

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4801.00.00	Newsprint, in rolls or sheets.	Free	kg
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00; hand-made paper and paperboard.		
4802.10.00	Hand-made paper and paperboard	5%	kg
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	kg
4802.40.00	Wallpaper base	5%	kg
	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:		
4802.54.00	Weighing less than 40 g/m ²	Free	kg
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	Free	kg
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	Free	kg
4802.56.90	Other	Free	kg
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	Free	kg
4802.58.00	Weighing more than 150 g/m ²	Free	kg
4802.60.00	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:		
4802.61.00	In rolls	5%	kg
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	5%	kg
4802.62.90	Other	5%	kg
4802.69.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.03	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	Wadding	5%	kg
4803.00.20	Toilet or facial tissue stock	5%	kg
4803.00.90	Other	5%	kg
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.		
	Kraftliner:		
4804.11.00	Unbleached	5%	kg
4804.19.00	Other	5%	kg
	Sack kraft paper:		
4804.21.00	Unbleached	5%	kg
4804.29.00	Other	5%	kg
	Other kraft paper and paperboard weighing 150 g/m ² or less:		
4804.31.00	Unbleached	5%	kg
4804.39.00	Other	5%	kg
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804.41.00	Unbleached	5%	kg
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg
4804.49.00	Other	5%	kg
4804.50.00	Other kraft paper and paperboard weighing 225 g/m ² or more:		
4804.51.00	Unbleached	5%	kg
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg
4804.59.00	Other	5%	kg
48.05	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:		
4805.11.00	Semi-chemical fluting paper	5%	kg

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4805.12.00	Straw fluting paper	5%	kg
4805.19.00	Other	5%	kg
	Testliner (recycled liner board):		
4805.24.00	Weighing 150 g/m ² or less	5%	kg
4805.25.00	Weighing more than 150 g/m ²	5%	kg
4805.30.00	Sulphite wrapping paper	5%	kg
4805.40.00	Filter paper and paperboard	5%	kg
4805.50.00	Felt paper and paperboard	5%	kg
	Other:		
4805.91.00	Weighing 150 g/m ² or less	5%	kg
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	5%	kg
4805.93.00	Weighing 225 g/m ² or more	5%	kg
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
4806.10.00	Vegetable parchment	5%	kg
4806.20.00	Greaseproof papers	5%	kg
4806.30.00	Tracing papers	5%	kg
4806.40.00	Glassine and other glazed transparent or translucent paper	5%	kg
4807.00.00	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.	5%	kg
48.08	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 4803.00.		
4808.10.00	Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	Corrugated paperboard with glued flat surface sheets	5%	kg
4808.10.90	Other	5%	kg
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg
4808.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.09	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.		
4809.20.00	Self-copy paper	5%	kg
4809.90.00	Other:		
4809.90.10	Carbon or similar copying paper	5%	kg
4809.90.90	Other	5%	kg
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-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:		
4810.13.00	In rolls	5%	kg
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	kg
4810.19.00	Other	5%	kg
	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:		
4810.22.00	Light-weight coated paper	5%	kg
4810.29.00	Other	5%	kg
	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% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	5%	kg
4810.32.00	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/m ²	5%	kg
4810.39.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4810.92.00	Other paper and paperboard:	5%	kg
4810.99.00	Multi-ply	5%	kg
	Other		
48.11	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 4803.00, 48.09 or 48.10.		
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	kg
	Gummed or adhesive paper and paperboard:		
4811.41.00	Self-adhesive	5%	kg
4811.49.00	Other	5%	kg
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	Bleached, weighing more than 150 g/m ²	5%	kg
4811.59.00	Other	5%	kg
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	kg
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	kg
4812.00.00	Filter blocks, slabs and plates, of paper pulp	Free	kg
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
4813.10.00	In the form of booklets or tubes	5%	kg
4813.20.00	In rolls of a width not exceeding 5 cm	5%	kg
4813.90.00	Other	5%	kg
48.14	Wallpaper and similar wall coverings; window transparencies of paper.		
4814.10.00	“Ingrain” paper	25%	kg
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25%	kg
4814.90.00	Other	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
[48.15]			
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
4816.20.00	Self-copy paper	5%	kg
4816.90.00	Other:		
4816.90.10	Carbon or similar copying papers	15%	kg
4816.90.90	Other	5%	kg
48.17	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.		
4817.10.00	Envelopes	25%	kg
4817.20.00	Letter cards, plain postcards and correspondence cards	25%	kg
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25%	kg
48.18	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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
4818.10.00	Toilet paper	Free	kg
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	25%	kg
4818.30.00	Tablecloth and serviettes:		
4818.30.10	Tablecloths	25%	kg
4818.30.20	Serviettes	25%	kg
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.40.10	Sanitary towels and tampons	Free	kg
4818.40.20	Napkins and napkin liners for babies	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4818.40.90	Other	Free	kg
4818.50.00	Articles of apparel and clothing accessories	25%	kg
4818.90.00	Other	25%	kg
48.19	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.		
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	15%	kg
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	kg
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	Unprinted	5%	kg
4819.30.90	Other	5%	kg
4819.40.00	Other sacks and bags, including cones:		
4819.40.10	Unprinted	15%	kg
4819.40.90	Other	20%	kg
4819.50.00	Other packing containers, including record sleeves:		
4819.50.10	Egg boxes and trays	15%	kg
4819.50.90	Other	15%	kg
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25%	kg
48.20	Registers, account books, note books, 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.		
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25%	kg
4820.20.00	Exercise books	Free	kg
4820.30.00	Binders (other than book covers), folders and file covers	25%	kg
4820.40.00	Manifold business forms and interleaved carbon sets	25%	kg
4820.50.00	Albums for samples or for collections	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4820.90.00	Other	25%	kg
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
4821.10.00	Printed	15%	kg
4821.90.00	Other	15%	kg
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
4822.10.00	Of a kind used for winding textile yarn	5%	kg
4822.90.00	Other	5%	kg
48.23	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.		
4823.20.00	Filter paper and paperboard	Free	kg
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	5%	kg
	Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823.61.00	Of bamboo	25%	kg
4823.69.00	Other	25%	kg
4823.70.00	Moulded or pressed articles of paper pulp	5%	kg
4823.90.00	Other:		
4823.90.10	Dress patterns, of paper	Free	kg
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	5%	kg
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	25%	kg
4823.90.40	Gummed or adhesive paper in strips or rolls	15%	kg
4823.90.90	Other	Free	kg