

48.14

48.14 - Wallpaper and similar wall coverings; window transparencies of paper.

4814.20 - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics

4814.90 - Other

(A) WALLPAPER AND SIMILAR WALL COVERINGS

In accordance with Note 9 to this Chapter, 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 and answering to **one** of the following descriptions :
 - (1) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics to render the paper washable or even scrubbable. These are commonly known as "wallpaper".
"Lincrusta" also belongs to this group. It consists of heavy paper material coated with a drying mixture composed of oxidised linseed oil and fillers, the coating being embossed and surface-decorated in a manner rendering the paper suitable for wall or ceiling decoration.
 - (2) Having an uneven surface resulting from the incorporation, during manufacture, of particles of wood, straw, etc. These wall coverings are commonly known as "ingrain" paper. They may be surface-decorated (e.g., painted) or undecorated. Undecorated ingrain paper is usually painted after being hung on the wall.
 - (3) Coated or covered on the face side with plastics, the layer of plastics having been grained, embossed, coloured, design-printed or otherwise decorated. These wall coverings are washable and are more resistant to abrasive wear than those described in Item (i) above. Products having a poly(vinyl chloride) layer are often called "vinyl wall coverings" or "vinyl wallpaper".
 - (4) Entirely or partly covered on the face side with plaiting material, whether or not bound together in parallel strands or woven. Some of these wall coverings have a layer of plaiting material bound by spun textile fibre.
- (b) Borders and friezes, being narrow strips of paper, treated as above (e.g., embossed, design-printed, surface-decorated with a mixture of drying oil and fillers, coated or covered with plastics), whether or not in rolls and suitable for wall or ceiling decoration.
- (c) Wall coverings of paper made up of several panels which are printed so as to make up a scene, design or motif when applied to a wall (also known as photo murals). The panels may be of any dimensions and may be presented in rolls or in sheets.

(B) WINDOW TRANSPARENCIES OF PAPER

These products are made from thin, hard and highly-glazed translucent or transparent paper. They are printed in a variety of ornamental designs, frequently coloured to imitate stained glass, and are used either for decorative purposes or simply to reduce the transparency of windows. They may also be printed with texts or illustrations, e.g., for advertising or display purposes.

They may be supplied in rolls, or in sizes and shapes ready for pasting on to the glass of windows or doors. They are sometimes also coated with adhesive.

*
* * *

This heading **excludes** :

- (a) Self-adhesive wall coverings consisting solely of a sheet of plastics affixed to a protective layer of paper which is removed at the time of application (**Chapter 39**).
- (b) Wall coverings consisting of veneer or cork backed with paper (**heading 44.08, 45.02 or 45.04**).
- (c) Products similar to wall coverings but of heavier and more rigid construction, consisting, for example, of a layer of plastics on a base of paperboard, usually presented in wider rolls (e.g., 183 cm), used as both floor coverings and wall coverings (generally **heading 48.23**).
- (d) Transfers (decalcomanias) somewhat similar in appearance to window transparencies (**heading 49.08**).
- (e) Textile wall coverings on a base of paper (**heading 59.05**).
- (f) Wall coverings consisting of aluminium foil backed with paper (**heading 76.07**).
 o o