

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 47

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper  
or paperboard**

NOTE—

1. For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

\*

\*

\*



Chapter 47—*continued*

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper  
or paperboard—*continued***

| Number       | Statistical Key   |                   | Goods  | Rates of Duty    |                         |
|--------------|-------------------|-------------------|--|------------------|-------------------------|
|              | Code              | Unit              |  | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>47.01</b> |                   |                   |  |                  |                         |
| 4701.00.00   | 01D<br>05G        | tne<br>tne        | <b>Mechanical wood pulp</b><br>. Softwood<br>. Hardwood  | Free             | Free                    |
| <b>47.02</b> |                   |                   |  |                  |                         |
| 4702.00.00   | 01B<br>05E        | tne<br>tne        | <b>Chemical wood pulp, dissolving grades</b><br>. Softwood<br>. Hardwood   | Free             | Free                    |
| <b>47.03</b> |                   |                   | <b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>   |                  |                         |
|              |                   |                   | – Unbleached:  |                  |                         |
| 4703.11.00   | 00L               | tne               | – – Coniferous   | Free             | Free                    |
| 4703.19.00   | 01E<br>05H        | tne<br>tne        | – – Non-coniferous<br>. . . Softwood<br>. . . Hardwood   | Free             | Free                    |
|              |                   |                   | – Semi-bleached or bleached:   |                  |                         |
| 4703.21.00   | 01B<br>09H        | tne<br>tne        | – – Coniferous<br>. . . Semi-bleached<br>. . . Bleached  | Free             | Free                    |
| 4703.29.00   | 01J<br>05A        | tne<br>tne        | – – Non-coniferous<br>. . . Softwood<br>. . . Hardwood   | Free             | Free                    |
| <b>47.04</b> |                   |                   | <b>Chemical wood pulp, sulphite, other than dissolving grades:</b>   |                  |                         |
|              |                   |                   | – Unbleached:  |                  |                         |
| 4704.11.00   | 00J               | tne               | – – Coniferous   | Free             | Free                    |
| 4704.19.00   | 01C<br>05F        | tne<br>tne        | – – Non-coniferous<br>. . . Softwood<br>. . . Hardwood   | Free             | Free                    |
|              |                   |                   | – Semi-bleached or bleached:   |                  |                         |
| 4704.21.00   | 01L<br>09F        | tne<br>tne        | – – Coniferous<br>. . . Semi-bleached<br>. . . Bleached  | Free             | Free                    |
| 4704.29.00   | 01G<br>05K        | tne<br>tne        | – – Non-coniferous<br>. . . Softwood<br>. . . Hardwood   | Free             | Free                    |
| <b>47.05</b> |                   |                   |  |                  |                         |
| 4705.00.00   | 01G<br>05K        | tne<br>tne        | <b>Wood pulp obtained by a combination of mechanical and chemical<br/>pulping processes</b><br>. Softwood<br>. Hardwood                  | Free             | Free                    |
| <b>47.06</b> |                   |                   | <b>Pulps of fibres derived from recovered (waste and scrap) paper or<br/>paperboard or of other fibrous cellulosic material:</b>         |                  |                         |
| 4706.10.00   | 00L               | tne               | – Cotton linters pulp  | Free             | Free                    |
| 4706.20.00   | 01B<br>05E<br>09H | tne<br>tne<br>tne | – Pulps of fibres derived from recovered (waste and scrap) paper or<br>paperboard<br>. . Mechanical<br>. . Chemical<br>. . Semi-chemical | Free             | Free                    |
| 4706.30.00   | 10E<br>15F<br>19J | tne<br>tne<br>tne | – Other, of bamboo<br>. . Mechanical<br>. . Chemical<br>. . Semi-chemical  | Free             | Free                    |
|              |                   |                   | – Other:   |                  |                         |
| 4706.91.00   | 10A               | tne               | – – Mechanical   | Free             | Free                    |
| 4706.92.00   | 10F               | tne               | – – Chemical   | Free             | Free                    |
| 4706.93.00   | 10L               | tne               | – – Obtained by a combination of mechanical and chemical processes   | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper  
or paperboard—*continued***

| Number       | Statistical Key |      | Goods   | Rates of Duty    |                         |
|--------------|-----------------|------|---|------------------|-------------------------|
|              | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>47.07</b> |                 |      | <b>Recovered (waste and scrap) paper or paperboard:</b>   |                  |                         |
| 4707.10.00   | 00J             | tne  | – Unbleached kraft paper or paperboard or corrugated paper or paperboard  | Free             | Free                    |
| 4707.20.00   | 00B             | tne  | – Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                         | Free             | Free                    |
| 4707.30.00   | 00F             | tne  | – Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | Free             | Free                    |
| 4707.90.00   | 00H             | tne  | – Other, including unsorted waste and scrap   | Free             | Free                    |
|              |                 |      | *                      *  |                  |                         |

## 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).
  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>, and applies only to paper: (a) in strips or rolls of a width exceeding 28cm; 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/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.
    - (B) 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 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.

Chapter 48—continued

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—continued**

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 webs of cellulose fibres :
  - (a) In strips or rolls of a width exceeding 36cm; 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 purposes 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 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 subsidiary to the primary use of the goods, fall within Chapter 49.

**SUBHEADING NOTES—**

1. For the purposes 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<br>g/m <sup>2</sup> | Minimum Mullen<br>bursting strength<br>kPa |
|----------------------------|--|
| 115                        | 393  |
| 125                        | 417  |
| 200                        | 637  |
| 300                        | 824  |
| 400                        | 961  |

2. For the purposes 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:

| Weight g/m <sup>2</sup> | Minimum tear<br>mN |   | Minimum tensile<br>kN/m |   |
|-------------------------|--------------------|---|-------------------------|---|
|                         | Machine direction  | Machine direction<br>plus cross direction | Cross direction         | Machine direction<br>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.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing  $130\text{g/m}^2$  or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding  $1.4\text{ newtons/g/m}^2$  at 50 % relative humidity, at  $23^\circ\text{C}$ .
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper and 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  $2\text{ kPa.m}^2/\text{g}$ .
6. For the purposes 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  $1.47\text{ kPa.m}^2/\text{g}$ .
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding  $72\text{ g/m}^2$ , with a coating weight not exceeding  $15\text{ g/m}^2$  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.

\* \* \*





Chapter 48—*continued***Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number       | Statistical Key |      | Goods  | Rates of Duty    |                         |
|--------------|-----------------|------|--|------------------|-------------------------|
|              | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>48.01</b> |                 |      | <b>Newsprint, in rolls or sheets:</b>  |                  |                         |
| 4801.00.11   |                 |      | – Newsprint made of fibres obtained essentially by a chemi-mechanical process or of a weight, per m <sup>2</sup> , of more than 57 g but not more than 65 g  | Free             | Free                    |
|              | 10A             | tne  | . . . In rolls   |                  |                         |
|              | 31D             | kg   | . . . In sheets  |                  |                         |
|              | 39K             | kg   | . . . Of an area less than 1,935 cm <sup>2</sup>   |                  |                         |
|              |                 |      | . . . Other  |                  |                         |
| 4801.00.90   |                 |      | – Other  | Free             | Free                    |
|              | 10J             | tne  | . . . In rolls   |                  |                         |
|              | 29K             | kg   | . . . In sheets  |                  |                         |
| <b>48.02</b> |                 |      | <b>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:</b> |                  |                         |
| 4802.10      |                 |      | – Hand-made paper and paperboard:  |                  |                         |
| 4802.10.11   | 00F             | kg   | – – In any size or shape as made directly and having all its edges deckled   | Free             | Free                    |
| 4802.10.15   | 00A             | kg   | – – 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  | Free             | Free                    |
| 4802.10.19   | 00G             | kg   | – – Other  | Free             | Free                    |
| 4802.20.00   | 00H             | kg   | – Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard   | Free             | Free                    |
| 4802.40.00   | 00E             | kg   | – Wallpaper base   | Free             | 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      |                 |      | – – Weighing less than 40 g/m <sup>2</sup> :   |                  |                         |
|              |                 |      | – – – Printing and writing paper and paperboard:   |                  |                         |
| 4802.54.11   |                 |      | – – – – 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  | Free             | Free                    |
|              | 10F             | kg   | . . . . . In rolls   |                  |                         |
|              | 17C             | kg   | . . . . . In sheets  |                  |                         |
| 4802.54.19   | 10G             | kg   | – – – – Other printing and writing paper   | Free             | Free                    |
|              |                 |      | – – – Kraft paper and paperboard:  |                  |                         |
| 4802.54.21   | 00D             | kg   | – – – – 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  | Free             | Free                    |
| 4802.54.29   | 00E             | kg   | – – – – Other  | Free             | Free                    |
|              |                 |      | – – – Other:   |                  |                         |
| 4802.54.31   | 10G             | kg   | – – – – 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  | Free             | Free                    |
| 4802.54.39   | 10H             | kg   | – – – – Other  | Free             | Free                    |
| 4802.55      |                 |      | – – Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:  |                  |                         |
|              |                 |      | – – – Of a width exceeding 15 cm:  |                  |                         |
| 4802.55.11   |                 |      | – – – – Printing and writing paper and paperboard  | Free             | Free                    |
|              | 11J             | kg   | . . . . . White bank   |                  |                         |
|              | 13E             | kg   | . . . . . Tinted bank  |                  |                         |
|              | 15A             | kg   | . . . . . White bond   |                  |                         |
|              | 19D             | kg   | . . . . . Tinted bond  |                  |                         |
|              | 21F             | kg   | . . . . . Duplicator   |                  |                         |
|              | 23B             | kg   | . . . . . Drawing cartridge  |                  |                         |
|              | 29A             | kg   | . . . . . Offset printing  |                  |                         |
|              | 31C             | kg   | . . . . . White plain copier paper   |                  |                         |
|              | 39J             | kg   | . . . . . Tinted plain copier paper  |                  |                         |
|              | 41L             | kg   | . . . . . Envelope papers  |                  |                         |
|              | 43G             | kg   | . . . . . Cheque papers  |                  |                         |
|              | 45C             | kg   | . . . . . White or cream, laid or wove writing papers not specified above  |                  |                         |
|              | 47K             | kg   | . . . . . Other  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number     | Statistical Key |      | Goods   | Rates of Duty    |                         |
|------------|-----------------|------|---|------------------|-------------------------|
|            | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Uncoated paper and paperboard, of a kind used, etc.—<i>continued</i></b>   |                  |                         |
|            |                 |      | — Other paper and paperboard, not containing fibres, etc.— <i>continued</i>   |                  |                         |
|            |                 |      | — — Weighing 40 g/m <sup>2</sup> or more but not more than, etc.— <i>continued</i>  |                  |                         |
|            |                 |      | — — — Of a width exceeding 15 cm— <i>continued</i>  |                  |                         |
|            |                 |      | — — — — Other:  |                  |                         |
| 4802.55.14 | 11H             | kg   | — — — — Kraft paper and paperboard  | Free             | Free                    |
|            | 19C             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla,<br>time card manilla, pattern manilla and the like   |                  |                         |
| 4802.55.17 | 11G             | kg   | . . . . . Other   | Free             | Free                    |
|            | 17F             | kg   | — — — — Other   |                  |                         |
| 4802.55.19 | 10A             | kg   | — — — Other   | Free             | Free                    |
| 4802.56    |                 |      | — — Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with<br>one side not exceeding 435 mm and the other side not exceeding<br>297 mm in the unfolded state: |                  |                         |
| 4802.56.11 |                 |      | — — — Printing and writing paper and paperboard   | Free             | Free                    |
|            | 11C             | kg   | . . . . Bank papers   |                  |                         |
|            | 13K             | kg   | . . . . White bond  |                  |                         |
|            | 19J             | kg   | . . . . Tinted bond   |                  |                         |
|            | 21L             | kg   | . . . . Duplicator  |                  |                         |
|            | 23G             | kg   | . . . . Drawing cartridge   |                  |                         |
|            | 25C             | kg   | . . . . Offset printing   |                  |                         |
|            | 27K             | kg   | . . . . White plain copier paper  |                  |                         |
|            | 29F             | kg   | . . . . Tinted plain copier paper   |                  |                         |
|            | 31H             | kg   | . . . . White or cream, laid or wove writing papers not specified above   |                  |                         |
|            | 37G             | kg   | . . . . Other   |                  |                         |
| 4802.56.13 | 11F             | kg   | — — — Printed, embossed or perforated   | Free             | Free                    |
|            | 17E             | kg   | . . . . Continuous computer listing paper   |                  |                         |
| 4802.56.21 |                 |      | — — — Kraft paper and paperboard  | Free             | Free                    |
|            | 11J             | kg   | . . . . Folder manilla, file manilla, tag manilla, document manilla, time<br>card manilla, pattern manilla and the like   |                  |                         |
|            | 19D             | kg   | . . . . Other   |                  |                         |
| 4802.56.25 | 00J             | kg   | — — — Autoclave indicator paper   | Free             | Free                    |
| 4802.56.29 | 11K             | kg   | — — — Other   | Free             | Free                    |
|            | 17J             | kg   | . . . . Folder manilla, file manilla, tag manilla, document manilla,<br>time card manilla, pattern manilla and the like   |                  |                         |
|            |                 |      | . . . . Other   |                  |                         |

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number     | Statistical Key |      | Goods   | Rates of Duty    |                         |
|------------|-----------------|------|---|------------------|-------------------------|
|            | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Uncoated paper and paperboard, of a kind used, etc.—<i>continued</i></b>   |                  |                         |
|            |                 |      | — Other paper and paperboard, not containing fibres, etc.— <i>continued</i>   |                  |                         |
| 4802.57    |                 |      | — — Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :  |                  |                         |
|            |                 |      | — — — 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: |                  |                         |
| 4802.57.11 |                 |      | — — — — Printing and writing paper and paperboard   | Free             | Free                    |
|            |                 |      | . . . . . In strips or rolls:   |                  |                         |
|            | 11H             | kg   | . . . . . White bank  |                  |                         |
|            | 13D             | kg   | . . . . . Tinted bank   |                  |                         |
|            | 15L             | kg   | . . . . . White bond  |                  |                         |
|            | 19C             | kg   | . . . . . Tinted bond   |                  |                         |
|            | 21E             | kg   | . . . . . Duplicator  |                  |                         |
|            | 23A             | kg   | . . . . . Drawing cartridge   |                  |                         |
|            | 25H             | kg   | . . . . . Offset printing   |                  |                         |
|            | 27D             | kg   | . . . . . White plain copier paper  |                  |                         |
|            | 29L             | kg   | . . . . . Tinted plain copier paper   |                  |                         |
|            | 31B             | kg   | . . . . . Envelope papers   |                  |                         |
|            | 33J             | kg   | . . . . . Cheque papers   |                  |                         |
|            | 37A             | kg   | . . . . . White or cream, laid or wove writing papers not specified above   |                  |                         |
|            | 38K             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | . . . . . In sheets:  |                  |                         |
|            | 61D             | kg   | . . . . . White bank  |                  |                         |
|            | 63L             | kg   | . . . . . Tinted bank   |                  |                         |
|            | 65G             | kg   | . . . . . White bond  |                  |                         |
|            | 67C             | kg   | . . . . . Tinted bond   |                  |                         |
|            | 69K             | kg   | . . . . . Duplicator  |                  |                         |
|            | 71A             | kg   | . . . . . Drawing cartridge   |                  |                         |
|            | 73H             | kg   | . . . . . Offset printing   |                  |                         |
|            | 75D             | kg   | . . . . . White plain copier paper  |                  |                         |
|            | 77L             | kg   | . . . . . Tinted plain copier paper   |                  |                         |
|            | 79G             | kg   | . . . . . Envelope papers   |                  |                         |
|            | 81J             | kg   | . . . . . Cheque papers   |                  |                         |
|            | 83E             | kg   | . . . . . White or cream, laid or wove writing papers not specified above   |                  |                         |
|            | 85A             | kg   | . . . . . Other   |                  |                         |
| 4802.57.13 | 00E             | kg   | — — — — Other   | Free             | Free                    |
|            |                 |      | — — — Other:  |                  |                         |
| 4802.57.15 |                 |      | — — — — Kraft paper and paperboard  | Free             | Free                    |
|            | 11C             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like  |                  |                         |
|            | 19J             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | — — — — Multi-ply paper and paperboard:   |                  |                         |
| 4802.57.19 |                 |      | — — — — — Linerboard  | Free             | Free                    |
|            |                 |      | . . . . . Each layer bleached:  |                  |                         |
|            | 11J             | kg   | . . . . . In rolls  |                  |                         |
|            | 19D             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . With only one layer bleached:   |                  |                         |
|            | 21F             | kg   | . . . . . In rolls  |                  |                         |
|            | 29A             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . Having 3 or more layers, of which only the two outer layers are bleached:   |                  |                         |
|            | 31C             | kg   | . . . . . In rolls  |                  |                         |
|            | 39J             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . Other:  |                  |                         |
|            | 41L             | kg   | . . . . . In rolls  |                  |                         |
|            | 49F             | kg   | . . . . . In sheets   |                  |                         |
| 4802.57.20 | 00A             | kg   | — — — — — Other   | Free             | Free                    |
| 4802.57.21 | 00H             | kg   | — — — — Autoclave indicator paper, other than tape  | Free             | Free                    |
| 4802.57.29 |                 |      | — — — — Other   | Free             | Free                    |
|            | 11D             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like  |                  |                         |
|            | 17C             | kg   | . . . . . Other   |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number     | Statistical Key |      | Goods   | Rates of Duty    |                         |
|------------|-----------------|------|---|------------------|-------------------------|
|            | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Uncoated paper and paperboard, of a kind used, etc.—<i>continued</i></b>   |                  |                         |
|            |                 |      | – Other paper and paperboard, not containing fibres, etc.— <i>continued</i>   |                  |                         |
| 4802.58    |                 |      | – – Weighing more than 150 g/m <sup>2</sup> :   |                  |                         |
|            |                 |      | – – – 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: |                  |                         |
| 4802.58.11 |                 |      | – – – – Printing and writing paper and paperboard   | Free             | Free                    |
|            |                 |      | . . . . . In rolls:   |                  |                         |
|            | 11B             | kg   | . . . . . Offset printing   |                  |                         |
|            | 17A             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | . . . . . In sheets:  |                  |                         |
|            | 21K             | kg   | . . . . . Offset printing   |                  |                         |
|            | 27J             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | – – – Other:  |                  |                         |
| 4802.58.15 |                 |      | – – – – Kraft paper and paperboard  | Free             | Free                    |
|            | 11H             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like  |                  |                         |
|            | 19C             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | – – – – Multi-ply paper and paperboard:   |                  |                         |
| 4802.58.21 |                 |      | – – – – – Linerboard  | Free             | Free                    |
|            |                 |      | . . . . . Each layer bleached:  |                  |                         |
|            | 11H             | kg   | . . . . . In rolls  |                  |                         |
|            | 19C             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . With only one layer bleached:   |                  |                         |
|            | 21E             | kg   | . . . . . In rolls  |                  |                         |
|            | 29L             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . Having 3 or more layers, of which only the two outer layers are bleached:   |                  |                         |
|            | 31B             | kg   | . . . . . In rolls  |                  |                         |
|            | 39H             | kg   | . . . . . In sheets   |                  |                         |
|            |                 |      | . . . . . Other:  |                  |                         |
|            | 41K             | kg   | . . . . . In rolls  |                  |                         |
|            | 49E             | kg   | . . . . . In sheets   |                  |                         |
| 4802.58.29 | 00C             | kg   | – – – – – Other   | Free             | Free                    |
| 4802.58.35 | 00C             | kg   | – – – – Autoclave indicator paper, other than tape  | Free             | Free                    |
| 4802.58.39 |                 |      | – – – – Other   | Free             | Free                    |
|            | 11D             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like  |                  |                         |
|            | 17C             | kg   | . . . . . Other   |                  |                         |
|            |                 |      | – Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:                     |                  |                         |
| 4802.61    |                 |      | – – In rolls:   |                  |                         |
| 4802.61.11 | 10F             | tne  | – – – Newsprint other than that described in heading 48.01  | Free             | Free                    |
| 4802.61.13 |                 |      | – – – Kraft paper and paperboard  | Free             | Free                    |
|            | 11G             | kg   | . . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like  |                  |                         |
|            | 19B             | kg   | . . . . . Other   |                  |                         |
| 4802.61.15 | 10A             | kg   | – – – Printing and writing papers   | Free             | Free                    |
| 4802.61.17 | 00G             | kg   | – – – Linerboard  | Free             | Free                    |
| 4802.61.19 | 10G             | kg   | – – – Other   | Free             | Free                    |
| 4802.62    |                 |      | – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:   |                  |                         |
| 4802.62.11 | 10L             | kg   | – – – Printing and writing papers   | Free             | Free                    |
| 4802.62.15 | 00J             | kg   | – – – Linerboard  | Free             | Free                    |
| 4802.62.19 | 11K             | kg   | – – – Other   | Free             | Free                    |
| 4802.69    |                 |      | – – Other:  |                  |                         |
| 4802.69.11 | 10B             | kg   | – – – Printing and writing papers   | Free             | Free                    |
| 4802.69.15 | 00L             | kg   | – – – Linerboard  | Free             | Free                    |
| 4802.69.19 | 10C             | kg   | – – – Other   | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued***Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number       | Statistical Key |      | Goods   | Rates of Duty    |                         |
|--------------|-----------------|------|---|------------------|-------------------------|
|              | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>48.03</b> |                 |      |   |                  |                         |
| 4803.00      |                 |      | <b>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:</b> |                  |                         |
| 4803.00.01   | 00E             | kg   | – Tissue paper weighing not more than 22 g/m <sup>2</sup>   | Free             | Free                    |
|              |                 |      | – Other:  |                  |                         |
| 4803.00.11   | 00L             | kg   | – – Creped or crinkled  | Free             | Free                    |
| 4803.00.19   | 00A             | kg   | – – Embossed or perforated  | Free             | Free                    |
| 4803.00.21   | 00F             | kg   | – – Surface-coloured, surface-decorated or printed  | Free             | Free                    |
| 4803.00.29   | 00G             | kg   | – – Cellulose wadding and webs of cellulose fibres  | Free             | Free                    |
| 4803.00.39   | 00B             | kg   | – – Other   | Free             | Free                    |
| <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>  |                  |                         |
|              |                 |      | – Kraftliner:   |                  |                         |
| 4804.11.00   |                 |      | – – Unbleached  | Free             | Free                    |
|              | 01C             | kg   | . . . . In rolls  |                  |                         |
|              | 09J             | kg   | . . . . Other   |                  |                         |
| 4804.19.00   | 00A             | kg   | – – Other   | Free             | Free                    |
|              |                 |      | – Sack kraft paper:   |                  |                         |
| 4804.21.00   | 00J             | kg   | – – Unbleached  | Free             | Free                    |
| 4804.29.00   | 00E             | kg   | – – Other   | Free             | Free                    |
|              |                 |      | – Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:   |                  |                         |
| 4804.31      |                 |      | – – Unbleached:   |                  |                         |
| 4804.31.01   | 00J             | kg   | – – – Saturating base paper   | Free             | Free                    |
| 4804.31.09   |                 |      | – – – Other   | Free             | Free                    |
|              | 01H             | kg   | . . . . Bag paper (other than sack kraft)   |                  |                         |
|              | 09C             | kg   | . . . . Wrapping paper  |                  |                         |
|              | 11E             | kg   | . . . . Laminating paper and paperboard, tube winding kraft, corestock  |                  |                         |
|              | 19L             | kg   | . . . . Electrical insulation paper   |                  |                         |
|              | 21B             | kg   | . . . . Adhesive base paper   |                  |                         |
|              | 29H             | kg   | . . . . Cartonboard, boxboard   |                  |                         |
|              | 39E             | kg   | . . . . Other   |                  |                         |
| 4804.39      |                 |      | – – Other:  |                  |                         |
| 4804.39.01   | 00E             | kg   | – – – Saturating base paper   | Free             | Free                    |
| 4804.39.09   |                 |      | – – – Other   | Free             | Free                    |
|              | 01D             | kg   | . . . . Bag paper (other than sack kraft)   |                  |                         |
|              | 09K             | kg   | . . . . Wrapping paper  |                  |                         |
|              | 11A             | kg   | . . . . Laminating paper and paperboard, tube winding kraft, corestock  |                  |                         |
|              | 19G             | kg   | . . . . Electrical insulation paper   |                  |                         |
|              | 21J             | kg   | . . . . Adhesive base paper   |                  |                         |
|              | 29D             | kg   | . . . . Solid bleached cartonboard, boxboard  |                  |                         |
|              | 31F             | kg   | . . . . Cartonboard, boxboard, other than solid bleached  |                  |                         |
|              | 39A             | kg   | . . . . Waxing base paper   |                  |                         |
|              | 41C             | kg   | . . . . Cupstock  |                  |                         |
|              | 49J             | kg   | . . . . Other   |                  |                         |
|              |                 |      | – Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :   |                  |                         |
| 4804.41      |                 |      | – – Unbleached:   |                  |                         |
| 4804.41.01   | 00B             | kg   | – – – Saturating base paper   | Free             | Free                    |
| 4804.41.09   |                 |      | – – – Other   | Free             | Free                    |
|              | 01A             | kg   | . . . . Laminating paper and paperboard, tube winding kraft, corestock  |                  |                         |
|              | 09G             | kg   | . . . . Electrical insulation paper   |                  |                         |
|              | 11J             | kg   | . . . . Cartonboard, boxboard   |                  |                         |
|              | 19D             | kg   | . . . . Other   |                  |                         |
| 4804.42.00   |                 |      | – – 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   | Free             | Free                    |
|              | 01J             | kg   | . . . . Laminating paper and paperboard, tube winding kraft, corestock  |                  |                         |
|              | 09D             | kg   | . . . . Cartonboard, boxboard   |                  |                         |
|              | 19A             | kg   | . . . . Other   |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number       | Statistical Key          |                      | Goods   | Rates of Duty    |                         |
|--------------|--------------------------|----------------------|---|------------------|-------------------------|
|              | Code                     | Unit                 |   | Normal<br>Tariff | *Preferential<br>Tariff |
|              |                          |                      | <b>Uncoated kraft paper and paperboard, in rolls, etc.—<i>continued</i></b>   |                  |                         |
|              |                          |                      | – Other kraft paper and paperboard weighing more than, etc.— <i>continued</i>   |                  |                         |
| 4804.49.00   | 01L<br>09F<br>19C        | kg<br>kg<br>kg       | – – Other<br>. . . Laminating paper and paperboard, tube winding kraft, corestock<br>. . . Cartonboard, boxboard<br>. . . Other   | Free             | Free                    |
|              |                          |                      | – Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:   |                  |                         |
| 4804.51.00   | 01H<br>09C<br>11E<br>19L | kg<br>kg<br>kg<br>kg | – – Unbleached<br>. . . Laminating paper and paperboard, tube winding kraft, corestock<br>. . . Electrical insulation paper<br>. . . Cartonboard, boxboard<br>. . . Other | Free             | Free                    |
| 4804.52.00   |                          |                      | – – Bleached uniformly throughout the mass and of which more than 95%<br>by weight of the total fibre content consists of wood fibres obtained by<br>a chemical process   | Free             | Free                    |
|              | 01B<br>09H<br>19E        | kg<br>kg<br>kg       | . . . Laminating paper and paperboard, tube winding kraft, corestock<br>. . . Cartonboard, boxboard<br>. . . Other  |                  |                         |
| 4804.59.00   |                          |                      | – – Other   | Free             | Free                    |
|              | 01D<br>09K<br>19G        | kg<br>kg<br>kg       | . . . Laminating paper and paperboard, tube winding kraft, corestock<br>. . . Cartonboard, boxboard<br>. . . Other  |                  |                         |
| <b>48.05</b> |                          |                      | <b>Other uncoated paper and paperboard, in rolls or sheets, not further<br/>worked or processed than as specified in Note 3 to this Chapter:</b>                          |                  |                         |
|              |                          |                      | – Fluting paper:  |                  |                         |
| 4805.11      |                          |                      | – – Semi-chemical fluting paper:  |                  |                         |
| 4805.11.11   | 00E                      | kg                   | – – – Weighing less than 183 g/m <sup>2</sup>   | Free             | Free                    |
| 4805.11.19   | 00F                      | kg                   | – – – Weighing not less than 183 g/m <sup>2</sup>   | Free             | Free                    |
| 4805.12      |                          |                      | – – Straw fluting paper:  |                  |                         |
| 4805.12.11   | 00K                      | kg                   | – – – Weighing less than 150 g/m <sup>2</sup>   | Free             | Free                    |
| 4805.12.19   | 00L                      | kg                   | – – – Other   | Free             | Free                    |
| 4805.19.00   | 00K                      | kg                   | – – Other   | Free             | Free                    |
|              |                          |                      | – Testliner (recycled liner board):   |                  |                         |
| 4805.24.00   |                          |                      | – – Weighing 150 g/m <sup>2</sup> or less   | Free             | Free                    |
|              | 11F<br>14L<br>19A        | kg<br>kg<br>kg       | . . . In rolls<br>. . . In sheets of an area less than 1,935 cm <sup>2</sup><br>. . . Other sheets  |                  |                         |
| 4805.25      |                          |                      | – – Weighing more than 150 g/m <sup>2</sup> :   |                  |                         |
| 4805.25.11   |                          |                      | – – – Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>  | Free             | Free                    |
|              | 11B<br>14G<br>19H        | kg<br>kg<br>kg       | . . . . In rolls<br>. . . . In sheets of an area less than 1,935 cm <sup>2</sup><br>. . . . Other sheets  |                  |                         |
| 4805.25.19   |                          |                      | – – – Weighing 225 g/m <sup>2</sup> or more   | Free             | Free                    |
|              | 11C<br>19J               | kg<br>kg             | . . . . In rolls<br>. . . . Other   |                  |                         |
| 4805.30.00   | 00F                      | kg                   | – Sulphite wrapping paper   | Free             | Free                    |
| 4805.40.00   | 00K                      | kg                   | – Filter paper and paperboard   | Free             | Free                    |
| 4805.50.00   | 00C                      | kg                   | – Felt paper and paperboard   | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number  | Statistical Key  |  | Goods  | Rates of Duty    |                         |
|---|--|--|--|------------------|-------------------------|
|   | Code   | Unit                                   |  | Normal<br>Tariff | *Preferential<br>Tariff |
| Other uncoated paper and paperboard, in rolls, etc.—continued |  |  |  |                  |                         |
| — Other:  |  |  |  |                  |                         |
| 4805.91.00  | 11H<br>19C   | kg<br>kg                               | — Weighing 150 g/m² or less:<br>. . . In rolls<br>. . . In sheets  | Free             | Free                    |
| 4805.92.00  | 11B<br>19H<br>21K<br>23F<br>25B<br>27J<br>29E  | kg<br>kg<br>kg<br>kg<br>kg<br>kg<br>kg | — Weighing more than 150 g/m² but less than 225 g/m²<br>. . . Saturating base paper<br>. . . Wrapping paper<br>. . . Other:<br>. . . . Bag paper<br>. . . . Laminating paper and paperboard, tube winding paper and<br>paperboard, corestock<br>. . . . Cartonboard, boxboard<br>. . . . Plasterboard lining paper<br>. . . . Other  | Free             | Free                    |
| 4805.93.00  | 11G<br>13C<br>17F<br>19B   | kg<br>kg<br>kg<br>kg                   | — Weighing 225 g/m² or more<br>. . . Laminating paper and paperboard, tube winding paper and<br>paperboard, corestock<br>. . . Cartonboard, boxboard<br>. . . Plasterboard lining paper<br>. . . Other   | Free             | Free                    |
| 48.06   | Vegetable parchment, greaseproof papers, tracing papers and glassine<br>and other glazed transparent or translucent papers, in rolls or sheets:  |  |  |                  |                         |
| 4806.10.00  | 00G  | kg                                     | — Vegetable parchment  | Free             | Free                    |
| 4806.20.00  | 00L  | kg                                     | — Greaseproof papers   | Free             | Free                    |
| 4806.30.00  | 00D  | kg                                     | — Tracing papers   | Free             | Free                    |
| 4806.40.00  | 00H  | kg                                     | — Glassine and other glazed transparent or translucent papers  | Free             | Free                    |
| 48.07   |  |  |  |                  |                         |
| 4807.00.00  | 11G<br>19B<br>21D<br>23L<br>25G<br>29K   | kg<br>kg<br>kg<br>kg<br>kg<br>kg       | Composite paper and paperboard (made by sticking flat layers of<br>paper or paperboard together with an adhesive), not surface-coated<br>or impregnated, whether or not internally reinforced, in rolls or sheets<br>. Paper and paperboard, laminated internally with bitumen, tar or asphalt<br>. Straw paper and paperboard, whether or not covered with paper other<br>than straw paper<br>. Other:<br>. . Bristols, ivory board, index or systems board and the like<br>. . Folder manilla, file manilla, tag manilla, document manilla, time card<br>manilla, pattern manilla and the like<br>. . Cartonboard, boxboard<br>. . Other | Free             | Free                    |
| 48.08   | Paper and paperboard, corrugated (with or without glued flat surface<br>sheets), creped, crinkled, embossed or perforated, in rolls or sheets,<br>other than paper of the kind described in heading 48.03: |  |  |                  |                         |
| 4808.10.00  | 00C  | kg                                     | — Corrugated paper and paperboard, whether or not perforated   | Free             | Free                    |
| 4808.40.00  | 10A<br>15B<br>19E<br>25K<br>29B  | kg<br>kg<br>kg<br>kg<br>kg             | — Kraft paper, creped or crinkled, whether or not embossed or perforated<br>. . Sack kraft paper, creped or crinkled, whether or not embossed or<br>perforated:<br>. . . Embossed or perforated<br>. . . Other<br>. . Other kraft paper, creped or crinkled, whether or not embossed or<br>perforated:<br>. . . Embossed or perforated:<br>. . . . Continuous computer listing paper<br>. . . . Other<br>. . . Other   | Free             | Free                    |
| 4808.90   | — Other:   |  |  |                  |                         |
| 4808.90.01  | 01G<br>09B   | kg<br>kg                               | — Embossed or perforated<br>. . . Continuous computer listing paper<br>. . . Other   | Free             | Free                    |
| 4808.90.09  | 00K  | kg                                     | — Other  | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—continued

Paper and paperboard; articles of paper pulp, of paper or of paperboard—continued

| Number       | Statistical Key |      | Goods  | Rates of Duty    |                         |
|--------------|-----------------|------|--|------------------|-------------------------|
|              | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>48.09</b> |                 |      | <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>  |                  |                         |
| 4809.20.00   |                 |      | – Self-copy paper  | Free             | Free                    |
|              | 01C             | kg   | . . . In rolls   |                  |                         |
|              | 09J             | kg   | . . . In sheets  |                  |                         |
| 4809.90      |                 |      | – Other:   |                  |                         |
| 4809.90.01   | 00G             | kg   | – – Transfer paper other than printing and writing paper   | Free             | Free                    |
| 4809.90.09   |                 |      | – – Other  | Free             | Free                    |
|              | 10E             | kg   | . . . Carbon or similar copying papers   |                  |                         |
|              | 19J             | kg   | . . . Other  |                  |                         |
| <b>48.10</b> |                 |      | <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> |                  |                         |
|              |                 |      | – Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:                                       |                  |                         |
| 4810.13      |                 |      | – – In rolls:  |                  |                         |
|              |                 |      | – – – Printing and writing paper and paperboard:   |                  |                         |
| 4810.13.11   | 00L             | . .  | – – – – Rolls, printed for self-recording apparatus  | Free             | Free                    |
| 4810.13.15   |                 |      | – – – – Other  | Free             | Free                    |
|              | 11A             | kg   | . . . . . Printed  |                  |                         |
|              | 13H             | kg   | . . . . . Coated with metal powder or mica powder  |                  |                         |
|              | 15D             | kg   | . . . . . Zinc oxide coated  |                  |                         |
|              | 17L             | kg   | . . . . . Cast coated  |                  |                         |
|              | 19G             | kg   | . . . . . Other  |                  |                         |
| 4810.13.19   |                 |      | – – – Other  | Free             | Free                    |
|              | 11G             | kg   | . . . . Printed  |                  |                         |
|              | 19B             | kg   | . . . . Other  |                  |                         |
| 4810.14      |                 |      | – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:  |                  |                         |
|              |                 |      | – – – Printing and writing paper and paperboard:   |                  |                         |
| 4810.14.11   | 00E             | . .  | – – – – Sheets, printed for self-recording apparatus   | Free             | Free                    |
| 4810.14.13   |                 |      | – – – – Other  | Free             | Free                    |
|              | 11C             | kg   | . . . . . Printed, embossed or perforated  |                  |                         |
|              | 13K             | kg   | . . . . . Coated with metal powder or mica powder  |                  |                         |
|              | 15F             | kg   | . . . . . Zinc oxide coated  |                  |                         |
|              | 17B             | kg   | . . . . . Cast coated  |                  |                         |
|              | 19J             | kg   | . . . . . Other  |                  |                         |
| 4810.14.19   | 00F             | kg   | – – – Other  | Free             | Free                    |
| 4810.19.00   | 00F             | kg   | – – Other  | Free             | Free                    |
|              |                 |      | – Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:   |                  |                         |
| 4810.22      |                 |      | – – Light-weight coated paper:   |                  |                         |
| 4810.22.11   | 00K             | . .  | – – – Rolls, sheets and dials, printed for self-recording apparatus  | Free             | Free                    |
| 4810.22.13   | 00B             | kg   | – – – Autoclave indicator paper, other than tape   | Free             | 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:   |                  |                         |
| 4810.22.15   |                 |      | – – – – Printing and writing paper and paperboard  | Free             | Free                    |
|              | 11L             | kg   | . . . . . Printed  |                  |                         |
|              | 19F             | kg   | . . . . . Other  |                  |                         |
| 4810.22.19   | 00L             | . .  | – – – – Other  | Free             | Free                    |
| 4810.22.29   | 00F             | . .  | – – – Other paper and paperboard, of a kind used for writing, printing or other graphic purposes   | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.



Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number     | Statistical Key |      | Goods  | Rates of Duty    |                         |
|------------|-----------------|------|--|------------------|-------------------------|
|            | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Paper and paperboard, coated on one or both sides, etc.—<i>continued</i></b>  |                  |                         |
|            |                 |      | — Paper and paperboard of a kind used for writing, etc.— <i>continued</i>  |                  |                         |
| 4810.29    |                 |      | — Other:   |                  |                         |
| 4810.29.01 |                 |      | — — Printing and writing paper and paperboard  | Free             | Free                    |
|            | 01D             | kg   | . . . . Printed  |                  |                         |
|            | 09K             | kg   | . . . . Coated with metal powder or mica powder  |                  |                         |
|            | 19G             | kg   | . . . . Zinc oxide coated  |                  |                         |
|            |                 |      | . . . . Other:   |                  |                         |
|            | 21J             | kg   | . . . . . In rolls   |                  |                         |
|            | 29D             | kg   | . . . . . Other  |                  |                         |
| 4810.29.09 |                 |      | — — Other  | Free             | Free                    |
|            | 01E             | kg   | . . . . Printed  |                  |                         |
|            | 09L             | kg   | . . . . Wallpaper base   |                  |                         |
|            |                 |      | . . . . Other:   |                  |                         |
|            | 11B             | kg   | . . . . . In rolls   |                  |                         |
|            | 19H             | kg   | . . . . . Other  |                  |                         |
|            |                 |      | — Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:  |                  |                         |
| 4810.31.00 |                 |      | — — Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less   | Free             | Free                    |
|            |                 |      | . . . Printed:   |                  |                         |
|            | 01E             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 09L             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 19H             | kg   | . . . . Other  |                  |                         |
|            |                 |      | . . . Other:   |                  |                         |
|            | 21K             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 29E             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 39B             | kg   | . . . . Other  |                  |                         |
| 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             | Free                    |
|            |                 |      | . . . Printed:   |                  |                         |
|            | 01K             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 09E             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 19B             | kg   | . . . . Other  |                  |                         |
|            |                 |      | . . . Other:   |                  |                         |
|            | 21D             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 29K             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 39G             | kg   | . . . . Other  |                  |                         |
| 4810.39.00 |                 |      | — Other  | Free             | Free                    |
|            |                 |      | . . . Printed:   |                  |                         |
|            | 01A             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 09G             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 19D             | kg   | . . . . Other  |                  |                         |
|            |                 |      | . . . Other:   |                  |                         |
|            | 21F             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 29A             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 39J             | kg   | . . . . Other  |                  |                         |
|            |                 |      | — Other paper and paperboard:  |                  |                         |
| 4810.92.00 |                 |      | — — Multi-ply  | Free             | Free                    |
|            |                 |      | . . . Printed:   |                  |                         |
|            | 01A             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 09G             | kg   | . . . . Other packaging paper and paperboard   |                  |                         |
|            | 19D             | kg   | . . . . Other  |                  |                         |
|            |                 |      | . . . Other:   |                  |                         |
|            | 21F             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 29A             | kg   | . . . . Other packaging paper and paperboard   |                  |                         |
|            | 39J             | kg   | . . . . Other  |                  |                         |
| 4810.99.00 |                 |      | — Other  | Free             | Free                    |
|            |                 |      | . . . Printed:   |                  |                         |
|            | 01C             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 09J             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 19F             | kg   | . . . . Other  |                  |                         |
|            |                 |      | . . . Other:   |                  |                         |
|            | 21H             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|            | 29C             | kg   | . . . . Cartonboard or boxboard  |                  |                         |
|            | 39L             | kg   | . . . . Other  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number       | Statistical Key |      | Goods  | Rates of Duty    |                         |
|--------------|-----------------|------|--|------------------|-------------------------|
|              | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>48.11</b> |                 |      | <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> |                  |                         |
| 4811.10.00   | 10L             | kg   | – Tarred, bituminised or asphalted paper and paperboard  | Free             | Free                    |
|              |                 |      | – Gummed or adhesive paper and paperboard:   |                  |                         |
| 4811.41      |                 |      | – – Self-adhesive:   |                  |                         |
| 4811.41.11   |                 |      | – – – Printing and writing paper and paperboard  | Free             | Free                    |
|              | 10H             | . .  | . . . . In strips or rolls   |                  |                         |
|              | 19A             | kg   | . . . . Other  |                  |                         |
| 4811.41.19   |                 |      | – – – Other  | Free             | Free                    |
|              | 10J             | . .  | . . . . In strips or rolls   |                  |                         |
|              | 19B             | kg   | . . . . Other  |                  |                         |
| 4811.49      |                 |      | – – Other:   |                  |                         |
| 4811.49.11   |                 |      | – – – Printing and writing paper and paperboard  | Free             | Free                    |
|              | 10D             | . .  | . . . . In strips or rolls   |                  |                         |
|              | 19H             | kg   | . . . . Other  |                  |                         |
|              |                 |      | – – – Other:   |                  |                         |
| 4811.49.21   |                 |      | – – – – Printed  | Free             | Free                    |
|              | 10K             | . .  | . . . . . In strips or rolls   |                  |                         |
|              | 19C             | kg   | . . . . . Other  |                  |                         |
| 4811.49.29   |                 |      | – – – – Other  | Free             | Free                    |
|              | 10L             | . .  | . . . . . In strips or rolls   |                  |                         |
|              | 19D             | kg   | . . . . . Other  |                  |                         |
|              |                 |      | – Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):   |                  |                         |
| 4811.51.00   |                 |      | – – Bleached, weighing more than 150 g/m <sup>2</sup>  | Free             | Free                    |
|              |                 |      | . . . Printed:   |                  |                         |
|              | 01L             | kg   | . . . . Printing and writing paper and paperboard  |                  |                         |
|              | 09F             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|              |                 |      | . . . . Cartonboard or boxboard:   |                  |                         |
|              | 11H             | kg   | . . . . . Liquid packaging board   |                  |                         |
|              | 19C             | kg   | . . . . . Other  |                  |                         |
|              | 29L             | kg   | . . . . Other  |                  |                         |
|              |                 |      | . . . Other:   |                  |                         |
|              | 31B             | kg   | . . . . Printing and writing paper and paperboard  |                  |                         |
|              | 39H             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|              |                 |      | . . . . Cartonboard or boxboard:   |                  |                         |
|              | 41K             | kg   | . . . . . Liquid packaging board   |                  |                         |
|              | 49E             | kg   | . . . . . Other  |                  |                         |
|              | 55K             | kg   | . . . . Other  |                  |                         |
| 4811.59.00   |                 |      | – – Other  | Free             | Free                    |
|              |                 |      | . . . Printed:   |                  |                         |
|              | 01G             | kg   | . . . . Printing and writing paper and paperboard  |                  |                         |
|              | 09B             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|              |                 |      | . . . . Cartonboard or boxboard:   |                  |                         |
|              | 11D             | kg   | . . . . . Liquid packaging board   |                  |                         |
|              | 19K             | kg   | . . . . . Other  |                  |                         |
|              |                 |      | . . . . Other:   |                  |                         |
|              | 21A             | kg   | . . . . . Filter paper   |                  |                         |
|              | 29G             | kg   | . . . . . Other  |                  |                         |
|              |                 |      | . . . Other:   |                  |                         |
|              | 31J             | kg   | . . . . Printing and writing paper and paperboard  |                  |                         |
|              | 39D             | kg   | . . . . Wrapping paper and paperboard  |                  |                         |
|              |                 |      | . . . . Cartonboard or boxboard:   |                  |                         |
|              | 41F             | kg   | . . . . . Liquid packaging board   |                  |                         |
|              | 49A             | kg   | . . . . . Other  |                  |                         |
|              |                 |      | . . . . Other:   |                  |                         |
|              | 51C             | kg   | . . . . . Filter paper   |                  |                         |
|              | 55F             | kg   | . . . . . Other  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number  | Statistical Key |      | Goods   | Rates of Duty    |                         |
|---|-----------------|------|---|------------------|-------------------------|
|   | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>Paper, paperboard, cellulose wadding and, etc.—continued</b> |                 |      |   |                  |                         |
| 4811.60.00  |                 |      | – Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol   | Free             | Free                    |
|   |                 |      | . . . Printed:  |                  |                         |
|   | 01K             | kg   | . . . Wrapping paper and paperboard   |                  |                         |
|   | 09E             | kg   | . . . Cartonboard or boxboard   |                  |                         |
|   | 19B             | kg   | . . . Other   |                  |                         |
|   |                 |      | . . Other:  |                  |                         |
|   | 21D             | kg   | . . . Wrapping paper and paperboard   |                  |                         |
|   | 29K             | kg   | . . . Cartonboard or boxboard   |                  |                         |
|   | 35D             | kg   | . . . Other   |                  |                         |
| 4811.90.00  |                 |      | – Other paper, paperboard, cellulose wadding and webs of cellulose fibres   | Free             | Free                    |
|   | 01L             | kg   | . . Fruit wrapping tissue paper weighing not more than 22 g/m²  |                  |                         |
|   |                 |      | . . Other:  |                  |                         |
|   |                 |      | . . . Printed:  |                  |                         |
|   |                 |      | . . . . Printing and writing paper and paperboard:  |                  |                         |
|   | 05C             | kg   | . . . . . Continuous computer listing paper   |                  |                         |
|   | 09F             | kg   | . . . . . Other   |                  |                         |
|   | 19C             | kg   | . . . . . Other wrapping paper and paperboard   |                  |                         |
|   | 29L             | kg   | . . . . . Cartonboard or boxboard   |                  |                         |
|   |                 |      | . . . . Other:  |                  |                         |
|   | 31B             | kg   | . . . . . Filter paper  |                  |                         |
|   | 39H             | kg   | . . . . . Other   |                  |                         |
|   |                 |      | . . . Other:  |                  |                         |
|   |                 |      | . . . . Printing and writing paper and paperboard:  |                  |                         |
|   | 42H             | kg   | . . . . . Continuous computer listing paper   |                  |                         |
|   | 45B             | kg   | . . . . . Other   |                  |                         |
|   | 49E             | kg   | . . . . . Other wrapping paper and paperboard   |                  |                         |
|   | 59B             | kg   | . . . . . Cartonboard or boxboard   |                  |                         |
|   |                 |      | . . . . Other:  |                  |                         |
|   | 61D             | kg   | . . . . . Filter paper  |                  |                         |
|   | 65G             | kg   | . . . . . Other   |                  |                         |
| <b>48.12</b>  |                 |      |   |                  |                         |
| 4812.00.00  | 00H             | kg   | <b>Filter blocks, slabs and plates, of paper pulp</b>   | Free             | Free                    |
| <b>48.13</b>  |                 |      | <b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>   |                  |                         |
| 4813.10.00  | 00K             | Th   | – In the form of booklets or tubes  | Free             | Free                    |
| 4813.20   |                 |      | – In rolls of a width not exceeding 5 cm:   |                  |                         |
| 4813.20.01  | 00K             | kg   | – – For manufacture into cigarette papers or for use in the manufacture of cigarettes   | Free             | Free                    |
| 4813.20.09  | 00L             | Th   | – – Other   | Free             | Free                    |
| 4813.90   |                 |      | – Other:  |                  |                         |
| 4813.90.01  | 00E             | kg   | – – In rolls entered for manufacture into cigarette papers or for use in the manufacture of cigarettes  | Free             | Free                    |
| 4813.90.09  | 00F             | kg   | – – In rolls exceeding 15 cm in width   | Free             | Free                    |
| 4813.90.11  | 00L             | kg   | – – In rolls not exceeding 15 cm in width, uncut  | Free             | Free                    |
| 4813.90.19  | 00A             | Th   | – – Other   | Free             | Free                    |
| <b>48.14</b>  |                 |      | <b>Wallpaper and similar wall coverings; window transparencies of paper:</b>  |                  |                         |
| 4814.20   |                 |      | – 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: |                  |                         |
| 4814.20.01  | 00H             | rls  | – – Laminated   | Free             | Free                    |
| 4814.20.09  |                 |      | – – Other   | Free             | Free                    |
|   | 01G             | rls  | . . . Vinyl coated  |                  |                         |
|   | 09B             | rls  | . . . Other   |                  |                         |
| 4814.90.00  |                 |      | – Other   | Free             | Free                    |
|   | 01E             | . .  | . . Window transparencies of paper  |                  |                         |
|   |                 |      | . . Wallpaper:  |                  |                         |
|   | 13J             | rls  | . . . Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven                 |                  |                         |
|   | 17A             | rls  | . . . Other   |                  |                         |
|   | 25B             | kg   | . . “Ingrain” paper   |                  |                         |
|   | 29E             | kg   | . . Other   |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—continued

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—continued**

| Number       | Statistical Key |      | Goods   | Rates of Duty    |                         |
|--------------|-----------------|------|---|------------------|-------------------------|
|              | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>48.16</b> |                 |      | <b>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:</b>   |                  |                         |
| 4816.20.00   | 01F             | kg   | – Self-copy paper   | Free             | Free                    |
|              | 09A             | kg   | . . Continuous computer listing paper   |                  |                         |
|              |                 |      | . . Other   |                  |                         |
| 4816.90      |                 |      | – Other:  |                  |                         |
|              |                 |      | – – In rolls of a width exceeding 15 cm but not exceeding 36 cm:  |                  |                         |
| 4816.90.01   | 00K             | kg   | – – – Printing and writing paper and paperboard   | Free             | Free                    |
|              |                 |      | – – – Other:  |                  |                         |
| 4816.90.11   | 00E             | kg   | – – – – Transfer paper  | Free             | Free                    |
| 4816.90.19   |                 |      | – – – – Other   | Free             | Free                    |
|              | 01D             | kg   | . . . . . Coated or impregnated with artificial resins (excluding adhesives)  |                  |                         |
|              | 10C             | kg   | . . . . . Carbon or similar copying papers  |                  |                         |
|              |                 |      | . . . . . Duplicator stencils:  |                  |                         |
|              | 19G             | . .  | . . . . . Electronic  |                  |                         |
|              | 29D             | . .  | . . . . . Other   |                  |                         |
|              | 39A             | kg   | . . . . . Other   |                  |                         |
|              |                 |      | – – Other:  |                  |                         |
| 4816.90.21   | 00L             | kg   | – – – Transfer paper  | Free             | Free                    |
| 4816.90.29   |                 |      | – – – Other   | Free             | Free                    |
|              | 10J             | kg   | . . . . Carbon or similar copying papers  |                  |                         |
|              |                 |      | . . . . Duplicator stencils:  |                  |                         |
|              | 19B             | . .  | . . . . . Electronic  |                  |                         |
|              | 29K             | . .  | . . . . . Other   |                  |                         |
|              | 39G             | kg   | . . . . . Other   |                  |                         |
| <b>48.17</b> |                 |      | <b>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:</b>  |                  |                         |
| 4817.10.00   | 00B             | Hd   | – Envelopes   | Free             | Free                    |
| 4817.20.00   | 00F             | Hd   | – Letter cards, plain postcards and correspondence cards  | Free             | Free                    |
| 4817.30.00   |                 |      | – Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery   | Free             | Free                    |
|              | 01H             | Hd   | . . Wallets and writing compendiums   |                  |                         |
|              | 29H             | . .  | . . Other   |                  |                         |
| <b>48.18</b> |                 |      | <b>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:</b> |                  |                         |
| 4818.10.00   | 00L             | . .  | – Toilet paper  | Free             | Free                    |
| 4818.20.00   | 00D             | . .  | – Handkerchiefs, cleansing or facial tissues and towels   | Free             | Free                    |
| 4818.30.00   |                 |      | – Tablecloths and serviettes  | Free             | Free                    |
|              | 01F             | . .  | . . Tablecloths   |                  |                         |
|              | 09A             | Hd   | . . Serviettes  |                  |                         |
| 4818.50.00   | 00E             | . .  | – Articles of apparel and clothing accessories  | Free             | Free                    |
| 4818.90.00   | 00K             | . .  | – Other   | Free             | Free                    |
| <b>48.19</b> |                 |      | <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>   |                  |                         |
| 4819.10.00   | 00J             | Th   | – Cartons, boxes and cases, of corrugated paper or paperboard   | Free             | Free                    |
| 4819.20.00   |                 |      | – Folding cartons, boxes and cases, of non-corrugated paper or paperboard   | Free             | Free                    |
|              | 01L             | Th   | . . Solid fibreboard  |                  |                         |
|              | 09F             | Th   | . . Other   |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number  | Statistical Key   |                                 | Goods  | Rates of Duty    |                         |
|---|---|---------------------------------|--|------------------|-------------------------|
|   | Code  | Unit                            |  | Normal<br>Tariff | *Preferential<br>Tariff |
| Cartons, boxes, cases, bags and other packing, etc.—continued |   |                                 |  |                  |                         |
| 4819.30.00  | 01D<br>09K  | Th<br>Th                        | – Sacks and bags, having a base of a width of 40 cm or more<br>. . Multi-ply<br>. . Other  | Free             | Free                    |
| 4819.40.00  | 01H<br>09C<br>19L   | Th<br>Th<br>..                  | – Other sacks and bags, including cones<br>. . Sacks and bags:<br>. . . Multi-ply<br>. . . Other<br>. . Cones  | Free             | Free                    |
| 4819.50.00  | 01A<br>09G  | Th<br>..                        | – Other packing containers, including record sleeves<br>. . Record sleeves<br>. . Other  | Free             | Free                    |
| 4819.60.00  | 00G   | ..                              | – Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like  | Free             | 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: |                                 |  |                  |                         |
| 4820.10.00  | 02J<br>09F<br>11H<br>21E<br>29L   | No.<br>Hd<br>Hd<br>Hd<br>..     | – Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles<br>. . Diaries<br>. . Receipt books, invoice books and like books designed for use with carbon paper<br>. . Ledger account books and registers<br>. . Writing blocks<br>. . Other | Free             | Free                    |
| 4820.20.00  | 00F   | Hd                              | – Exercise books   | Free             | Free                    |
| 4820.30.00  | 01H<br>09C<br>19L<br>21B<br>29H   | No.<br>No.<br>No.<br>No.<br>No. | – Binders (other than book covers), folders and file covers<br>. . Binders (loose-leaf type):<br>. . . Plastic covered:<br>. . . . Ring<br>. . . . Other<br>. . . Other<br>. . File covers<br>. . Other  | Free             | Free                    |
| 4820.40.00  | 01A<br>09G<br>19D   | kg<br>..<br>..                  | – Manifold business forms and interleaved carbon sets<br>. . Manifold business forms:<br>. . . Continuous<br>. . . Other<br>. . Interleaved carbon sets  | Free             | Free                    |
| 4820.50.00  | 00G   | ..                              | – Albums for samples or for collections  | Free             | Free                    |
| 4820.90   |   |                                 | – Other:   |                  |                         |
| 4820.90.01  | 00H   | ..                              | – – Oiled paper and drawing paper, in blocks, for artists  | Free             | Free                    |
| 4820.90.09  | 01G<br>11D<br>21A<br>29G  | Hd<br>kg<br>..<br>..            | – – Other<br>. . . Punched refills<br>. . . Other:<br>. . . . Continuous<br>. . . . Coupons for football pools and similar competitions<br>. . . . Other   | Free             | Free                    |
| 48.21   | Paper or paperboard labels of all kinds, whether or not printed:  |                                 |  |                  |                         |
| 4821.10.00  | 01J<br>09D  | ..<br>..                        | – Printed<br>. . Self-adhesive<br>. . Other  | Free             | Free                    |
| 4821.90.00  | 01H<br>09C  | ..<br>..                        | – Other<br>. . Self-adhesive<br>. . Other  | Free             | Free                    |
| 48.22   | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):  |                                 |  |                  |                         |
| 4822.10.00  | 00J   | ..                              | – Of a kind used for winding textile yarn  | Free             | Free                    |
| 4822.90.00  | 00H   | ..                              | – Other  | Free             | 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  | 00L   | kg                              | – Filter paper and paperboard  | Free             | Free                    |
| 4823.40.00  | 00H   | ..                              | – Rolls, sheets and dials, printed for self-recording apparatus  | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 48—*continued*

**Paper and paperboard; articles of paper pulp, of paper or of paperboard—*continued***

| Number  | Statistical Key |      | Goods   | Rates of Duty    |                         |
|---|-----------------|------|---|------------------|-------------------------|
|   | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| Other paper, paperboard, cellulose wadding, etc.—continued          |                 |      |   |                  |                         |
| — Trays, dishes, plates, cups and the like, of paper or paperboard: |                 |      |   |                  |                         |
| 4823.61.00  |                 |      | — Of bamboo   | Free             | Free                    |
|   | 10G             | Hd   | . . . Dishes and plates   |                  |                         |
|   | 19L             | Hd   | . . . Cups  |                  |                         |
|   | 29H             | Hd   | . . . Other   |                  |                         |
| 4823.69.00  |                 |      | — Other   | Free             | Free                    |
|   | 10C             | Hd   | . . . Dishes and plates   |                  |                         |
|   | 19G             | Hd   | . . . Cups  |                  |                         |
|   | 29D             | Hd   | . . . Other   |                  |                         |
| 4823.70.00  |                 |      | — Moulded or pressed articles of paper pulp                                 | Free             | Free                    |
|   | 01G             | No.  | . . Trays and containers for fruit and vegetables                           |                  |                         |
|   | 09B             | No.  | . . Trays and containers for eggs   |                  |                         |
|   | 19K             | . .  | . . Other   |                  |                         |
| 4823.90   |                 |      | — Other:  |                  |                         |
| 4823.90.01  | 00B             | . .  | — Automotive electrical insulation paperboard                               | Free             | Free                    |
| 4823.90.09  | 00C             | . .  | — Perforated cards for jacquard attachments and the like; stamp hinges      | Free             | Free                    |
| 4823.90.11  | 00H             | . .  | — Patterns for apparel  | Free             | Free                    |
| 4823.90.19  |                 |      | — Other   | Free             | Free                    |
|   | 01G             | . .  | . . . Rods or sticks, solid, of circular cross-section                      |                  |                         |
|   | 09B             | . .  | . . . Holders especially designed to hold X-ray films in the mouth          |                  |                         |
|   | 11D             | . .  | . . . Cards, not punched, for punch card machines, whether or not in strips |                  |                         |
|   |                 |      | . . . Gummed or adhesive paper, in strips or rolls:                         |                  |                         |
|   | 17C             | . .  | . . . . Self-adhesive   |                  |                         |
|   | 21A             | . .  | . . . . Other   |                  |                         |
|   | 29G             | . .  | . . . Other   |                  |                         |

\* \* \*

## Chapter 49

### **Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans**

#### NOTES—

1. This Chapter does not cover:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

\* \* \*





Chapter 49—*continued***Printed books, newspapers, pictures and other products of the printing industry;  
manuscripts, typescripts and plans—*continued***

| Number       | Statistical Key |      | Goods  | Rates of Duty    |                         |
|--------------|-----------------|------|--|------------------|-------------------------|
|              | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>49.01</b> |                 |      | <b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>   |                  |                         |
| 4901.10.00   |                 |      | – In single sheets, whether or not folded  | Free             | Free                    |
|              | 01L             | ..   | . . . Typescripts  |                  |                         |
|              | 09F             | ..   | . . . Brochures and pamphlets  |                  |                         |
|              | 19C             | ..   | . . . Other  |                  |                         |
|              |                 |      | – Other:   |                  |                         |
| 4901.91.00   | 00F             | ..   | – – Dictionaries and encyclopaedias, and serial instalments thereof  | Free             | Free                    |
| 4901.99      |                 |      | – – Other:   |                  |                         |
| 4901.99.01   | 00J             | ..   | – – – Directories of New Zealand or of any part thereof  | Free             | Free                    |
| 4901.99.09   |                 |      | – – – Other  | Free             | Free                    |
|              | 01H             | ..   | . . . . . School textbooks   |                  |                         |
|              | 09C             | ..   | . . . . . Other books and booklets   |                  |                         |
|              | 19L             | ..   | . . . . . Other  |                  |                         |
| <b>49.02</b> |                 |      | <b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>  |                  |                         |
| 4902.10.00   | 00L             | ..   | – Appearing at least four times a week   | Free             | Free                    |
| 4902.90.00   | 00K             | ..   | – Other  | Free             | Free                    |
| <b>49.03</b> |                 |      |  |                  |                         |
| 4903.00.00   | 00E             | ..   | <b>Children's picture, drawing or colouring books</b>  | Free             | Free                    |
| <b>49.04</b> |                 |      |  |                  |                         |
| 4904.00.00   | 00C             | ..   | <b>Music, printed or in manuscript, whether or not bound or illustrated</b>  | Free             | Free                    |
| <b>49.05</b> |                 |      | <b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>  |                  |                         |
| 4905.20.00   | 00J             | ..   | – In book form   | Free             | Free                    |
| 4905.90.00   | 00D             | ..   | – Other  | Free             | Free                    |
| <b>49.06</b> |                 |      |  |                  |                         |
| 4906.00.00   | 00K             | ..   | <b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing</b>            | Free             | Free                    |
| <b>49.07</b> |                 |      |  |                  |                         |
| 4907.00      |                 |      | <b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b> |                  |                         |
| 4907.00.01   |                 |      | – Stamps; banknotes; travellers' cheques issued by overseas credit houses  | Free             | Free                    |
|              | 01B             | ..   | . . . Stamps   |                  |                         |
|              | 11K             | ..   | . . . Banknotes, new, intended for circulation in New Zealand  |                  |                         |
|              | 19E             | ..   | . . . Other banknotes  |                  |                         |
|              | 29B             | ..   | . . . Travellers' cheques issued by overseas credit houses   |                  |                         |
| 4907.00.09   | 00E             | ..   | – Other  | Free             | Free                    |
| <b>49.08</b> |                 |      | <b>Transfers (decalcomanias):</b>  |                  |                         |
| 4908.10      |                 |      | – Transfers (decalcomanias), vitrifiable:  |                  |                         |
| 4908.10.01   | 00F             | ..   | – – Automotive decalcomanias   | Free             | Free                    |
| 4908.10.09   | 00G             | ..   | – – Other  | Free             | Free                    |
| 4908.90      |                 |      | – Other:   |                  |                         |
| 4908.90.01   | 00E             | ..   | – – Automotive decalcomanias   | Free             | Free                    |
| 4908.90.09   | 00F             | ..   | – – Other  | Free             | Free                    |
| <b>49.09</b> |                 |      |  |                  |                         |
| 4909.00.00   |                 |      | <b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</b>   | Free             | Free                    |
|              | 01B             | ..   | . . . Picture postcards  |                  |                         |
|              |                 |      | . . . Other:   |                  |                         |
|              | 11K             | No.  | . . . Christmas greeting cards   |                  |                         |
|              | 19E             | No.  | . . . Other  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

**Printed books, newspapers, pictures and other products of the printing industry;  
manuscripts, typescripts and plans—*continued***

| Number       | Statistical Key |      | Goods   | Rates of Duty    |                         |
|--------------|-----------------|------|---|------------------|-------------------------|
|              | Code            | Unit |   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>49.10</b> |                 |      |   |                  |                         |
| 4910.00.00   | 00H             | ..   | <b>Calendars of any kind, printed, including calendar blocks</b>  | Free             | Free                    |
| <b>49.11</b> |                 |      | <b>Other printed matter, including printed pictures and photographs:</b>  |                  |                         |
| 4911.10      |                 |      | — Trade advertising material, commercial catalogues and the like:   |                  |                         |
| 4911.10.01   | 00F             | kg   | — Trade catalogues, price lists and colour cards, printed in an overseas country, provided that:<br>(a) They relate exclusively to goods produced in that country<br>(b) They bear the name and overseas address of the company, firm or person, in that country, whose goods are thereby represented, and<br>(c) They are not designed to advertise or promote the sale of goods by any company, firm or person, having an established business in New Zealand | Free             | Free                    |
| 4911.10.09   |                 |      | — Trade catalogues, price lists and colour cards, other kinds; circulars, programmes, printed posters and other advertising material  | Free             | Free                    |
|              | 01E             | kg   | . . . Travel brochures and leaflets   |                  |                         |
|              | 09L             | kg   | . . . Advertising material used in conjunction with cinematographic film for public exhibition (excluding television film)  |                  |                         |
|              | 19H             | kg   | . . . Other   |                  |                         |
| 4911.10.11   | 00A             | kg   | — Brochures, posters and leaflets designed to promote travel outside New Zealand  | Free             | Free                    |
| 4911.10.19   | 00B             | kg   | — Other   | Free             | Free                    |
|              |                 |      | — Other:  |                  |                         |
| 4911.91.00   |                 |      | — Pictures, designs and photographs   | Free             | Free                    |
|              | 01A             | ..   | . . . Advertising material used in conjunction with cinematographic film for public exhibition (excluding television film)  |                  |                         |
|              | 09G             | ..   | . . . Other   |                  |                         |
| 4911.99      |                 |      | — Other:  |                  |                         |
| 4911.99.01   | 00F             | ..   | — — — Cinema, concert, theatre, railway and other tickets; window transparencies  | Free             | Free                    |
| 4911.99.09   | 00G             | ..   | — — — Showcards printed on paper, paperboard or other material  | Free             | Free                    |
| 4911.99.11   | 00A             | No.  | — — — Christmas and similar cards   | Free             | Free                    |
| 4911.99.18   | 00F             | ..   | — — — Other   | Free             | Free                    |
|              |                 |      | * * *   |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.