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.

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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 Tariff	*Preferential Tariff
47.01					
4701.00.00			**Mechanical wood pulp**	Free	Free
	01D	tne	. Softwood		
	05G	tne	. Hardwood		
47.02					
4702.00.00			**Chemical wood pulp, dissolving grades**	Free	Free
	01B	tne	. Softwood		
	05E	tne	. Hardwood		
47.03			**Chemical wood pulp, soda or sulphate, other than dissolving grades:**		
			– Unbleached:		
4703.11.00	00L	tne	– – Coniferous	Free	Free
4703.19.00			– – Non-coniferous	Free	Free
	01E	tne	. . . Softwood		
	05H	tne	. . . Hardwood		
			– Semi-bleached or bleached:		
4703.21.00			– – Coniferous	Free	Free
	01B	tne	. . . Semi-bleached		
	09H	tne	. . . Bleached		
4703.29.00			– – Non-coniferous	Free	Free
	01J	tne	. . . Softwood		
	05A	tne	. . . Hardwood		
47.04			**Chemical wood pulp, sulphite, other than dissolving grades:**		
			– Unbleached:		
4704.11.00	00J	tne	– – Coniferous	Free	Free
4704.19.00			– – Non-coniferous	Free	Free
	01C	tne	. . . Softwood		
	05F	tne	. . . Hardwood		
			– Semi-bleached or bleached:		
4704.21.00			– – Coniferous	Free	Free
	01L	tne	. . . Semi-bleached		
	09F	tne	. . . Bleached		
4704.29.00			– – Non-coniferous	Free	Free
	01G	tne	. . . Softwood		
	05K	tne	. . . Hardwood		
47.05					
4705.00.00			**Wood pulp obtained by a combination of mechanical and chemical pulping processes**	Free	Free
	01G	tne	. Softwood		
	05K	tne	. Hardwood		
47.06			**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:**		
4706.10.00	00L	tne	– Cotton linters pulp	Free	Free
4706.20.00			– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	Free
	01B	tne	. . Mechanical		
	05E	tne	. . Chemical		
	09H	tne	. . Semi-chemical		
4706.30.00			– Other, of bamboo	Free	Free
	10E	tne	. . Mechanical		
	15F	tne	. . Chemical		
	19J	tne	. . Semi-chemical		
			– 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, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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 Tariff	*Preferential Tariff
47.07			**Recovered (waste and scrap) paper or paperboard:**		
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

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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^2).

2. This Chapter does not cover:

   (a) Articles of Chapter 30;
   (b) Stamping foils of heading 32.12;
   (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
   (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
   (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
   (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
   (g) Paper–reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
   (h) Articles of heading 42.02 (for example, travel goods);
   (ij) Articles of Chapter 46 (manufactures of plaiting material);
   (k) Paper yarn or textile articles of paper yarn (Section XI);
   (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^2 and not more than 65 g/m^2, 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^2:

      (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

         1. weighing not more than 80 g/m^2, or
         2. coloured throughout the mass; or

      (b) containing more than 8 % ash, and

         1. weighing not more than 80 g/m^2, or
         2. coloured throughout the mass; or

      (c) containing more than 3 % ash and having a brightness of 60 % or more; or
      (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 $kPa \cdot m^2/g$; 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 $kPa \cdot m^2/g$.

   (B) For paper or paperboard weighing more than 150 g/m^2:

      (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^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m^2	Minimum Mullen bursting strength 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^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:
   (a) Having a Mullen burst index of not less than 3.7 kPa.m^2/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:

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

3. For the purposes of subheading 4805.11, "semi–chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 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 130g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50 % relative humidity, at 23 °C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper 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 kPa.m^2/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 kPa.m^2/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 g/m^2, with a coating weight not exceeding 15 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.

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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 Tariff	*Preferential Tariff
48.01			**Newsprint, in rolls or sheets:**		
4801.00.11			– Newsprint made of fibres obtained essentially by a chemi-mechanical process or of a weight, per m^2, of more than 57 g but not more than 65 g	Free	Free
	10A	tne	. . In rolls		
			. . In sheets		
	31D	kg	. . . Of an area less than 1,935 cm^2		
	39K	kg	. . . Other		
4801.00.90			– Other	Free	Free
	10J	tne	. . In rolls		
	29K	kg	. . In sheets		
48.02			**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch–cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand–made paper and paperboard:**		
4802.10			– 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^2:		
			– – – 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^2 or more but not more than 150 g/m^2, 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		

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 Tariff	*Preferential Tariff
			Uncoated paper and paperboard, of a kind used, etc.—*continued* – Other paper and paperboard, not containing fibres, etc.—*continued* – – Weighing 40 g/m^2 or more but not more than, etc.—*continued* – – – Of a width exceeding 15 cm—*continued*		
			– – – – Other:		
4802.55.14			– – – – – 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		
4802.55.17			– – – – – Other	Free	Free
	11G	kg	. . . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like		
	17F	kg	. . . . . Other		
4802.55.19	10A	kg	– – – Other	Free	Free
4802.56			– – Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.56.11			– – – 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			– – – Printed, embossed or perforated	Free	Free
	11F	kg	. . . . Continuous computer listing paper		
	17E	kg	. . . . Other		
4802.56.21			– – – Kraft paper and paperboard	Free	Free
	11J	kg	. . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like		
	19D	kg	. . . . Other		
4802.56.25	00J	kg	– – – Autoclave indicator paper	Free	Free
4802.56.29			– – – Other	Free	Free
	11K	kg	. . . . Folder manilla, file manilla, tag manilla, document manilla, time card manilla, pattern manilla and the like		
	17J	kg	. . . . 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 Tariff	*Preferential Tariff
			Uncoated paper and paperboard, of a kind used, etc.—*continued*		
			– Other paper and paperboard, not containing fibres, etc.—*continued*		
4802.57			– – Other, weighing 40 g/m^2 or more but not more than 150 g/m^2:		
			– – – 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		

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 Tariff	*Preferential Tariff
			Uncoated paper and paperboard, of a kind used, etc.—*continued* – Other paper and paperboard, not containing fibres, etc.—*continued*		
4802.58			– – Weighing more than 150 g/m²:		
			– – – 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

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 Tariff	*Preferential Tariff
48.03					
4803.00			**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface–coloured, surface–decorated or printed, in rolls or sheets:**		
4803.00.01	00E	kg	– Tissue paper weighing not more than 22 g/m²	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
48.04			**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03:**		
			– Kraftliner:		
4804.11.00			– – 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/m² 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/m² but less than 225 g/m²:		
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		

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 Tariff	*Preferential Tariff
			Uncoated kraft paper and paperboard, in rolls, etc.—*continued*		
			– Other kraft paper and paperboard weighing more than, etc.—*continued*		
4804.49.00			– – Other	Free	Free
	01L	kg	. . . Laminating paper and paperboard, tube winding kraft, corestock		
	09F	kg	. . . Cartonboard, boxboard		
	19C	kg	. . . Other		
			– Other kraft paper and paperboard weighing 225 g/m² or more:		
4804.51.00			– – Unbleached	Free	Free
	01H	kg	. . . Laminating paper and paperboard, tube winding kraft, corestock		
	09C	kg	. . . Electrical insulation paper		
	11E	kg	. . . Cartonboard, boxboard		
	19L	kg	. . . Other		
4804.52.00			– – 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
	01B	kg	. . . Laminating paper and paperboard, tube winding kraft, corestock		
	09H	kg	. . . Cartonboard, boxboard		
	19E	kg	. . . Other		
4804.59.00			– – Other	Free	Free
	01D	kg	. . . Laminating paper and paperboard, tube winding kraft, corestock		
	09K	kg	. . . Cartonboard, boxboard		
	19G	kg	. . . Other		
48.05			**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:**		
			– Fluting paper:		
4805.11			– – Semi-chemical fluting paper:		
4805.11.11	00E	kg	– – – Weighing less than 183 g/m²	Free	Free
4805.11.19	00F	kg	– – – Weighing not less than 183 g/m²	Free	Free
4805.12			– – Straw fluting paper:		
4805.12.11	00K	kg	– – – Weighing less than 150 g/m²	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/m² or less	Free	Free
	11F	kg	. . . In rolls		
	14L	kg	. . . In sheets of an area less than 1,935 cm²		
	19A	kg	. . . Other sheets		
4805.25			– – Weighing more than 150 g/m²:		
4805.25.11			– – – Weighing more than 150 g/m² but less than 225 g/m²	Free	Free
	11B	kg	. . . . In rolls		
	14G	kg	. . . . In sheets of an area less than 1,935 cm²		
	19H	kg	. . . . Other sheets		
4805.25.19			– – – Weighing 225 g/m² or more	Free	Free
	11C	kg	. . . . In rolls		
	19J	kg	. . . . 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

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

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, 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 Tariff	*Preferential Tariff
48.09			**Carbon paper, self–copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:**		
4809.20.00			– Self–copy paper	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		
48.10			**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface–coloured, surface–decorated or printed, in rolls or rectangular (including square) sheets, of any size:**		
			– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:		
4810.13			– – 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, IN, 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 Tariff	*Preferential Tariff
			Paper and paperboard, coated on one or both sides, etc.—*continued*		
			– Paper and paperboard of a kind used for writing, etc.—*continued*		
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^2 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^2	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		

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 Tariff	*Preferential Tariff
48.11			**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface–coloured, surface–decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10:**		
4811.10.00	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/m²	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		

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 Tariff	*Preferential Tariff
			Paper, paperboard, cellulose wadding and, etc.—*continued*		
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/m^2		
			. . 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		
48.12					
4812.00.00	00H	kg	**Filter blocks, slabs and plates, of paper pulp**	Free	Free
48.13			**Cigarette paper, whether or not cut to size or in the form of booklets or tubes:**		
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
48.14			**Wallpaper and similar wall coverings; window transparencies of paper:**		
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, IN, 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 Tariff	*Preferential Tariff
48.16			**Carbon paper, self–copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:**		
4816.20.00			– Self–copy paper	Free	Free
	01F	kg	. . Continuous computer listing paper		
	09A	kg	. . 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		
48.17			**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:**		
4817.10.00	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		
48.18			**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:**		
4818.10.00	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
48.19			**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:**		
4819.10.00	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		

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 Tariff	*Preferential Tariff
			Cartons, boxes, cases, bags and other packing, etc.—*continued*		
4819.30.00			– Sacks and bags, having a base of a width of 40 cm or more	Free	Free
	01D	Th	. . Multi–ply		
	09K	Th	. . Other		
4819.40.00			– Other sacks and bags, including cones	Free	Free
			. . Sacks and bags:		
	01H	Th	. . . Multi–ply		
	09C	Th	. . . Other		
	19L	. .	. . Cones		
4819.50.00			– Other packing containers, including record sleeves	Free	Free
	01A	Th	. . Record sleeves		
	09G	. .	. . Other		
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			– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	Free
	02J	No.	. . Diaries		
	09F	Hd	. . Receipt books, invoice books and like books designed for use with carbon paper		
	11H	Hd	. . Ledger account books and registers		
	21E	Hd	. . Writing blocks		
	29L	. .	. . Other		
4820.20.00	00F	Hd	– Exercise books	Free	Free
4820.30.00			– Binders (other than book covers), folders and file covers	Free	Free
			. . Binders (loose–leaf type):		
			. . . Plastic covered:		
	01H	No.	. . . . Ring		
	09C	No.	. . . . Other		
	19L	No.	. . . Other		
	21B	No.	. . File covers		
	29H	No.	. . Other		
4820.40.00			– Manifold business forms and interleaved carbon sets	Free	Free
			. . Manifold business forms:		
	01A	kg	. . . Continuous		
	09G	. .	. . . Other		
	19D	. .	. . Interleaved carbon sets		
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			– – Other	Free	Free
	01G	Hd	. . . Punched refills		
			. . . Other:		
	11D	kg	. . . . Continuous		
	21A	. .	. . . . Coupons for football pools and similar competitions		
	29G	. .	. . . . Other		
48.21			**Paper or paperboard labels of all kinds, whether or not printed:**		
4821.10.00			– Printed	Free	Free
	01J	. .	. . Self–adhesive		
	09D	. .	. . Other		
4821.90.00			– Other	Free	Free
	01H	. .	. . Self–adhesive		
	09C	. .	. . Other		
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

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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 Tariff	*Preferential 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		

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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.

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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 Tariff	*Preferential Tariff
49.01			**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:**		
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		
49.02			**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:**		
4902.10.00	00L	. .	– Appearing at least four times a week	Free	Free
4902.90.00	00K	. .	– Other	Free	Free
49.03					
4903.00.00	00E	. .	**Children's picture, drawing or colouring books**	Free	Free
49.04					
4904.00.00	00C	. .	**Music, printed or in manuscript, whether or not bound or illustrated**	Free	Free
49.05			**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:**		
4905.20.00	00J	. .	– In book form	Free	Free
4905.90.00	00D	. .	– Other	Free	Free
49.06					
4906.00.00	00K	. .	**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**	Free	Free
49.07					
4907.00			**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:**		
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
49.08			**Transfers (decalcomanias):**		
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
49.09					
4909.00.00			**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings**	Free	Free
	01B	. .	. Picture postcards		
			. Other:		
	11K	No.	. . Christmas greeting cards		
	19E	No.	. . Other		

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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 Tariff	*Preferential Tariff
49.10					
4910.00.00	00H	. .	**Calendars of any kind, printed, including calendar blocks**	Free	Free
49.11			**Other printed matter, including printed pictures and photographs:**		
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: (a) They relate exclusively to goods produced in that country (b) They bear the name and overseas address of the company, firm or person, in that country, whose goods are thereby represented, and (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

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