48.06 - Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.

4806.10 - Vegetable parchment

4806.20 - Greaseproof papers

4806.30 - Tracing papers

4806.40 - Glassine and other glazed transparent or translucent papers

Vegetable parchment is made by immersing unsized and unloaded paper of good quality in sulphuric acid for a few seconds. The action of the acid converts some of the cellulose into amyloid form having a gelatinous and impermeable character. When the treated paper is thoroughly washed and dried the resultant product is much stronger than the original paper, is translucent and resistant to oil, grease and, to a large extent, impervious to water and gas. The heavier and more rigid qualities of vegetable parchment paper, and the product obtained by pressing two or more sheets of vegetable parchment paper together while in the wet state, are known as vegetable parchment paperboard.

Similar papers may be made by the same method except that titanium oxide is added to the pulp. The papers thus obtained, although still parchment papers, are then opaque.

Vegetable parchment paper is used as a protective wrapping for fatty substances (e.g., butter, lard) and other provisions, for packing dynamite, as membranes for use in the processes of osmosis and dialysis, as papers for diplomas, etc., as tracing paper and plan paper for certain uses, for the manufacture of greetings cards, etc. Vegetable parchment paperboard is used as a substitute for parchment in bookbinding, for the manufacture of lampshades, travel goods, etc.

Paper which has been parchmented on one side only (used in the manufacture of certain types of wallpaper) also falls in this heading.

Greaseproof papers (known in certain countries as " imitation parchment paper ") are made directly from pulp (usually sulphite pulp) by reducing the fibres to a state of fine subdivision and hydrolysing them by prolonged beating in water. The paper is translucent and to a large extent impervious to oil and grease. In general it is used for the same purposes as vegetable parchment but, being cheaper, it is particularly suitable for wrapping fatty foods. It is hardly ever glazed and resembles vegetable parchment in appearance but can be distinguished from it by its lower resistance to water.

Vegetable parchment and greaseproof paper are sometimes made softer and more translucent by the use of glycerol, glucose, etc., during the surface finishing. Such treatment does not affect their classification.

Greaseproof paper can be distinguished from vegetable parchment by testing their resistance to water. When soaked for a few minutes vegetable parchment tears only with difficulty and shows a clean break, whereas greaseproof paper treated in the same way tears easily with a more fibrous break.

Similar paper (**imitation greaseproof paper**) having greaseproof qualities but in a less marked degree is obtained when the beating of the pulp is not so prolonged and hydrolysis of the fibres not so complete. To increase the transparency and give a brighter finish, paraffin wax or stearin may be added to the pulp.

A form of **tracing paper**, similar to greaseproof, is made by prolonged beating of the pulp to produce high transparency. The heading also covers other kinds of tracing papers.

Glassine, a glazed transparent paper, is made in the same manner as greaseproof paper but in the final stage of manufacture it obtains its characteristic transparency and high-density finish by repeated damping and glazing under pressure between heated rollers in a supercalender. Similar glazed transparent papers are now made by the same process but with the addition of plastics or other materials to the pulp.

Glazed transparent or translucent papers are mainly uncoloured, but tinted varieties (glazed translucent papers) are also produced by the addition of colouring matter at the pulp stage. They are generally less impermeable than vegetable parchment or greaseproof papers but are also used as protective wrapping for provisions, sweetmeats, etc., for the manufacture of windows for envelopes and, when shredded into shavings, as fine packing material, e.g., for chocolates.

For the dimensions of the products of this heading, see Note 8 to this Chapter.

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The heading **excludes** papers which have been rendered greaseproof or waterproof by coating, impregnation or similar processes after manufacture of the paper (**heading 48.09** or **48.11**).