



HARMONIZED SYSTEM
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O. Eng.

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CLASSIFICATION OF COATED PAPER OR PAPERBOARD OF
SUBHEADINGS 4810.13, 4810.14, 4810.19, 4810.22 AND 4810.29

(Item VI. 12 on Agenda)

Reference documents :

NS0070E1 (SSC/18)
NS0080E2, Annex A/8 (SSC/18 – Report)

NC0730E2, Annex E/1, paragraphs 11 to 13
(HSC/31 – Report)

I. BACKGROUND

1. At its 31st Session, the HS Committee, when examining the questions arising from the 18th Session of the Scientific Sub-Committee, agreed with the suggestion that the Secretariat should carry out the additional study suggested by the Scientific Sub-Committee, to be presented to the Committee at its next session.
2. The Scientific Sub-Committee, at its 18th Session, considered that in direct testing of coated paper and paperboard laboratories could, under no circumstances, properly determine the specifications of the paper in an uncoated state. This could only be done by testing the paper prior to coating, which in most circumstances was impractical. Therefore, the provisions of Note 5 to Chapter 48 when applied to coated paper or paperboard, would not give reliable results vis-à-vis the nature of the paper (i.e., whether or not for graphic purposes). An additional study by the Secretariat of the matter was needed. This study could include a redraft of the structure of heading 48.10 or the introduction of a Subheading Note, specifying that, for the purposes of subheadings 4810.13 to 4810.29, Note 5 to Chapter 48 should be applied to the product as presented, i.e., the coated paper or paperboard, although the latter solution would lead to different results, depending on the nature and thickness of the coating.

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II. SECRETARIAT COMMENTS

3. The Subheading Explanatory Note to subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29 stipulates that “the paper and paperboard covered by these subheadings are those which, in the uncoated state, fall in heading 48.02”, the scope of that heading being governed by Note 5 to Chapter 48.

4. The Scientific Sub-Committee considered that in direct testing of coated paper and paperboard laboratories could, under no circumstances, properly determine the specifications of the paper in an uncoated state, and suggested, therefore, a study to be carried out by the Secretariat with a view to solving the problem. This study could include :

- A redraft of the structured nomenclature of heading 48.10; or
- The introduction of a Subheading Note.

Structured nomenclature of heading 48.10

5. If the issue were to be resolved by changing the structured nomenclature of heading 48.10, the sole possibility would be the deletion of the first and second one-dash subheadings, and as a consequence, a review of the wording of the third one-dash subheading. This would, however, lead to a loss of data of important groups of commodities in international trade, and the Secretariat is, therefore, not in favour of this approach.

6. To facilitate discussion, the Secretariat has reproduced the structured nomenclature of heading 48.10 below :

“ - 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

4810.14 -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state

4810.19 -- 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 -- Light-weight coated paper

4810.29 -- 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
- 4810.39 -- Other
 - Other paper and paperboard :
- 4810.92 -- Multi-ply
- 4810.99 -- Other”.

Subheading Note

7. Before going into the question as to whether a Subheading Note could solve the issue, the Secretariat would first like to raise the issue of the applicability at the subheading level of current Note 5 to Chapter 48, which defines the expression “paper and paperboard of a kind used for writing, printing or other graphic purposes”. At its 16th Session (November 1995), the Committee was of the view that in the classification of certain samples of paper coated with kaolin, Note 4 (now 5) was applicable by virtue of General Interpretative Rule (GIR) 6.
8. The text of current Note 5 was, however, amended as of 1 January 2002 and now includes the clause “for the purposes of heading 48.02” (emphasis added). Bearing in mind the discussion on the applicability of Section or Chapter Notes at the subheading level (see item VI.7 on Agenda), the Secretariat would be inclined to conclude that the scopes of the first and second one-dash subheadings of heading 48.10 are no longer governed by that Note. Consequently, the current Subheading Explanatory Note to subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29 might be in conflict with the text of these subheadings.
9. Having said this, and taking into account the fact that a deletion of the subheadings concerned would not be appropriate, the Secretariat considers that the introduction of a new Subheading Note 7 to Chapter 48 (current Subheading Note 7 would then become Subheading Note 8) would be appropriate. This could be done along the following lines :

“7.- For the purposes of subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29, the expression “paper and paperboard of a kind used for writing, printing or other graphic purposes” means paper and paperboard as defined in Note 5 to this Chapter.”

(French : “Au sens des n^{os} 4810.13, 4810.14, 4810.19, 4810.22 et 4810.29 le terme *papiers et cartons des types utilisés pour l’écriture, l’impression ou d’autres fins graphiques* s’entend des papiers et cartons définies dans la Note 5 du Chapitre.”)
10. The introduction of a Subheading Note as suggested above, would provide the legal basis for classifying certain types of paper and paperboard in subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29. The question of which analytical method to be used to determine the classification of coated paper or paperboard in these subheadings, should, in the Secretariat’s view, be dealt with at the level of the Explanatory Notes.

11. That being the case, the text of the current Subheading Explanatory Note to subheadings 4810.13, 4810.14, 4810.19, 4810.22 and 4810.29 could be replaced by the following :

“For the purposes of these subheadings, and with a view to determining the nature of the paper or paperboard to be classified, the paper or paperboard concerned should be analysed as presented, i.e., any coating should be taken into account when applying the parameters set forth in Note 5 to this Chapter.”

12. The Secretariat realises that this approach would not necessarily give the same result under all circumstances, since the nature or the thickness of the coating may vary from one product to another. On the other hand, it will provide reliable information as regards different types of paper, but with the same coating.

III. CONCLUSION

13. The Committee is invited to examine the proposed amendment of the Nomenclature and of the Subheading Explanatory Note to heading 48.10.
