

48.11

48.11 - Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.

4811.10 - Tarred, bituminised or asphalted paper and paperboard

- Gummed or adhesive paper and paperboard :

4811.41 - - Self-adhesive

4811.49 - - Other

- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :

4811.51 - - Bleached, weighing more than 150 g/m²

4811.59 - - Other

4811.60 - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol

4811.90 - Other paper, paperboard, cellulose wadding and webs of cellulose fibres

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, **48.23**). **Subject** to these conditions and the **exceptions** mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets :

- (A) Paper, paperboard, cellulose wadding and webs of cellulose fibres, to which superficial coatings of materials other than kaolin or other inorganic substances have been applied over the whole or part of one or both surfaces (e.g., thermosensitive paper used, for example, in telefax machines).
- (B) Impregnated paper, paperboard, cellulose wadding and webs of cellulose fibres (see the General Explanatory Note to this Chapter : impregnated paper and paperboard).
- (C) Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated or covered, provided in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness (see Note 2 (g) to this Chapter).
Paper and paperboard for the manufacture of packagings for beverages and other foodstuffs, printed with texts and illustrations referring to the goods to be packaged therein, covered on both faces with thin transparent sheets of plastics, with or without a lining of metal foil (on the face which will form the inside of the packaging), are also classified in this heading. These products may be creased and marked to identify individual containers to be cut from the rolls.
- (D) Paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured on the surface with a single colour or with different colours, including surface marbled and design printed paper, and those printed with motifs, characters or pictorial representations merely incidental to their primary use and not constituting printed matter of **Chapter 49** (see Note 12 and General Explanatory Note to this Chapter : coloured or printed paper and paperboard).

The heading also **excludes** :

- (a) Cellulose wadding impregnated or coated with pharmaceutical substances, etc., of **heading 30.05**.
- (b) Perfumed papers or papers impregnated or coated with cosmetics (**Chapter 33**).
- (c) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (**heading 34.01**), or with polishes, creams or similar preparations (**heading 34.05**).
- (d) Sensitised paper or paperboard of **heading 37.01 to 37.04**.
- (e) Litmus and pole-finding papers and other paper impregnated with diagnostic or laboratory reagents (**heading 38.22**).
- (f) One layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness (**Chapter 39**).
- (g) Paper merely watermarked with lines, etc. even if the lines serve the purpose of printed lines (**headings 48.02, 48.04 and 48.05**).
- (h) Wallpaper and similar wall coverings and window transparencies of paper (**heading 48.14**).
- (ij) Correspondence cards and other paper or paperboard stationery of **heading 48.17**.
- (k) Roofing boards consisting of a substrate of paperboard completely enveloped in, or covered on both sides by, a layer of asphalt or similar material (**heading 68.07**).