

HARMONIZED TARIFF SCHEDULE of the United States (1994) — Supplement 1
Annotated for Statistical Reporting Purposes

X
48-2

For paper or paperboard weighing more than 150 g/m² :

- (a) Colored throughout the mass; or
- (b) Having a brightness of 60 percent or more*, and
 - 1. a caliper of 225 micrometers (microns) or less, or
 - 2. a caliper of more than 225 micrometers but not more than 508 micrometers (microns) and an ash content of more than 3 percent; or
- (c) Having a brightness of less than 60 percent*, a caliper of 254 micrometers (microns) or less and an ash content of more than 8 percent.

*Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

Heading 4802 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.

- 5. In this chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes.
- 6. Paper, paperboard, cellulose wadding and webs of cellulose fibers answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the tariff schedule.
- 7. Headings 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibers:
 - (a) In strips or rolls of a width exceeding 15 cm; or
 - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of note 6, in heading 4802.

- 8. For the purposes of heading 4814, 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:
 - (i) Grained, embossed, surface-colored, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, colored, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading 4815.

- 9. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 10. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 11. Except for the articles of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in chapter 49.