

## **48.10**

**48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).**

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 - - In rolls

4810.14 - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state

4810.19 - - Other

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :

4810.22 - - Light-weight coated paper

4810.29 - - Other

- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :

4810.31 - - 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, and weighing 150 g/m<sup>2</sup> or less

4810.32 - - 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, and weighing more than 150 g/m<sup>2</sup>

4810.39 - - Other

- Other paper and paperboard :

4810.92 - - Multi-ply

4810.99 - - Other

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus (light-weight coated paper of this category is defined in subheading Note 7; the expression "wood fibres" in the definition **does not cover** bamboo fibres), kraft paper and paperboard and multi-ply paper and paperboard (described in the Explanatory Note to heading 48.05), provided they are coated with kaolin or other inorganic substances.

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, **48.17, 48.21** or **48.23**).

The heading **excludes** :

- (a) Perfumed papers or papers impregnated or coated with cosmetics (**Chapter 33**).
  - (b) Sensitised paper or paperboard of **heading 37.01 to 37.04**.
  - (c) Strips impregnated with diagnostic or laboratory reagents (**heading 38.22**).
  - (d) Copying papers of **heading 48.09** or **48.16**.
  - (e) Wallpaper and similar wall coverings and window transparencies of paper (**heading 48.14**).
  - (f) Correspondence cards and other paper or paperboard stationery of **heading 48.17**.
  - (g) Abrasive paper or paperboard (**heading 68.05**) and mica (other than mica powder) on a paper or paperboard support (**heading 68.14**).
  - (h) Metal foil backed with paper or paperboard (**generally Section XIV or XV**).
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#### **Subheading Explanatory Notes.**

#### **Subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29**

The paper and paperboard covered by these subheadings are those which, in the uncoated state, fall in heading 48.02.

#### **Subheading 4810.92**

Multi-ply paper and paperboard are described in the Explanatory Note to heading 48.05.