

HARMONIZED TARIFF SCHEDULE of the United States (1994) — Supplement 1

Annotated for Statistical Reporting Purposes

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD

X
48-1

Notes

1. This chapter does not cover:
 - (a) Articles of chapter 30;
 - (b) Stamping foils of heading 3212;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - (e) Sensitized paper or paperboard of headings 3701 to 3704;
 - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (chapter 39);
 - (g) Articles of heading 4202 (for example, travel goods);
 - (h) Articles of chapter 46 (manufactures of plaiting material);
 - (i) Paper yarn or textile articles of paper yarn (section XI);
 - (j) Articles of chapter 64 or chapter 65;
 - (k) Abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
 - (l) Metal foil backed with paper or paperboard (section XV);
 - (m) Articles of heading 9209; or
 - (n) Articles of chapter 95 (for example, toys, games, sports equipment) or chapter 96 (for example, buttons).
2. Subject to the provisions of note 6, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibers, colored or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibers which have been otherwise processed, for example, by coating or impregnation.
3. In this chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 percent by weight of the total fiber content consists of wood fibers obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square meter and not more than 57 g per square meter and having an ash content by weight not exceeding 8 percent.
4. In addition to hand-made paper and paperboard, heading 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - (a) Containing 10 percent or more of fibers obtained by a mechanical process, and
 1. weighing not more than 80 g/m², or
 2. colored throughout the mass; or
 - (b) Containing more than 8 percent ash, and
 1. weighing not more than 80 g/m², or
 2. colored throughout the mass; or
 - (c) Containing more than 3 percent ash and having a brightness of 60 percent or more*; or
 - (d) Containing more than 3 percent but not more than 8 percent ash, having a brightness under 60 percent* and a burst index equal to or less than 2.5 kPa/g/m²; or
 - (e) Containing 3 percent ash or less, having a brightness of 60 percent or more* and a burst index equal to or less than 2.5 kPa/g/m².