



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
21<sup>st</sup> Session  
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NR0080E1  
(+ Annex)  
O. Eng.

H3-1

Brussels, 16 December 1999.

## **AMENDMENT OF THE EXPLANATORY NOTES TO HEADINGS 48.17 AND 48.23**

(Item II.A.7 on Agenda)

### Reference document :

NR0072E2, Annexes C (paragraphs 55 and 56) and D/10 (RSC/20 Report)

### I. BACKGROUND

1. At its 20<sup>th</sup> Session (September 1999) the Review Sub-Committee agreed to revisit certain proposed amendments of the Explanatory Notes to headings 48.17 (page 755, fifth paragraph) and 48.23 (page 760, second paragraph and page 761, first paragraph) at its next session, to give delegations the opportunity to study the matter during the intersession.

### II. SECRETARIAT COMMENTS

#### Heading 48.17

2. The Secretariat would first like to point out that the proposed amendment to the fifth paragraph of the Explanatory Note to heading 48.17, on page 755, stems from the amendments of headings 48.02, 48.10 and 48.11, to delete the dimension criteria. These amendments result in a transfer of products in strips or rolls or in rectangular (including square) sheets from heading 48.23 to one of the aforementioned headings, depending on the process applied to the paper or paperboard. To reflect this transfer, the proposal intended, basically, to replace the reference to heading 48.23 by a reference to headings 48.02, 48.10 and 48.11.
3. The Explanatory Note at issue currently directs "plain cards not so prepared" (French : "des papiers découpés") to heading 48.23, the expression "not so prepared" as used in the English version referring back to correspondence cards having deckled or gilt edges or rounded corners, or printed or otherwise prepared in such a manner as to clearly indicate their use as stationery. It is to be noted that the structure of the French version of this paragraph (i.e., one sentence) is slightly different from the English one (i.e., two sentences). Consequently, the English version is not a word for word translation from the French (or vice versa), but the Secretariat considers that both versions convey the same meaning, i.e.,

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paper and paperboard which cannot be identified as “correspondence cards” because they have not been sufficiently prepared in that way, are classified elsewhere.

4. Based on the reference to “papiers découpés” in the French version, the Secretariat understands that the exclusive part of the paragraph refers to cut paper. Based on this understanding and the assumption that correspondence cards are in the form of rectangular (including square) sheets, the Secretariat considers that an amendment with the effect to refer these products to headings 48.02, 48.10 and 48.11 would be appropriate. However, if the Sub-Committee considers that correspondence cards may exist in other forms (e.g., in the form of a triangle, a circle or an oval), the term “generally” (French : “en général”) may be inserted before the proposed reference to headings 48.02, 48.10 and 48.11, since cards in these forms not yet prepared to the extent that they are recognisable as correspondence cards, would remain to be classified in heading 48.23. Pending the outcome of the discussions on this issue, the Secretariat has placed this part in square brackets in the text set out in the Annex to this document.
5. Secondly, as indicated above, the Secretariat considers that there is no difference in scope between the two language versions. Consequently, further alignment between the proposed texts seem not necessary, although the Secretariat would suggest the insertion of the expression “selon le cas” in the French version of the proposed amendments. The duly adapted proposed amendments are reproduced in the Annex.

#### Heading 48.23

6. The Sub-Committee agreed to delete items (1), (7) and (12) of the Explanatory Note of heading 48.23. However, it left the references to items (4) and (8) in square brackets, to give delegations the opportunity to study the possible deletion or retention of these items during the intersession, as the products referred to in these items might exist in other forms than rectangular (including square).
7. Item (4) refers to “Paper and paperboard, of a kind used for writing, printing or other graphic purposes, not covered in the earlier headings of this Chapter, such as loose letter papers, foolscap papers.” The Secretariat considers that the examples mentioned in this item may be misleading given the new structure of Chapter 48. In particular the reference to foolscap paper, which is described in the Concise Oxford Dictionary as paper of about 330 x 200 mm, seemed no longer appropriate, and the Secretariat had, consequently, suggested deleting this item. However, if the Sub-Committee considers that a reference to graphic paper in the Explanatory Note of heading 48.23 may be useful, the Secretariat would suggest replacing the part “such as loose letter papers, foolscap papers” by “cut to shape other than rectangular (including square)” (French : “découpés en forme autre que carrée ou rectangulaire”). An amendment to that effect has been reproduced in the Annex (**Option (B)**) (**Option (A)** reflects the proposal to delete items (1), (4), (7), (8) and (12)).
8. Item (8) refers to "Strip paper (whether or not folded or coated) for plaiting or other uses". This type of paper, when in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state, would be currently classified (i) in the uncoated state in heading 48.02 (when graphic) or 48.04 or 48.05 (when other than graphic) or (ii) in the coated state in heading 48.10 or 48.11, depending on the nature of the coating. The Secretariat takes the view that the term “strip” as used in the English version and the corresponding expression “bandes et lames” in the French version refer to paper in rectangular form. Since the dimension criteria in headings 48.02, 48.10 and 48.11 have been deleted, strips of uncoated graphic paper and strips of coated paper will be classifiable in these headings. Consequently, only uncoated strips of paper other than graphic paper would remain to be

classified in heading 48.23. In this context it is to be noted that the scope of heading 48.23 has been enlarged to cover strips of a width exceeding 15 cm but not exceeding 36 cm, currently classified in headings 48.04 and 48.05.

9. Following the transfers to and from heading 48.23 and if present item (8) is to be maintained, the Secretariat suggests the following redrafted text :

“Uncoated strip paper (whether or not folded), other than for graphic purposes, for plaiting or other uses. However, strips impregnated with diagnostic or laboratory reagents are classified in **heading 38.22.**”

10. A proposal to this effect is reproduced in the Annex to this document (**Option (B)**).

### III. CONCLUSION

11. The Sub-Committee is invited to consider the redrafted proposals for amending the Explanatory Note to headings 48.17 and 48.23, as set out in the Annex, taking into account the comments of the Secretariat in paragraphs 2 to 10 above.

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ANNEXE  
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MODIFICATION DES NOTES EXPLICATIVES DES N°S 48.17 ET 48.23

DECOULANT DE LA RECOMMANDATION DU 25 JUIN 1999

ELABOREE DANS LE CADRE DE L'ARTICLE 16

(Point II.A.7 de l'ordre du jour)

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ANNEX  
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AMENDMENT OF THE EXPLANATORY NOTES TO HEADINGS 48.17 AND 48.23  
CONSEQUENTIAL UPON THE ARTICLE 16 RECOMMENDATION OF 25 JUNE 1999

(Item II.A.7 on Agenda)

PROCEDURE DE L'ARTICLE 16  
MODIFICATION DES NOTES EXPLICATIVES

Page 755. N° 48.17. Cinquième paragraphe. Troisième et dernière lignes.

Nouvelle rédaction :

“arrondis, initiales, noms, etc.), faute de quoi elles sont considérées[, en général,] comme des papiers découpés des n°s **48.02**, **48.10** ou **48.11**, selon le cas.”

Page 760. N° 48.23. Deuxième paragraphe.

**Solution (A)**

Alinéas 1), 4), 7), 8) et 12).

Supprimer ces alinéas.

Les alinéas 2), 3), 5), 6), 9) à 11) et 13) à 18) deviennent 1) à 13), respectivement.

**OU**

**Solution (B)**

1. Alinéas 1), 7) et 12).

Supprimer ces alinéas.

Les alinéas 2) à 6), 8) à 11) et 13) à 18) deviennent 1) à 15), respectivement.

2. Alinéa 4) actuel.

Nouvelle rédaction :

“(3) Les papiers et cartons des types utilisés pour l'écriture, l'impression ou autres fins graphiques, non repris dans les positions précédentes du présent Chapitre, découpés en forme autre que carrée ou rectangulaire.”

3. Alinéa 8) actuel.

Nouvelle rédaction :

“(6) Les bandes et lames, pliées ou non, non couchées ni enduites, pour sparterie, vannerie ou autres usages, autres que celles utilisées à des fins graphiques. Toutefois, les bandes et lames imprégnées de réactifs de diagnostic ou de laboratoire sont classées dans le n° **38.22**.”

Page 761. N° 48.23. Premier paragraphe. Alinéas 19) et 20).

Les alinéas 19) et 20) deviennent [14) et 15)] [15) et 16)] [16) et 17)], respectivement.



ARTICLE 16 PROCEDURE  
AMENDMENTS TO THE EXPLANATORY NOTES

Page 755. Heading 48.17. Fifth paragraph. Last sentence.

Delete and substitute :

“Plain cards not so prepared are[, generally,] classified in **heading 48.02, 48.10 or 48.11**, as the case may be.”

Page 760. Heading 48.23. Second paragraph.

**Option (A)**

Items (1), (4), (7), (8) and (12).

Delete Items (1), (4), (7), (8) and (12).

Renumber present Items (2), (3), (5), (6), (9) to (11) and (13) to (18) accordingly.

**OR**

**Option (B)**

1. Items (1), (7) and (12).

Delete Items (1), (7) and (12).

Renumber present Items (2) to (6), (8) to (11) and (13) to (18) accordingly.

2. Present Item (4).

Delete and substitute :

“(3) Paper and paperboard, of a kind used for writing, printing or other graphic purposes, not covered in the earlier headings of this Chapter, cut to shape other than rectangular (including square).”

3. Present Item (8).

Delete and substitute :

“(6) Uncoated strip paper (whether or not folded), other than for graphic purposes, for plaiting or other uses. However, strips impregnated with diagnostic or laboratory reagents are classified in **heading 38.22**.”

Page 761. Heading 48.23. First paragraph. Items (19) and (20).

Renumber Items (19) and (20) as [(14) and (15)] [(15) and (16)] [(16) and (17)], respectively.

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