

**48.18 - Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**

4818.10 - Toilet paper

4818.20 - Handkerchiefs, cleansing or facial tissues and towels

4818.30 - Tablecloths and serviettes

4818.50 - Articles of apparel and clothing accessories

4818.90 - Other

This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :

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

It also covers household, sanitary or hospital articles, as well as articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

The goods of this heading are often made from the materials of heading 48.03.

The heading **excludes** :

- (a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (**heading 30.05**).
- (b) Perfumed papers and 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) Articles of **Chapter 64**.
- (e) Headgear and parts thereof of **Chapter 65**.
- (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies and similar articles of **heading 96.19**.