Chapter 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

- 1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paper board (irrespective of thickness or weight per m²).
- 2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (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 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (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 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (I) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - $(n) \, Metal \, foil \, backed \, with \, paper \, or \, paperboard \, (generally \, Section \, XIV \, or \, XV);$
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
- 3. Subject to the provisions of Note 7, headings 48.01 to 48.05 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 fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 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 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards 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:
 - (A) 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 \cdot 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.
- (B) 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 of 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 48.02 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 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and websof 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 purpose of heading 48.14, 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-coloured, design-printed or otherwise surface-decorated (for example, 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, coloured, 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;
 - (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 48.23.

- 10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11. Heading 48.23 applies, *interalia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purpose 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 115 g/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.

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

- 2. For the purpose of subheadings 4804.21 and 4804.29, "sackkraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in roll s, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% 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:

Weight g/m²	Mir	nimum tear m/N	Min	imum tensile kN/m
	Machine direction	Machine direction plus cross direction	Cross direction	Machine Direction plus cross direction
60 70 80 100 115	700 830 965 1,230 1,425	1,510 1,790 2,070 2,635 3,060	1.9 2.3 2.8 3.7 4.4	6 7.2 8.3 10.6 12.3

- 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 23°C.
- 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 23°C.
- 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 purpose 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 1.47 kPa·m²/g.
- 7. For the purpose of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/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.

Supplementary Note.

- 1. For the purpose of this Chapter, the expression "not converted" means:
 - (a) in the case of rolls of paper or paperboard, rolls which are the direct output of a paper-making machine and which have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed (excluding creped or crinkled); and
 - (b) in the case of sheets of paper or paperboard, rectangular (including square) sheets with one side exceeding 43 cm and the other side exceeding 56 cm in the unfolded state and which have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4801.00.00	0 00	Newsprint, in rolls or sheets.	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 48.01 or 48.03; hand-made paper and paperboard.			
4802.10.00	0 00	-Hand-made paper and paperboard	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4802.20.00	0 00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4802.40.00	0 00	-Wallpaper base	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-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	0 00	Weighing less than 40 g/m²	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4802.55.00	0	Weighing 40 g/m² or more but not more than 150 g/m², in rolls		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	30 40 50	Bond, ledger or writing paperOffset or opaque printing paperBusiness machine paper and continuous forms bondEnvelope paper Other	TNE TNE TNE TNE TNE		, , , ,

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4802.56.00	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		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10Bond, ledger or writing paper			
4802.57.00	Other, weighing 40 g/m² or more but not more than 150 g/m²		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	20 Offset or opaque printing paper	TNE TNE		
4802.58.00	Weighing more than 150 g/m²		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10 Printing paper, not converted	TNE		
	mechanical process:			
4802.61.00	In rolls		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10Writing or cover paper	TNE TNE TNE		
4802.62.00	00In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4802.69.00	Other		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	 20Super-calendered or machine finish grades of book paper, for use in the manufacture of newspapers, magazines or periodicals	TNE TNE TNE TNE		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4803.00.00		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 fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		-Kraftliner:			
4804.11.00	00	Unbleached	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4804.19.00	00	Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Sack kraft paper:			
4804.21.00)	Unbleached		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Rolls, not converted	TNE TNE		
4804.29.00	00	Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Other kraft paper and paperboard weighing 150 g/m² or less:			
4804.31.00)	Unbleached		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Wrapping paper:	TNE		
		In rolls, not converted Other	TNE TNE		
		Other: Not converted	T. 15		
		Not converted	TNE		

-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m². 4804.41.00Unbleached Free CCCT,LDCT,GPT,UST MXT,CIAT,CT,CRT,IT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCT,LDCT,GPT,UST MXT,CIAT,CT,CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT,CPTPT,UKT: Free CCCT,LDCT,GPT,UST MXT,CIAT,CT,CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT,CPTPT,UKT: Free CCCT,LDCT,GPT,UST MXT,CIAT,CT,CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, NT, SLT,	Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
than 225 g/m²: 4804.41.00Unbleached Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free Standard or which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process TNE	4804.39.00	00Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
MXT.CIAT. CT.CRT.IT. NT.SLT.PT.COLT.JT. PAT.HNT. KRT. CEUT. UAT. CPTPT, UKT: Free 4804.42.00 00Bleached 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 4804.49.00 00Other TNE Free CCCT,LDCT,GPT,UST. NT, SLT. PT. COLT, JT. PAT.HNT. KRT. CEUT. UAT. CPTPT, UKT: Free -Other kraft paper and paperboard weighing 225 g/m² or more: 4804.51.00Unbleached Free CCCT,LDCT,GPT,UST. MXT, CIAT. CT, CRT.IT. NT, SLT. PT. COLT. JT. PAT.HNT. KRT. CEUT. UAT. CPTPT, UKT: Free -Other kraft paper and paperboard. of a thickness of 1 mm or more					
4804.42.00 00Bleached 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 4804.49.00 00Other TNE Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, RRT, CEUT, UAT, CPTPT, UKT: Free -Other kraft paper and paperboard weighing 225 g/m² or more: 4804.51.00 Unbleached Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, RRT, CEUT, UAT, CPTPT, UKT: Free 10Electrical insulating pressboard, of a thickness of 1 mm or more	4804.41.00			Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
by weight of the total fibre content consists of wood fibres obtained by a chemical process MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free					
-Other kraft paper and paperboard weighing 225 g/m² or more: -Other kraft paper and paperboard weighing 225 g/m² or more: -Unbleached -Unbleached	4804.42.00	by weight of the total fibre content consists of wood fibres obtained by	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4804.51.00Unbleached Free CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 10	4804.49.00	00Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free by weight of the total fibre content consists of wood fibres obtained by a chemical process 4804.59.00 00Other TNE TNE Free CCCT, LDCT, GPT, UST. MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free UAT, CPTPT, UKT: F		-Other kraft paper and paperboard weighing 225 g/m² or more:			
4804.52.00 00Bleached 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 4804.59.00 00Other TNE Free CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 4804.59.00 00Other TNE Free CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 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.	4804.51.00	Unbleached		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
by weight of the total fibre content consists of wood fibres obtained by a chemical process MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 4804.59.00 00Other TNE Free CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 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.		9.			
MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free 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.	4804.52.00	by weight of the total fibre content consists of wood fibres obtained by		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
worked or processed than as specified in Note 3 to this Chapter.	4804.59.00	00Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
-Fluting paper:	48.05	• • • • • • • • • • • • • • • • • • • •			
		-Fluting paper:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4805.11.00	00Semi	i-chemical fluting paper	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4805.12.00	00 Strav	w fluting paper	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4805.19.00	00Othe	ır	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Testlir	ner (recycled liner board):			
4805.24.00	Weig	hing 150 g/m² or less		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Not converted	TNE TNE		
4805.25.00	Weig	phing more than 150 g/m²		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Weighing more than 150 g/m² but less than 225 g/m² Weighing 225 g/m² or more	TNE TNE		. , . , .
4805.30.00	00 -Sulphi	ite wrapping paper	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4805.40.00	00 -Filter	paper and paperboard	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4805.50.00	00 -Felt p a	aper and paperboard	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Other:	:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4805.91.00		Weighing 150 g/m² or less	TNF	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Impregnating, for laminates	TNE TNE		
4805.92.00	00	Weighing more than 150 g/m² but less than 225 g/m²	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4805.93.00	00	Weighing 225 g/m² or more	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	00	-Vegetable parchment	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4806.20.00	00	-Greaseproof papers	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4806.30.00	00	-Tracing papers	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4806.40.00	00	-Glassine and other glazed transparent or translucent papers	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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.	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 48.03.			

Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
O -Corrugated paper and paperboard, whether or not perforated	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
O-Kraft paper, creped or crinkled, whether or not embossed or perforated	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
O -Other	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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.			
O -Self-copy paper	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
O -Other	TNE	Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 mechancial or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
in rolls		Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
Weighing 150 g/m² or less:	T		
1 Printing	TNE TNE		
0 ()ther			
	O-Corrugated paper and paperboard, whether or not perforated O-Kraft paper, creped or crinkled, whether or not embossed or perforated O-Other 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. O-Self-copy paper O-Other 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 mechancial or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:In rolls	Description of Goods Meas. O-Corrugated paper and paperboard, whether or not perforated TNE O-Kraft paper, creped or crinkled, whether or not embossed or perforated TNE 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. O-Self-copy paper TNE 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: -In rolls	Description of Goods Meas. Tariff O-Corrugated paper and paperboard, whether or not perforated TNE Free O-Kraft paper, creped or crinkled, whether or not embossed or perforated TNE Free 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. O-Self-copy paper TNE Free 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 mechancial or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: In rolls Free

Tariff Item S	S	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4810.14.00 0	00 -	- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4810.19.00				Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1		Printing	TNE		
1	19 -	Other	TNE		
3	30 -	Weighing more than 150 g/m²	TNE		
		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 chemimechanical process:			
4810.22.00		Light-weight coated paper		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Printed, embossed or perforated	TNE TNE		
4810.29.00 0	00 -	Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31.00 0	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/m² or less	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Folding carton stock	TNE		
		Base stock for trays, plates, cups, other dishes and the like	TNE TNE		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4810.39.00	Other		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	30 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	TNE		
	90 Other	TNE		
	-Other paper and paperboard:			
4810.92.00			Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10 Electrocardiographic or electroencephalographic charts, printed, for self-recording apparatus; 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	TNE TNE TNE		
4810.99.00	00Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 48.03, 48.09 or 48.10.			
4811.10.00	00 -Tarred, bituminized or asphalted paper and paperboard	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Gummed or adhesive paper and paperboard:			
4811.41.00	Self-adhesive		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10 Tape paper	TNE TNE		. ,
4811.49.00	00Other	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	1	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	1		
4811.51.00)	Bleached, weighing more than 150 g/m²		Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT NT, SLT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT, CPTPT, UKT: Fre
		Solid bleached boxboard, not converted, 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:			
	11	Base stock, for milk cartons and other beverage containers, of a			
		thickness of 0.3 mm or more	TNE		
		Folding carton stock, of a thickness of 0.3 mm or more	TNE		
	13	Base stock, for trays, plates, cups and other dishes and the like, of a thickness of 0.3 mm or more	TNIC		
	1Ω	Other, of a thickness of 0.3 mm or more	TNE TNE		
		Other	TNE		
		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	TINE		
		exceeding 15 cm in the unfolded state	TNE		
	90	Other	TNE		
		In strips or rolls of a width exceeding 15 cm or in rectangular (including			MXT, CIAT, CT, CRT, IT NT, SLT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT, CPTPT, UKT: Fre
		square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:			
	12	Printing paper	TNE		
	19	Other	TNE		
	90	Other	TNE		
4811.60.00)	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT NT, SLT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT, CPTPT, UKT: Fre
	10	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			,,
	90	exceeding 15 cm in the unfolded state	TNE TNE		
4811.90.00		-Other paper, paperboard, cellulose wadding and webs of cellulose fibres		Free	CCCT,LDCT,GPT,UST MXT, CIAT, CT, CRT, IT NT, SLT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT, CPTPT, UKT: Fre
		 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: 			
	11	Giftwrap	TNE		
			TNE TNE		

Tariff Item S	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs				
90 Other								
4812.00.00 00	Filter blocks, slabs and plates, of paper pulp.	TNE	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.							
4813.10.00 00	O -In the form of booklets or tubes	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				
4813.20.00 00	O -In rolls of a width not exceeding 5 cm	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				
4813.90.00 00	O -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				
48.14	Wallpaper and similar wall coverings; window transparencies of paper.							
4814.20.00 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 	KGM	Free	CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,IT, NT,SLT,PT,COLT,JT, PAT,HNT,KRT,CEUT, UAT,CPTPT,UKT:Free				
4814.90.00 00	O -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				
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 00	O -Self-copy paper	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free				

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4816.90.00 0	0 -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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 0	0 -Envelopes	MIL	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4817.20.00 0	0 -Letter cards, plain postcards and correspondence cards	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4817.30.00 0	 Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery 	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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, 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 0	0 -Toilet paper	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels 0Towels	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2	0 Towers 0 Handkerchiefs or facial tissues	KGM		
4818.30.00 0	0 -Tablecloths and serviettes	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT,IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4818.50.00	00	-Articles of apparel and clothing accessories	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4818.90.00	00	-Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Sanitary food or beverage containers	KGM KGM		
4819.20.00		-Folding cartons, boxes and cases, of non-corrugated paper or paperboard		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Sanitary food or beverage containers	KGM KGM		
4819.30.00		-Sacks and bags, having a base of a width of 40 cm or more		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
			MIL MIL		
4819.40.00		-Other sacks and bags, including cones		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	20 30	Vacuum cleaner bags	KGM MIL MIL KGM		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4819.50.00	10 <i>Drum</i> s	ing containers, including record sleeves	KGM KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4819.60.00	00 -Box files, le	etter trays, storage boxes and similar articles, of a kind used shops or the like		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
48.20	pads, memo blotting-pad business fo of paper or	account books, note books, order books, receipt books, letter brandum pads, diaries and similar articles, exercise books, ds, binders (loose-leaf or other), folders, file covers, manifold rms, interleaved carbon sets and other articles of stationery, paperboard; albums for samples or for collections and book paper or paperboard.			
4820.10.00		account books, note books, order books, receipt books, , memorandum pads, diaries and similar articles	NMB	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4820.20.00	00 -Exercise bo	ooks	NMB	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4820.30.00	·	ther than book covers), folders and file covers	KOM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		rs	KGM KGM		
4820.40.00	00 -Manifold b u	usiness forms and interleaved carbon sets	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4820.50.00	00 -Albums for	samples or for collections	NMB	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4820.90.00	OO -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10.00	00 -Printed	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4821.90.00	00 -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10.00	00 -Of a kind used for winding textile yarn	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4822.90.00	00 -Other	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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	00 -Filter paper and paperboard	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4823.40.00	00 -Rolls, sheets and dials, printed for self-recording apparatus	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Trays, dishes, plates, cups and the like, of paper or paperboard:			

CUSTOMS TARIFF - SCHEDULE

	Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4	1823.61.00	00	Of bamboo	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4	1823.69.00	10	OtherCups, including cones	KGM KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4	1823.70.00		-Moulded or pressed articles of paper pulp	KGM	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
4	1823.90.00	•	-Other		Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		11 19	Gummed or adhesive paper, in strips or rolls, self-adhesive: Masking tape Other	KGM KGM KGM		