying products of both headings 48.10 and 48.11.

Coloured or printed paper and paperboard

These include papers printed by any process with one or several colours, stripes, motifs, designs, etc., and also surface marbled or jaspé papers. These papers are used for various purposes such as box covering and bookbinding.

Paper may be surface-printed in ink of any colour with lines, whether parallel, convergent, or at an angle. Such paper is used, *inter alia*, for account books and book-keeping, school exercise books, drawing books, manuscript music sheets and books, writing paper, graphpaper and note books.

This Chapter includes printed papers (such as wrapping papers for individual traders, printed with names of traders, trade marks and devices, directions for use of merchandise) **provided** that the printing is merely incidental to the use of the paper for wrapping, writing, etc., and that the goods do not constitute printed matter of **Chapter 49** (see Note 12 to this Chapter).

Impregnated paper and paperboard

Most of these papers and paperboards are obtained by treatment with oils, waxes, plastics, etc., in such a manner as to permeate them and give them special qualities (e.g., to render them waterproof, greaseproof, and sometimes translucent or transparent). They are used largely for protective wrapping or as insulating materials.

Impregnated papers and paperboards include, oiled wrapping paper, oiled or waxed manifold paper, stencil paper, insulating paper and paperboard impregnated, e.g., with plastics, rubberised paper, paper and paperboard merely impregnated with tar or bitumen.

Certain papers such as wallpaper base may be impregnated with insecticides or chemicals.

*
* *

This Chapter also includes **cellulose wadding and webs of cellulose fibres** which consist of a variable number of very thin layers of loosely felted cellulose fibres rolled together when in a damp condition so that the layers tend to separate on drying.

SCOPE OF THE CHAPTER

This Chapter covers :

(I) Paper, paperboard, cellulose wadding and webs of cellulose fibres, of all kinds, in rolls or sheets :

(A) Headings 48.01, 48.02, 48.04 and 48.05 relate to machine-made uncoated papers subjected, if required, to sizing and simple finishing processes (e.g., calendering, glazing). Heading 48.02 also covers uncoated hand-made papers, which may be subjected to those same processes. Heading 48.03 relates to uncoated papers of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, which may be subjected to processes mentioned in the heading. Note 3 to this Chapter specifies the processes permitted for paper, paperboard, cellulose wadding and webs of cellulose fibres, of headings 48.01 to 48.05.

The processes admissible in headings 48.01 to 48.05 are performed as a part of the continuous paper-manufacturing run. A characteristic of the papers of these headings is that the appearance and texture of their natural surface are maintained. In the case of coated papers, the irregularities of the natural surface are substantially eliminated by the coating material which forms a new, superior, non-cellulosic surface.

(B) Headings 48.06 to 48.11 relate to certain special papers or paperboards, (for example, parchment, greaseproof, composite) or paper, paperboard or cellulose wadding and webs of cellulose fibres which have been subjected to various treatments, such as coating, design printing, ruling, impregnating, corrugation, creping, embossing, and perforation.

Heading 48.11 also includes certain floor coverings on a base of paper or paperboard.

*
* *

Except where the terms of the headings otherwise require, when paper or paperboard answers to a description in two or more of the above-mentioned headings it is classified in that heading which occurs last in numerical order in the Nomenclature (Note 7 to this Chapter).

It should also be noted that headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres, which are :

- (1) in strips or rolls of a width exceeding 36 cm; or
- (2) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

On the other hand, headings 48.02, 48.10 and 48.11 cover paper and paperboard, in rolls or rectangular (including square) sheets, of any size. However, hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified in heading 48.02, subject to Note 7 to this Chapter.

- (II) Filter blocks, slabs and plates, of paper pulp (heading 48.12), cigarette paper, whether or not cut to size or in the form of booklets or tubes (heading 48.13), wallpaper and similar wall coverings (as defined in Note 9 to this Chapter) and window transparencies (heading 48.14).
- (III) Paper, paperboard, cellulose wadding and webs of cellulose fibres, (but not the kinds falling in headings 48.02, 48.10 and 48.11, or in (II) above), in rolls or sheets cut to sizes below those stated in (I) above or cut to shapes other than rectangular (including square) and articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. These fall in one or other of the headings 48.16 to 48.23.

For the purposes of headings 48.12, 48.18, 48.22 and 48.23 and of the relevant Explanatory Notes, the term “ paper pulp ” means all the products of headings 47.01 to 47.06, that is to say pulp of wood or of other fibrous cellulosic material.

The Chapter **does not cover**, however, goods excluded by Notes 2 and 12 to this Chapter.