# CHAPTER 48 <br> PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD 

## 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);
 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);
(ij) Paper yarn or textile articles of paper yarn (section XI);
(k) Articles of chapter 64 or chapter 65;
(1) 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);
(m) Metal foil backed with paper or paperboard (section XV);
(n) Articles of heading 9209; or
(o) 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.

 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.
 from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ :
(a) Containing $l 0$ percent or more of fibers obtained by a mechanical process, and

1. weighing not more than $80 \mathrm{~g} / \mathrm{m}^{2}$, or
2. colored throughout the mass; or
(b) Containing more than 8 percent ash, and
3. weighing not more than $80 \mathrm{~g} / \mathrm{m}^{2}$, or
4. 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 $2.5 \mathrm{kPa} / \mathrm{g} / \mathrm{m}^{2}$; or
 $\mathrm{kPa} / \mathrm{g} / \mathrm{m}^{2}$.

For paper or paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ :
(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.
 total fiber content consists of fibers obtained by the chemical sulfate or soda processes.


 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;
 when applied to a wall.
 in heading 4815 .
9. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

 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 subheading 4804.11 and 4804.19 , "kraftliner" means machine-finished or machine-glazed paper and
paperboard, of which not less than 80 percent by weight of the total fiber content consists of wood fibers obtained by the chemical sulfate or soda processes, in rolls, weighing more than $115 \mathrm{~g} / \mathrm{m}^{2}$ and having a minimum Mullen bursting strength, as indicated in the following table, or the linearly interpolated or extrapolated equivalent for any other weight:

| $\frac{\text { Weight }}{\left(\mathrm{g} / \mathrm{m}^{2}\right)}$ | $\frac{\text { Minimum Mullen bursting strength }}{}$ |
| :--- | :---: |
| 115 | $\frac{(\mathrm{kPa})}{}$ |
| 125 | 393 |
| 200 | 417 |
| 300 | 637 |
| 400 | 824 |
|  | 961 |

 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes, in rolls, weighing not less than $60 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $115 \mathrm{~g} / \mathrm{m}^{2}$ and meeting one of the following sets of specifications:
 of more than 2 percent in the machine direction.
(b) Having minima for tear and tensile as indicated in the following table, or the linearly interpolated equivalent for any other weight:

 by weight of the total fiber content consists of unbleached hardwood fibers obtained by a semichemical pulping process, and
 humidity, at $23^{\circ} \mathrm{C}$.

 exceeding 8 percent and having a Mullen burst index of not less than 15.

 of the total fiber content consists of wood fibers obtained by a mechanical process.

## Additional U.S. Notes

l. For the purposes of this chapter the provisions for cellulose wadding and webs of cellulose fibers cover only products obtained from the pulp of chapter 47.
2. Samples used in determining the weight of paper or paperboard classifiable in this chapter according to weight shall be conditioned in an atmosphere at 50 percent ( $\pm 2$ percent) relative humidity and at a temperature of $23^{\circ} \mathrm{C}$ ( $\pm 2^{\circ} \mathrm{C}$ ).

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X
48-4
Statistical Note
 to the following specifications:

Weight: $\quad$ Not less than $46.3 \mathrm{~g} / \mathrm{m}^{2}$ nor more than $57 \mathrm{~g} / \mathrm{m}^{2}$.
Rolls not less than 33 cm wide and not less than 71 cm in diameter; sheets not less than 51 cm by 76 cm.
Thickness:
Sizing:
Not more than 0.11 mm .
Not more than 6.5 percent.
White; or tinted shades of pink, peach or green in rolls; not more than 50 percent gloss when tested with the Ingersoll glarimeter.


[^0]| 4803.00 |  |  | 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 fibers, whether or not creped, crinkled, embossed, perforated, surface-colored, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state: |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4803.00 .20 | 00 | 7 | Cellulose wadding. | kg . . . . . | 3. $5 \%$ | $\begin{aligned} & \text { Free } \\ & 2.8 \% \end{aligned}$ | $\begin{aligned} & (A, E, I L) \\ & (C A) \end{aligned}$ | 24\% |
| 4803.00 .40 | 00 | 3 | Other. | kg.... | Free |  |  | 36\% |
| 4804 |  |  | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803: Kraftliner: |  |  |  |  |  |
| 4804.11.00 | 00 | 7 | Unbleached. | kg | Free |  |  | 20\% |
| 4804.19 .00 | 00 | 9 | Other....... <br> Sack kraft paper: | kg..... | Free |  |  | 20\% |
| 4804.21.00 | 00 | 5 | Unbleached. | kg. | Free |  |  | 30\% |
| 4804.29 .00 | 00 | 7 | Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . <br> Other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less: | kg . . . . . | Free |  |  | 30\% |
| 4804.31 |  |  | Unbleached: <br> Condenser paper: |  |  |  |  |  |
| 4804.31.10 | 00 | 1 | Weighing over $15 \mathrm{~g} / \mathrm{m}^{2}$ but not over $30 \mathrm{~g} / \mathrm{m}^{2} . . . . . . . .$. | kg. . . . . | 2\% | $\begin{aligned} & \text { Free } \\ & 1.6 \% \end{aligned}$ | $\begin{aligned} & (\mathrm{A}, \mathrm{E}, \mathrm{IL}) \\ & (\mathrm{CA}) \end{aligned}$ | 20.5\% |
| 4804.31.20 | 00 | 9 | Other.. | kg..... | 4.3\% | $\begin{aligned} & \text { Free } \\ & 3.4 \% \end{aligned}$ | $\begin{aligned} & (A, E, I L) \\ & (C A) \end{aligned}$ | 25\% |
| 4804.31.40 |  |  | Wrapping paper....... |  | Free |  |  | 30\% |
|  | 20 | 1 | Bag or sack paper........... | kg |  |  |  |  |
|  | 40 | 7 | Other.... . . . . . . . . . . . . . . . . . . |  |  |  |  |  |
| 4804.31.60 | 00 | 0 | Other. | kg..... | 4\% | $\begin{aligned} & \text { Free } \\ & 3.2 \% \end{aligned}$ | $\begin{aligned} & (A, E, I L) \\ & (C A) \end{aligned}$ | 30\% |
| 4804.39 |  |  | Other: |  |  |  |  |  |
| 4804.39 .20 | 00 | 1 | Condenser paper. | kg..... | 4.3\% | $\begin{aligned} & \text { Free } \\ & 3.4 \% \end{aligned}$ | $\begin{aligned} & (A, E, I L) \\ & (C A) \end{aligned}$ | 25\% |
| 4804.39.40 |  |  | Wrapping paper. |  | Free |  |  | 30\% |
|  | 20 | 3 | Bag or sack paper........... |  |  |  |  |  |
|  | 40 | 9 | Other. | kg |  |  |  |  |
| 4804.39.60 |  |  | Other. | . | 4\% | $\begin{aligned} & \text { Free } \\ & 3.2 \% \end{aligned}$ | $\begin{aligned} & (A, E, I L) \\ & (C A) \end{aligned}$ | 30\% |
|  | 20 | 8 | Base stock for trays, dishes, plates, cups and the like..... |  |  |  |  |  |
|  | 40 | 4 | Other..... . . . . . . . . . . . . . . . . . . | kg |  |  |  |  |



Other uncoated paper and paperboard, in rolls or sheets:
4805.10.00 007 Semichemical fluting paper (corrugating

Multi-ply paper and paperboard:

| 4805.21 .00 |  |  |
| :---: | ---: | ---: |
|  | 20 | 0 |
| 40 | 6 |  |
| 4805.22 .00 |  |  |
|  | 20 | 9 |
| 40 | 5 |  |

Each layer bleached................................. Fre Folding carton board................ kg
Other
With only one outer layer bleached
Folding carton board............... . . $k$.
Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . kg
4805.23 .00

Having three or more layers of which only


Folding carton board................ . . kg
Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $k g$

$4805.29 .00 \quad$| 20 | 8 |
| :--- | :--- |
| 40 | 4 |
|  |  |
| 20 | 2 |
| 40 | 8 |

Other

Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $k g$
$4805.30 .00 \quad 00$
$4805.40 .00 \quad 00 \quad 1$
Sulfite wrapping paper $\qquad$
Filter paper and paperboard.................. . kg...... 4.2\%
Felt paper and paperboard..................... kg...... Free
Other paper and paperboard, weighing 150 $\mathrm{g} / \mathrm{m}^{2}$ or less

Condenser paper. . . . . . . . . . . . . . . . . . . . . . . . . . kg. . . . . . 4. 3\%
Bibulous paper. . . . . . . . . . . . . . . . . . . . . . . . . kg. . . . . . . Free
Wrapping paper . . . . . . . . . . . . . . . . . . . . . . kg . . . . . Free

Other:

Weighing over $15 \mathrm{~g} / \mathrm{m}^{2}$ but not

Weighing over $30 \mathrm{~g} / \mathrm{m}^{2}$. ............ ........ 4\%
Corrugating medium............. $k g$

Other paper and paperboard, weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$ :

Pressboard. . . . . . . . . . . . . . . . . . . . . . . . . . . . . kg . . . . . . 4.9\%
Other.

Linerboard containing by weight
less than 80 percent chemical
sulfate wood pulp.................... kg
Other................................... . . $k g$
Other paper and paperboard, weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more:

Pressboard. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . kg
Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .
Wet machine board

Linerboard containing by weight
less than 80 percent chemical
sulfate wood pulp................... $k g$
Other................................. . . $k g$
905
4806 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:

| 4806.10 .00 | 00 | 6 | Vegetable parchment | Free | 19\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 4806.20 .00 | 00 | 4 | Greaseproof papers. | Free | $\begin{gathered} 7 \& / \mathrm{kg} \\ 15 \% \end{gathered}$ |
| 4806.30 .00 | 00 | 2 | Tracing papers. | Free | $\begin{gathered} 7 \dot{4} / \mathrm{kg} \\ 15 \% \end{gathered}$ |
| 4806.40 .00 | 00 | 0 | Glassine and other glazed transparent or translucent papers. | Free | 7¢/kg |



[^1]48-10

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-colored, surface-decorated or printed, in rolls or sheets:

Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:

Weighing not more than $150 \mathrm{~g} / \mathrm{m}^{2}$
Basic paper to be sensitized for
use in photography................. ........ 0.9\%

| Free (A, E, IL) | $5 \%$ |
| :--- | :--- |
| $0.7 \%$ (CA) |  |
|  |  |
| Free (A, E, IL) | $24 \%$ |
| $1.3 \%$ (CA) |  |
| Free (A, E, IL) | $37 \%$ |
| $2 \%$ (CA) |  |
| Free (A, E, IL) | $42 \%$ |
| $2 \%$ (CA) |  |

Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical process:
$4810.21 .00 \quad 00 \quad 7$

Light-weight coated paper................ kg...... $2.5 \%$

Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:
4810.31.00 Bleached uniformly throughout the mass
and of which more than 95 percent by
weight of the total fiber content consists
of wood fibers obtained by a chemical pro-
cess and weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less....... ....... Free
Folding carton board................ kg
Base stock for trays, dishes,
plates, cups and the like.......... kg
$\begin{array}{ll}20 & 1 \\ 40 & 7\end{array}$
$60 \quad 2$
4810.32 .00

Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . kg
Bleached uniformly throughout the mass
and of which more than 95 percent by
weight of the total fiber content consists
of wood fibers obtained by a chemical pro-
cess and weighing more than $150 \mathrm{~g} / \mathrm{m}^{2} . . .$.
Folding carton board................. kg
Base stock for trays, dishes,
plates, cups and the like.......... kg

200
406

601
4810.39
$4810.39 .20 \quad 00 \quad 3$
$4810.39 .40 \quad 00 \quad 9$
4810.91
$4810.91 .20 \quad 008$
$4810.91 .40 \quad 00 \quad 4$
$4810.99 .00 \quad 00 \quad 4$

Other. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $k g$ Other:

Whether or not impregnated, but
not otherwise treated.............. kg..... Free
Other................................ $\mathrm{kg} . .$. . . $1.9 \%$
Other paper and paperboard:
Multi-ply:
Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2} \ldots \ldots$

Other.
kg...... 1.9\%
Free (A, E, IL) 20\%

|  |  | $30 \%$ |
| :--- | :--- | :--- |
| Free (A, E, IL) | $20 \%$ |  |
| $1.5 \%$ | (CA) |  |
| Free (A, E, IL) | $20 \%$ |  |



[^2]

1/ Duty on certain articles temporarily increased. See subheading 9903.42.30. $\underline{\underline{2}} /$ Duty on certain articles temporarily increased. See subheading 9903.42.33.


1/ Duty on certain articles temporarily increased. See subheading 9903.42.35. ́/ Duty on certain articles temporarily increased. See subheading 9903.42.38.

Registers, account books, notebooks, order books
receipt books, letter pads, memorandum pads,
diaries and similar articles, exercise books
blotting pads, binders (looseleaf 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 (in-
cluding cover boards and book jackets) of paper or paperboard:

Registers, account books, notebooks, order books, receipt books, letter pads,
memorandum pads, diaries and similar articles:

Diaries, notebooks and address books, bound; memorandum pads, letter pads
and similar articles.................... ........

Free (A, E, IL

Diaries and address books.......... No
Memorandum pads, letter pads and
similar articles................... No

|  | 50 | 3 |
| :--- | :--- | :--- |
| 4820.10 .40 | 00 | 0 |
| 4820.20 .00 | 00 | 6 |
| 4820.30 .00 |  |  |
|  | 20 | 0 |
|  | 40 | 6 |
| 4820.40 .00 | 00 | 2 |

$4820.50 .00 \quad 009$
$4820.90 .00 \quad 001$

4821
4821.10
$4821.10 .20 \quad 00 \quad 3$
4821.10.40 009
4821.90
4821.90.20 $00 \quad 6$
$4821.90 .40 \quad 002$

4822
$4822.10 .00 \quad 00 \quad 6$
$4822.90 .00 \quad 00 \quad 9$


Paper and paperboard labels of all kinds, whether or not printed:

Printed:
Printed in whole or in part by a
lithographic process..................... kg...... 8.8ヶ/kg
Other...................................... kg...... 4.2\%
Other:
Pressure-sensitive. . . . . . . . . . . . . . . . . . . . . kg . . . . . . 5.8\%
Other
kg......
$3 \%$ 2/

| Free (A, E, IL) | $88 \% / \mathrm{kg}$ |
| :--- | :--- |
| $7 \% / \mathrm{kg} \mathrm{(CA)}$ |  |
| Free (A, E, IL) | $35 \%$ |
| $3.3 \%$ (CA) |  |
| Free (A, E, IL) | $40 \%$ |
| $4.6 \%$ (CA) |  |
| Free (A, E, IL) | $30 \%$ |
| $2.4 \%$ (CA) |  |

Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)

Of a kind used for winding textile yarn....... kg..... 4.4\%
Other.
kg . . . . . 4.5\%

| Free (A, E, IL) | $43 \%$ |
| :--- | :--- |
| $3.5 \%$ (CA) |  |
| Free (A, E, IL) | $35 \%$ |
| $3.6 \%$ (CA) |  |

1/ Duty on certain articles temporarily increased. See subheading 9903.42.40. $\underline{2} /$ Duty on certain articles temporarily increased. See subheading 9903.42.45.


[^3]
[^0]:    1/ Duty on certain articles temporarily increased. See subheading 9903.42.15.

[^1]:    1/ Duty on certain articles temporarily increased. See subheading 9903.42.25.

[^2]:    1/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701).

[^3]:    1/ Duty on certain articles temporarily increased. See subheading 9903.42.45
    2/ Duty on certain articles temporarily increased. See subheading 9903.42.50.
    3/ Duty on certain articles temporarily increased. See subheading 9903.42.38
    $\underline{4} /$ Duty on jacquard cards temporarily suspended. See subheading 9902.48.23

