## Chapter 48 Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

### Chapter Notes

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m2).

2. 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) sensitised paper or paperboard of headings 3701 to 3704;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 3822);

(g) 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 wall coverings of heading 4814 (Chapter 39);

(h) articles of heading 4202 (for example, travel goods);

(ij) articles of Chapter 46 (manufactures of plaiting material);

(k) paper yarn or textile articles of paper yarn (Section XI);

(l) articles of Chapter 64 or 65;

(m) 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);

(n) metal foil backed with paper or paperboard (generally Section XIV or Section XV);

(o) articles of heading 9209; or

(p) articles of Chapter 95 (for example, toys, games, sports requisites).

(q) articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured 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 fibres which have been otherwise processed.

4. In this Chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m2 and not more than 65 g/m2 and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state

5. For the purposes of heading 4802, the expressions 'paper and paperboard, of a kind used for writing, printing or other graphic purposes' and 'non-perforated punchcards and punch-tape paper' mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m2:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

(1) weighing not more than 80 g/m2; or

(2) coloured throughout the mass; or

(b) containing more than 8% ash, and

(1) weighing not more than 80 g/m2; or

(2) coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m2/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m2/g.

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

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

(1) a caliper of 225 micrometres (microns) or less, or

(2) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

6. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres 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 nomenclature.

8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression 'wallpaper and similar wallcoverings' applies only to:

(a) paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:

* (1) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example with textile flock), whether or not coated or covered with transparent protective plastics;
* (2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc;
* (3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
* (4) 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 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.

12. Except for the goods of headings 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.

### Subheading notes

1. For the purposes of subheadings 4804.11 and 4804.19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

3. For the purposes of subheading 4805 11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m2 at 50% relative humidity, at 23C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping processes, weighing 130 g/m2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m2 at 50% relative humidity, at 23C.

5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m2/g.

6. For the purposes of subheading 4805 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kPa.m2/g.

7. For the purposes of subheading 4810 22, 'lightweight coated paper' means paper, coated on both sides, of a total weight not exceeding 72g/m2, with a coating weight not exceeding 15g/m2 per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

| Classification | Description |
| --- | --- |
| **4801** | **Newsprint, in rolls or sheets** |
| **4802** | **Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard** |
| **4802 10** | **- Handmade paper and paperboard** |
| **4802 20** | **- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard** |
| **4802 40** | **- Wallpaper base** |
| **4802 40 10** | - - Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres |
| **4802 40 90** | - - Other |
|  | **- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres** |
| **4802 54** | - - Weighing less than 40 g/m2 |
| **4802 55** | - - Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls |
| **4802 55 15** | - - - Weighing 40 g/m2 or more but less than 60 g/m2 |
| **4802 55 25** | - - - Weighing 60 g/m2 or more but less than 75 g/m2 |
| **4802 55 30** | - - - Weighing 75 g/m2 or more but less than 80 g/m2 |
| **4802 55 90** | - - - Weighing 80 g/m2 or more |
| **4802 56** | - - Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| **4802 56 20** | - - - With one side measuring 297 mm and the other side measuring 210 mm (A4 format) |
| **4802 56 80** | - - - Other |
| **4802 57** | - - Other, weighing 40 g/m2 or more but not more than 150 g/m2 |
| **4802 58** | - - Weighing more than 150 g/m2 |
| **4802 58 10** | - - - In rolls |
| **4802 58 90** | - - - Other |
|  | **- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process** |
| **4802 61** | - - In rolls |
| **4802 61 15** | - - - Weighing less than 72 g/m2 and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process |
| **4802 61 80** | - - - Other |
| **4802 62** | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| **4802 69** | - - Other |
| **4803** | **Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets** |
| **4803 00 10** | **- Cellulose wadding** |
|  | **- Creped paper and webs of cellulose fibres (tissues), weighing, per ply** |
| **4803 00 31** | - - Not more than 25 g/m2 |
| **4803 00 39** | - - More than 25 g/m2 |
| **4803 00 90** | **- Other** |
| **4804** | **Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803** |
|  | **- Kraftliner** |
| **4804 11** | - - Unbleached |
|  | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 11 11** | - - - - Weighing less than 150 g/m2 |
| **4804 11 15** | - - - - Weighing 150 g/m2 or more but less than 175 g/m2 |
| **4804 11 19** | - - - - Weighing 175 g/m2 or more |
| **4804 11 90** | - - - Other |
| **4804 19** | - - Other |
|  | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
|  | - - - - Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m2 |
| **4804 19 12** | - - - - - Less than 175 g |
| **4804 19 19** | - - - - - 175 g or more |
| **4804 19 30** | - - - - Other |
| **4804 19 90** | - - - Other |
|  | **- Sack kraft paper** |
| **4804 21** | - - Unbleached |
| **4804 21 10** | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 21 90** | - - - Other |
| **4804 29** | - - Other |
| **4804 29 10** | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 29 90** | - - - Other |
|  | **- Other kraft paper and paperboard weighing 150 g/m**2 or less |
| **4804 31** | - - Unbleached |
|  | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 31 51** | - - - - Kraft electro-technical insulating paper |
| **4804 31 58** | - - - - Other |
| **4804 31 80** | - - - Other |
| **4804 39** | - - Other |
|  | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 39 51** | - - - - Bleached uniformly throughout the mass |
| **4804 39 58** | - - - - Other |
| **4804 39 80** | - - - Other |
|  | **- Other kraft paper and paperboard weighing more than 150 g/m**2 but less than 225 g/m2 |
| **4804 41** | - - Unbleached |
| **4804 41 91** | - - - Saturating kraft |
| **4804 41 98** | - - - Other |
| **4804 42** | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process |
| **4804 49** | - - Other |
|  | **- Other kraft paper and paperboard weighing 225 g/m**2 or more |
| **4804 51** | - - Unbleached |
| **4804 52** | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process |
| **4804 59** | - - Other |
| **4804 59 10** | - - - Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 59 90** | - - - Other |
| **4805** | **Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter** |
|  | **- Fluting paper** |
| **4805 11** | - - Semi-chemical fluting paper |
| **4805 12** | - - Straw fluting paper |
| **4805 19** | - - Other |
| **4805 19 10** | - - - Wellenstoff |
| **4805 19 90** | - - - Other |
|  | **- Testliner (recycled liner board)** |
| **4805 24** | - - Weighing 150 g/m2 or less |
| **4805 25** | - - Weighing more than 150 g/m2 |
| **4805 30** | **- Sulphite wrapping paper** |
| **4805 40** | **- Filter paper and paperboard** |
| **4805 50** | **- Felt paper and paperboard** |
|  | **- Other** |
| **4805 91** | - - Weighing 150 g/m2 or less |
| **4805 92** | - - Weighing more than 150 g/m2 but less than 225 g/m2 |
| **4805 93** | - - Weighing 225 g/m2 or more |
| **4805 93 20** | - - - Made from recovered paper |
| **4805 93 80** | - - - Other |
| **4806** | **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** |
| **4806 40 10** | - - Glassine papers |
| **4806 40 90** | - - Other |
| **4807** | **Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets** |
| **4807 00 30** | **- Made from recovered paper, whether or not covered with paper** |
| **4807 00 80** | **- Other** |
| **4808** | **Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803** |
| **4808 10** | **- Corrugated paper and paperboard, whether or not perforated** |
| **4808 40** | **- Kraft paper, creped or crinkled, whether or not embossed or perforated** |
| **4808 90** | **- Other** |
| **4809** | **Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets** |
| **4809 20** | **- Self-copy paper** |
| **4809 90** | **- Other** |
| **4809 90 00 10** | - - Lightweight thermal paper weighing 65 gr/m² or less; in rolls of a width of 20 cm or more, a weight of the roll (including the paper) of 50 kg or more and a diameter of the roll (including the paper) of 40 cm or more (‘jumbo rolls’); with or without a base coat on one or both sides; coated with a thermosensitive substance on one or both sides; and with or without a top coat |
| **4809 90 00 90** | - - Other |
| **4810** | **Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size** |
|  | **- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres** |
| **4810 13** | - - In rolls |
| **4810 13 00 20** | - - - With a weight of 70 g/m² or more but not exceeding 400 g/m² and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard and excluding rolls suitable for use in web-fed presses |
| **4810 13 00 80** | - - - Other |
| **4810 14** | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| **4810 14 00 20** | - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard |
| **4810 14 00 80** | - - - Other |
| **4810 19** | - - Other |
| **4810 19 00 20** | - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard |
| **4810 19 00 80** | - - - Other |
|  | **- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process** |
| **4810 22** | - - Lightweight coated paper |
| **4810 22 00 20** | - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard and excluding rolls suitable for use in web-fed presses |
| **4810 22 00 80** | - - - Other |
| **4810 29** | - - Other |
| **4810 29 30** | - - - In rolls |
| **4810 29 30 20** | - - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard and excluding rolls suitable for use in web-fed presses |
| **4810 29 30 80** | - - - - Other |
| **4810 29 80** | - - - Other |
| **4810 29 80 20** | - - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding multi-ply paper and multi-ply paperboard |
| **4810 29 80 80** | - - - - Other |
|  | **- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes** |
| **4810 31** | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less |
| **4810 32** | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2 |
| **4810 32 10** | - - - Coated with kaolin |
| **4810 32 90** | - - - Other |
| **4810 39** | - - Other |
|  | **- Other paper and paperboard** |
| **4810 92** | - - Multi-ply |
| **4810 92 10** | - - - Each layer bleached |
| **4810 92 30** | - - - With only one outer layer bleached |
| **4810 92 90** | - - - Other |
| **4810 99** | - - Other |
| **4810 99 10** | - - - Bleached paper and paperboard, coated with kaolin |
| **4810 99 10 20** | - - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding rolls suitable for use in web-fed presses |
| **4810 99 10 80** | - - - - Other |
| **4810 99 80** | - - - Other |
| **4810 99 80 20** | - - - - With a weight of 70 g/m2 or more but not more than 400 g/m2 and brightness of more than 84 (measured according to ISO 2470-1), excluding rolls suitable for use in web-fed presses |
| **4810 99 80 80** | - - - - Other |
| **4811** | **Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810** |
| **4811 10** | **- Tarred, bituminised or asphalted paper and paperboard** |
|  | **- Gummed or adhesive paper and paperboard** |
| **4811 41** | - - Self-adhesive |
| **4811 41 20** | - - - Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber |
| **4811 41 90** | - - - Other |
| **4811 49** | - - Other |
|  | **- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)** |
| **4811 51** | - - Bleached, weighing more than 150 g/m2 |
| **4811 59** | - - Other |
| **4811 60** | **- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol** |
| **4811 90** | **- Other paper, paperboard, cellulose wadding and webs of cellulose fibres** |
| **4811 90 00 10** | - - Lightweight thermal paper weighing 65 gr/m² or less; in rolls of a width of 20 cm or more, a weight of the roll (including the paper) of 50 kg or more and a diameter of the roll (including the paper) of 40 cm or more (‘jumbo rolls’); with or without a base coat on one or both sides; coated with a thermosensitive substance on one or both sides; and with or without a top coat |
| **4811 90 00 90** | - - Other |
| **4812** | **Filter blocks, slabs and plates, of paper pulp** |
| **4813** | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes** |
| **4813 10** | **- In the form of booklets or tubes** |
| **4813 20** | **- In rolls of a width not exceeding 5 cm** |
| **4813 90** | **- Other** |
| **4813 90 10** | - - In rolls of a width exceeding 5 cm but not exceeding 15 cm |
| **4813 90 90** | - - Other |
| **4814** | **Wallpaper and similar wallcoverings; window transparencies of paper** |
| **4814 20** | **- Wallpaper and similar wallcoverings, 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** |
| **4814 90 10** | - - Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics |
| **4814 90 70** | - - Other |
| **4816** | **Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes** |
| **4816 20** | **- Self-copy paper** |
| **4816 90** | **- Other** |
| **4816 90 00 10** | - - Lightweight thermal paper weighing 65 gr/m² or less; in rolls of a width of 20 cm or more, a weight of the roll (including the paper) of 50 kg or more and a diameter of the roll (including the paper) of 40 cm or more (‘jumbo rolls’); with or without a base coat on one or both sides; coated with a thermosensitive substance on one or both sides; and with or without a top coat |
| **4816 90 00 90** | - - Other |
| **4817** | **Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery** |
| **4817 10** | **- Envelopes** |
| **4817 20** | **- Letter cards, plain postcards and correspondence cards** |
| **4817 30** | **- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery** |
| **4818** | **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, bedsheets 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 10 10** | - - Weighing, per ply, 25 g/m2 or less |
| **4818 10 90** | - - Weighing, per ply, more than 25 g/m2 |
| **4818 20** | **- Handkerchiefs, cleansing or facial tissues and towels** |
| **4818 20 10** | - - Handkerchiefs and cleansing or facial tissues |
|  | - - Hand towels |
| **4818 20 91** | - - - In rolls |
| **4818 20 99** | - - - Other |
| **4818 30** | **- Tablecloths and serviettes** |
| **4818 50** | **- Articles of apparel and clothing accessories** |
| **4818 90** | **- Other** |
| **4818 90 10** | - - Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale |
| **4818 90 90** | - - Other |
| **4819** | **Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like** |
| **4819 10** | **- Cartons, boxes and cases, of corrugated paper or paperboard** |
| **4819 20** | **- Folding cartons, boxes and cases, of non-corrugated paper or paperboard** |
| **4819 30** | **- Sacks and bags, having a base of a width of 40 cm or more** |
| **4819 40** | **- Other sacks and bags, including cones** |
| **4819 50** | **- Other packing containers, including record sleeves** |
| **4819 60** | **- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like** |
| **4820** | **Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard** |
| **4820 10** | **- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles** |
| **4820 10 10** | - - Registers, account books, order books and receipt books |
| **4820 10 30** | - - Notebooks, letter pads and memorandum pads |
| **4820 10 50** | - - Diaries |
| **4820 10 90** | - - Other |
| **4820 20** | **- Exercise books** |
| **4820 30** | **- Binders (other than book covers), folders and file covers** |
| **4820 40** | **- Manifold business forms and interleaved carbon sets** |
| **4820 50** | **- Albums for samples or for collections** |
| **4820 90** | **- Other** |
| **4821** | **Paper or paperboard labels of all kinds, whether or not printed** |
| **4821 10** | **- Printed** |
| **4821 10 10** | - - Self-adhesive |
| **4821 10 90** | - - Other |
| **4821 90** | **- Other** |
| **4821 90 10** | - - Self-adhesive |
| **4821 90 90** | - - Other |
| **4822** | **Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)** |
| **4822 10** | **- Of a kind used for winding textile yarn** |
| **4822 90** | **- Other** |
| **4823** | **Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres** |
| **4823 20** | **- Filter paper and paperboard** |
| **4823 40** | **- Rolls, sheets and dials, printed for self-recording apparatus** |
|  | **- Trays, dishes, plates, cups and the like, of paper or paperboard** |
| **4823 61** | - - Of bamboo |
| **4823 69** | - - Other |
| **4823 69 10** | - - - Trays, dishes and plates |
| **4823 69 90** | - - - Other |
| **4823 70** | **- Moulded or pressed articles of paper pulp** |
| **4823 70 10** | - - Moulded trays and boxes for packing eggs |
| **4823 70 90** | - - Other |
| **4823 90** | **- Other** |
| **4823 90 40** | - - Paper and paperboard, of a kind used for writing, printing or other graphic purposes |
| **4823 90 85** | - - Other |
| **4823 90 85 20** | - - - Lightweight thermal paper weighing 65 gr/m² or less; in rolls of a width of 20 cm or more, a weight of the roll (including the paper) of 50 kg or more and a diameter of the roll (including the paper) of 40 cm or more (‘jumbo rolls’); with or without a base coat on one or both sides; coated with a thermosensitive substance on one or both sides; and with or without a top coat |
| **4823 90 85 80** | - - - Other |