

**Section X**

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;  
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

## 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 paperboard (irrespective of thickness or weight per m<sup>2</sup>).
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);
  - (i) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) 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 for babies).
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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

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:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, 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·m<sup>2</sup>/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·m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (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 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of 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, *inter alia*, 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 incidental 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/m<sup>2</sup> 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/m <sup>2</sup>	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, "sack kraft 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 rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa.m<sup>2</sup>/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:

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Weight g/m <sup>2</sup>	Minimum tear m/N		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine Direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	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/m<sup>2</sup> 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/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> 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.m<sup>2</sup>/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.m<sup>2</sup>/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/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> 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
I 4801.00.00	00	Newsprint, in rolls or sheets.	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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.			
I 4802.10.00	00	-Hand-made paper and paperboard	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4802.20.00	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, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4802.40.00	00	-Wallpaper base	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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:			
I 4802.54.00		- -Weighing less than 40 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	- - - - -Not converted.....	TNE		
	90	- - - - -Other.....	TNE		
I 4802.55.00		- -Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	- - - - -Security or safety paper.....	TNE		
		- - - - -Other, containing 25% or more by weight of cotton fibre:			
	71	- - - - -Not converted.....	TNE		
	79	- - - - -Other.....	TNE		
		- - - - -Other, not converted:			
	81	- - - - -Bond, ledger or writing paper.....	TNE		
	82	- - - - -Cover paper.....	TNE		
	83	- - - - -Offset or opaque printing paper.....	TNE		
	84	- - - - -Business machine paper and continuous forms bond.....	TNE		
	85	- - - - -Envelope paper.....	TNE		
	86	- - - - -Text paper.....	TNE		
	87	- - - - -Exercise or tablet paper.....	TNE		
	89	- - - - -Other.....	TNE		
		- - - - -Other:			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		91 - - - - -Bond, ledger or writing paper .....	TNE		
		93 - - - - -Offset or opaque printing paper.....	TNE		
		94 - - - - -Business machine paper and continuous forms bond.....	TNE		
		95 - - - - -Envelope paper .....	TNE		
		96 - - - - -Text paper .....	TNE		
		97 - - - - -Exercise or tablet paper .....	TNE		
		99 - - - - -Other .....	TNE		
I	4802.56.00	-Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , 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, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - -Bond, ledger or writing paper .....	KGM		
		20 - - - - -Copy or duplicating paper.....	KGM		
		90 - - - - -Other .....	KGM		
I	4802.57.00	-Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - -Security or safety paper.....	TNE		
		- - - - -Other, containing 25% or more by weight of cotton fibre:			
		71 - - - - -Not converted.....	TNE		
		79 - - - - -Other .....	TNE		
		- - - - -Other, not converted:			
		81 - - - - -Bond, ledger or writing paper .....	TNE		
		82 - - - - -Cover paper.....	TNE		
		83 - - - - -Offset or opaque printing paper.....	TNE		
		84 - - - - -Business machine paper and continuous forms bond.....	TNE		
		85 - - - - -Envelope paper .....	TNE		
		86 - - - - -Text paper .....	TNE		
		89 - - - - -Other .....	TNE		
		- - - - -Other:			
		91 - - - - -Bond, ledger or writing paper .....	TNE		
		92 - - - - -Cover paper.....	TNE		
		93 - - - - -Offset or opaque printing paper.....	TNE		
		94 - - - - -Business machine paper and continuous forms bond.....	TNE		
		95 - - - - -Envelope paper .....	TNE		
		96 - - - - -Text paper .....	TNE		
		97 - - - - -Exercise or tablet paper .....	TNE		
		99 - - - - -Other .....	TNE		
I	4802.58.00	-Weighing more than 150 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - -Printing paper, not converted.....	TNE		
		- - - - -Other, not converted:			
		21 - - - - -Bristol or cover paper .....	TNE		
		22 - - - - -Drawing paper.....	TNE		
		29 - - - - -Other .....	TNE		
		90 - - - - -Other .....	TNE		
		-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4802.61.00		- -In rolls		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<p>-----Printing paper, not converted, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process:</p> <p>11 -----Directory paper .....</p> <p>19 -----Other .....</p> <p>20 -----Super-calendered or machine finish grades of book paper, for use in the manufacture of newspapers, magazines or periodicals .....</p> <p>-----Other, not converted:</p> <p>81 -----Printing paper .....</p> <p>82 -----Writing or cover paper .....</p> <p>83 -----Drawing paper .....</p> <p>88 -----Other business machine paper .....</p> <p>89 -----Other .....</p> <p>90 -----Other .....</p>	TNE TNE TNE TNE TNE TNE TNE TNE TNE		
I 4802.62.00		- -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, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<p>10 -----Bond, ledger or writing paper .....</p> <p>20 -----Copy or duplicating paper .....</p> <p>90 -----Other .....</p>	KGM KGM KGM		
I 4802.69.00		- -Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<p>-----Printing paper, not converted, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process:</p> <p>11 -----Directory paper .....</p> <p>19 -----Other .....</p> <p>20 -----Super-calendered or machine finish grades of book paper, for use in the manufacture of newspapers, magazines or periodicals .....</p> <p>-----Other, not converted:</p> <p>81 -----Printing paper .....</p> <p>82 -----Writing or cover paper .....</p> <p>83 -----Drawing paper .....</p> <p>88 -----Other business machine paper .....</p> <p>89 -----Other .....</p> <p>90 -----Other .....</p>	TNE TNE TNE TNE TNE TNE TNE TNE TNE		
I 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.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<p>-----Rolls, not embossed, perforated, surface-decorated or printed:</p> <p>11 -----Sanitary napkin wadding stock .....</p> <p>12 -----Toilet or facial tissue stock .....</p> <p>13 -----Towel stock .....</p>	TNE TNE TNE		



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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	19	-----Other .....	TNE		
		-----Other:			
	91	-----Toilet or facial tissue stock .....	TNE		
	92	-----Towel stock.....	TNE		
	99	-----Other .....	TNE		
<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>			
		<b>-Kraftliner:</b>			
I	<b>4804.11.00</b>	<b>00 --Unbleached</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	<b>4804.19.00</b>	<b>00 --Other</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Sack kraft paper:</b>			
I	<b>4804.21.00</b>	<b>--Unbleached</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Rolls, not converted.....	TNE		
	90	-----Other .....	TNE		
I	<b>4804.29.00</b>	<b>00 --Other</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less:</b>			
I	<b>4804.31.00</b>	<b>--Unbleached</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-----Wrapping paper:</b>			
	28	-----In rolls, not converted.....	TNE		
	29	-----Other .....	TNE		
		<b>-----Other:</b>			
	91	-----Not converted.....	TNE		
	99	-----Other .....	TNE		
I	<b>4804.39.00</b>	<b>--Other</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	20	-----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.....	TNE		
	90	-----Other .....	TNE		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
-Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :					
I	4804.41.00	--Unbleached		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		----Wrapping paper:			
	11	----In rolls, not converted.....	TNE		
	19	----Other.....	TNE		
		----Other paper:			
	21	----Impregnating, for laminates, not converted.....	TNE		
	28	----Other, not converted.....	TNE		
	29	----Other.....	TNE		
	30	----Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper.....	TNE		
	90	----Other.....	TNE		
I	4804.42.00	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	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4804.49.00	--Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Not converted.....	TNE		
		----Other:			
	91	----Wrapping paper.....	TNE		
	99	----Other.....	TNE		
-Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:					
I	4804.51.00	--Unbleached		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Electrical insulating pressboard, of a thickness of 1 mm or more.....	TNE		
	90	----Other.....	TNE		
I	4804.52.00	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	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4804.59.00	00 --Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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.			
		-Fluting paper:			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4805.11.00	00	-Semi-chemical fluting paper	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4805.12.00	00	-Straw fluting paper	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4805.19.00	00	-Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Testliner (recycled liner board):			
I 4805.24.00		-Weighing 150 g/m <sup>2</sup> or less		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Not converted .....	TNE		
	90	---- -Other .....	TNE		
I 4805.25.00		-Weighing more than 150 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> .....	TNE		
	20	---- -Weighing 225 g/m <sup>2</sup> or more .....	TNE		
I 4805.30.00	00	-Sulphite wrapping paper	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4805.40.00	00	-Filter paper and paperboard	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4805.50.00		-Felt paper and paperboard		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Roofing felt, single ply, in rolls containing 46.5 m <sup>2</sup> or more, for use in the manufacture of asphalt roofing, shingles or siding .....	TNE		
	20	---- -Flooring felt, containing vegetable fibres .....	TNE		
	90	---- -Other .....	TNE		
		-Other:			
I 4805.91.00		-Weighing 150 g/m <sup>2</sup> or less		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		40 - - - -Impregnating, for laminates, not converted.....	TNE		
		80 - - - -Other, not converted.....	TNE		
		90 - - - -Other.....	TNE		
I	4805.92.00	-Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - -Shoe board.....	TNE		
		20 - - - -Electrical insulating pressboard, of a thickness of 1 mm or more.....	TNE		
		30 - - - -Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper.....	TNE		
		90 - - - -Other.....	TNE		
I	4805.93.00	-Weighing 225 g/m <sup>2</sup> or more		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - -Shoe board.....	TNE		
		20 - - - -Core board, tube or drum stock.....	TNE		
		30 - - - -Electrical insulating pressboard, of a thickness of 1 mm or more.....	TNE		
		90 - - - -Other.....	TNE		
	48.06	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
I	4806.10.00 00	-Vegetable parchment	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4806.20.00 00	-Greaseproof papers	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4806.30.00 00	-Tracing papers	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4806.40.00 00	-Glassine and other glazed transparent or translucent papers	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4807.00.00 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, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	48.08	<b>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.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4808.10.00	00	-Corrugated paper and paperboard, whether or not perforated	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4808.40.00	00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4808.90.00	00	-Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.09		<b>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.</b>			
I 4809.20.00		-Self-copy paper		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Self-contained carbonless self-copy paper, for use in Canadian manufactures.....	TNE		
	20	----Not converted.....	TNE		
	90	----Other.....	TNE		
I 4809.90.00	00	-Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.10		<b>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.</b>			
		<b>-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:</b>			
I 4810.13.00		--In rolls		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Printed, embossed or perforated.....	TNE		
	20	----Other, weighing 29 g/m <sup>2</sup> or less.....	TNE		
		----Other, weighing more than 29 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> :			
	31	----Printing, not converted.....	TNE		
	38	----Other, including bristol or cover, not converted.....	TNE		
	39	----Other.....	TNE		
		----Other, weighing more than 150 g/m <sup>2</sup> :			
	41	----Not converted.....	TNE		
	49	----Other.....	TNE		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		50 - - - - Paperboard .....	TNE		
I	4810.14.00	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, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4810.19.00	- Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - Printed, embossed or perforated.....	TNE		
		20 - - - - Other, weighing 29 g/m <sup>2</sup> or less .....	TNE		
		- - - - Other, weighing more than 29 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> :			
		31 - - - - Printing, not converted.....	TNE		
		38 - - - - Other, including bristol or cover, not converted.....	TNE		
		39 - - - - Other.....	TNE		
		- - - - Other, weighing more than 150 g/m <sup>2</sup> :			
		41 - - - - Not converted.....	TNE		
		49 - - - - Other.....	TNE		
		50 - - - - Paperboard .....	TNE		
		<b>-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 chemical process:</b>			
I	4810.22.00	- Light-weight coated paper		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - Printed, embossed or perforated.....	TNE		
		- - - - Other:			
		91 - - - - Not converted.....	TNE		
		99 - - - - Other.....	TNE		
I	4810.29.00	- Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 - - - - Printed, embossed or perforated.....	TNE		
		20 - - - - Printing paper, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, not converted .....	TNE		
		30 - - - - Other paper, not converted .....	TNE		
		40 - - - - Other paper, converted .....	TNE		
		50 - - - - Paperboard .....	TNE		
		<b>-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</b>			
I	4810.31.00	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 <sup>2</sup> or less	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 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 <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		----Solid bleached boxboard, not converted:			
	11	----Folding carton stock.....	TNE		
	12	----Base stock for trays, plates, cups, other dishes and the like.....	TNE		
	19	----Other .....	TNE		
	90	----Other .....	TNE		
I 4810.39.00		--Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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		
	20	----Carrier board .....	TNE		
	90	----Other .....	TNE		
		-Other paper and paperboard:			
I 4810.92.00		--Multi-ply		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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		
	20	----Folding board .....	TNE		
	90	----Other .....	TNE		
I 4810.99.00	00	--Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.11		<b>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.</b>			
I 4811.10.00	00	-Tarred, bituminized or asphalted paper and paperboard	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Gummed or adhesive paper and paperboard:			
I 4811.41.00		--Self-adhesive		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Tape paper .....	TNE		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other .....	TNE		
I	4811.49.00	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Paper in rolls; Sheets, consisting of adhesive coated paper, to be employed as a decorative surface covering for particleboard, fibreboard or similar panelboard products, for the manufacture of furniture; Prepasted paper, for use in the manufacture of wall coverings .....	TNE		
	90	-----Other .....	TNE		
		<b>-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):</b>			
I	4811.51.00	-Bleached, weighing more than 150 g/m <sup>2</sup>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-----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		
	12	-----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.....	TNE		
	18	-----Other, of a thickness of 0.3 mm or more.....	TNE		
	19	-----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 exceeding 15 cm in the unfolded state:			
	81	-----Release.....	TNE		
	82	-----Automotive.....	TNE		
	89	-----Other.....	TNE		
	90	-----Other.....	TNE		
I	4811.59.00	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-----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	-----Release.....	TNE		
	12	-----Printing paper.....	TNE		
	13	-----Folding carton stock.....	TNE		
	19	-----Other.....	TNE		
	90	-----Other.....	TNE		
I	4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		<i>-----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:</i>			
	11	<i>-----Waxed wrapping paper .....</i>	TNE		
	12	<i>-----Release .....</i>	TNE		
	13	<i>-----Other waxed paper .....</i>	TNE		
	19	<i>-----Other .....</i>	TNE		
	90	<i>-----Other .....</i>	TNE		
I	4811.90.00	<b>-Other paper, paperboard, cellulose wadding and webs of cellulose fibres</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<i>-----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:</i>			
	11	<i>-----Giftwrap .....</i>	TNE		
	12	<i>-----Latex-treated tape paper, not gummed .....</i>	TNE		
	18	<i>-----Other, impregnated with latex .....</i>	TNE		
	19	<i>-----Other .....</i>	TNE		
	90	<i>-----Other .....</i>	TNE		
I	4812.00.00	<b>00 Filter blocks, slabs and plates, of paper pulp.</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	48.13	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>			
I	4813.10.00	<b>00 -In the form of booklets or tubes</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4813.20.00	<b>-In rolls of a width not exceeding 5 cm</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	<i>-----Ungummed .....</i>	KGM		
	20	<i>-----Gummed .....</i>	KGM		
I	4813.90.00	<b>00 -Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	48.14	<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>			
I	4814.20.00	<b>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</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4814.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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.			
I 4816.20.00	00	-Self-copy paper	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4816.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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.			
I 4817.10.00	00	-Envelopes	MIL	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4817.20.00	00	-Letter cards, plain postcards and correspondence cards	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4817.30.00	00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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.			
I 4818.10.00	00	-Toilet paper	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4818.20.00		-Handkerchiefs, cleansing or facial tissues and towels		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Towels .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	-----Handkerchiefs or facial tissues.....	KGM		
	90	-----Other .....	KGM		
I	4818.30.00	<b>-Tablecloths and serviettes</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Tablecloths .....	KGM		
	20	-----Serviettes .....	KGM		
	30	-----Tablecloth and serviette sets .....	KGM		
I	4818.50.00	<b>00 -Articles of apparel and clothing accessories</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	4818.90.00	<b>00 -Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.19		<b>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.</b>			
I	4819.10.00	<b>-Cartons, boxes and cases, of corrugated paper or paperboard</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Sanitary food or beverage containers.....	KGM		
	90	-----Other .....	KGM		
I	4819.20.00	<b>-Folding cartons, boxes and cases, of non-corrugated paper or paperboard</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Sanitary food or beverage containers.....	KGM		
	90	-----Other .....	KGM		
I	4819.30.00	<b>-Sacks and bags, having a base of a width of 40 cm or more</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Multiwall.....	MIL		
	90	-----Other .....	MIL		
I	4819.40.00	<b>-Other sacks and bags, including cones</b>		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Vacuum cleaner bags.....	KGM		
	20	-----Multiwall, of paper.....	MIL		
	30	-----Grocers', of paper.....	MIL		
	90	-----Other .....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4819.50.00		-Other packing containers, including record sleeves		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Drums, cans and canisters.....	KGM		
	90	----Other.....	KGM		
I 4819.60.00	00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
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.			
I 4820.10.00	00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4820.20.00	00	-Exercise books	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4820.30.00		-Binders (other than book covers), folders and file covers		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Binders.....	KGM		
	90	----Other.....	KGM		
I 4820.40.00	00	-Manifold business forms and interleaved carbon sets	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4820.50.00		-Albums for samples or for collections		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Photograph albums.....	NMB		
	90	----Other.....	NMB		
I 4820.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.21		Paper or paperboard labels of all kinds, whether or not printed.			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4821.10.00	00	-Printed	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4821.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.22		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>			
I 4822.10.00	00	-Of a kind used for winding textile yarn	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4822.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
48.23		<b>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.</b>			
I 4823.20.00		-Filter paper and paperboard		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-For use in the manufacture of tea bags.....</i>	KGM		
	20	---- <i>-Uncoated, in rolls or sheets, not further worked or processed, other than as specified in Note 3 to this Chapter.....</i>	KGM		
	90	---- <i>-Other .....</i>	KGM		
I 4823.40.00	00	-Rolls, sheets and dials, printed for self-recording apparatus	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Trays, dishes, plates, cups and the like, of paper or paperboard:</b>			
I 4823.61.00	00	--Of bamboo	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 4823.69.00		--Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Cups, including cones .....</i>	KGM		
	90	---- <i>-Other .....</i>	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 4823.70.00		-Moulded or pressed articles of paper pulp		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Trays for use in packaging apples, peaches or pears.....	KGM		
	20	-----Homogeneous felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a net backing of plastics, for use as spring padding or insulating material in the manufacture of upholstered furniture, mattresses or box-springs.....	KGM		
		-----Other:			
	91	-----Egg cartons and trays.....	KGM		
	99	-----Other.....	KGM		
I 4823.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-----Gummed or adhesive paper, in strips or rolls, self-adhesive:			
	11	-----Masking tape.....	KGM		
	19	-----Other.....	KGM		
	20	-----Gummed or adhesive paper, in strips or rolls, not self adhesive.....	KGM		
		-----Macerated paper pads, to be employed in packaging fresh fruits; Paper and paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width exceeding 15 cm but less than or equal to 36 cm; Paper and paperboard, for use in the manufacture of Jacquard patterns for Jacquard machines; Pots, bands, collars and protectors, to be employed in growing plants for transplanting purposes or for protecting plants while growing; Sample books of wallpaper:			
	31	-----Macerated paper pads, to be employed in packaging fresh fruits; Sample books of wallpaper.....	KGM		
	32	-----Paper and paperboard, for use in the manufacture of Jacquard patterns for Jacquard machines; Pots, bands, collars and protectors, to be employed in growing plants for transplanting purposes or for protecting plants while growing.....	KGM		
	33	-----Paper and paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width exceeding 15 cm but less than or equal to 36 cm.....	KGM		
		-----Cards, not punched, whether or not in strips, for punch card machines; Sausage casings:			
	41	-----Cards, not punched, whether or not in strips, for punch card machines	KGM		
	42	-----Sausage casings.....	KGM		
		-----Other:			
	91	-----Pads, packing.....	KGM		
	92	-----Photomounts.....	KGM		
	93	-----Giftwrap.....	KGM		
	94	-----Wrappers.....	KGM		
	95	-----Printed patterns, dressmakers.....	KGM		
	96	-----Leaves for photograph albums.....	KGM		
	99	-----Other.....	KGM		