

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

NOTES:

- 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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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
47.01				
4701.00.00	tne	Mechanical wood pulp	Free	Free
47.02				
4702.00.00	tne	Chemical wood pulp, dissolving grades	Free	Free
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.		
		– Unbleached:		
4703.11.00	tne	– – Coniferous	Free	Free
4703.19.00	tne	– – Non-coniferous	Free	Free
		– Semi-bleached or bleached:		
4703.21.00	tne	– – Coniferous	Free	Free
4703.29.00	tne	– – Non-coniferous	Free	Free
47.04		Chemical wood pulp, sulphite, other than dissolving grades.		
		– Unbleached:		
4704.11.00	tne	– – Coniferous	Free	Free
4704.19.00	tne	– – Non-coniferous	Free	Free
		– Semi-bleached or bleached:		
4704.21.00	tne	– – Coniferous	Free	Free
4704.29.00	tne	– – Non-coniferous	Free	Free
47.05				
4705.00.00	tne	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	Free
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
4706.10.00	tne	– Cotton linters pulp	Free	Free
4706.20.00	tne	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	Free
4706.30.00	tne	– Other, of bamboo	Free	Free
		– Other:		
4706.91.00	tne	– – Mechanical	Free	Free
4706.92.00	tne	– – Chemical	Free	Free
4706.93.00	tne	– – Obtained by a combination of mechanical and chemical processes	Free	Free
47.07		Recovered (waste and scrap) paper or paperboard.		
4707.10.00	tne	– Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	Free
4707.20.00	tne	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	Free
4707.30.00	tne	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	Free
4707.90.00	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 m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super calendering, glazing or similar finishing, false water marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non-perforated punch cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

 - (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (b) containing more than 8% ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (c) containing more than 3% ash and having a brightness of 60% or more; or
 - (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m²/g; or
 - (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m²/g.

For paper or paperboard weighing more than 150 g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea bag paper) or felt paper or paperboard.

- 6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the 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 incidental to the primary use of the goods, fall in 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/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/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/ m² but not more than 115 g/ m² and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than 3.7 kPa. m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Cross direction	Minimum tensile kN/m
	Machine direction	Machine direction plus 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/m² at 50 % relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130g/ m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/ m² at 50 % relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper 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. m²/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. m²/g.
7. For the purposes of subheading 4810.22, “lightweight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/ m², with a coating weight not exceeding 15 g/ m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
48.01				
4801.00.00	kg	Newsprint, in rolls or sheets	Free	Free
48.02				
		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punching cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of 4801 or 4803; hand-made paper and paperboard.		
4802.10.00	kg	– Hand-made paper and paperboard	Free	Free
4802.20.00	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	kg	– Wallpaper base	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
Uncoated paper and paperboard, etc. –continued.				
– Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
4802.54.00	kg	– – Weighing less than 40 g/m ²	Free	Free
4802.55.00	kg	– – Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	Free	Free
4802.56.00	kg	– – 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	Free	Free
4802.57.00	kg	– – Other, weighing 40 g/m ² or more but not more than 150 g/m ²	Free	Free
4802.58.00	kg	– – Weighing more than 150 g/m ²	Free	Free
– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :				
4802.61.00	kg	– – In rolls	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		
4802.62.10	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4802.62.90	kg	. . . Others	Free	Free
4802.69.00	kg	– – Other	Free	Free
48.03				
4803.00.00	kg	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	Free	Free
48.04				
Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803.				
– Kraftliner:				
4804.11.00	kg	– – Unbleached	Free	Free
4804.19.00	kg	– – Other	Free	Free
– Sack kraft paper :				
4804.21.00	kg	– – Unbleached	Free	Free
4804.29.00	kg	– – Other	Free	Free
– Other kraft paper and paperboard weighing 150 g/m ² or less :				
4804.31.00	kg	– – Unbleached	Free	Free
4804.39.00	kg	– – Other	Free	Free
– Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
4804.41.00	kg	– – Unbleached	Free	Free
4804.42.00	kg	– – 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
4804.49.00	kg	– – Other	Free	Free
– Other kraft paper and paperboard weighing 225 g/m ² or more :				
4804.51.00	kg	– – Unbleached	Free	Free
4804.52.00	kg	– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	Free	Free
4804.59.00	kg	– – Other	Free	Free
48.05				
Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter				
– Fluting paper :				
4805.11.00	kg	– – Semi-chemical fluting paper	Free	Free
4805.12.00	kg	– – Straw fluting paper	Free	Free
4805.19.00	kg	– – Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
Other uncoated paper and paperboard, etc. –continued.				
		– Testliner (recycled liner board) :		
4805.24.00	kg	– – Weighing 150 g/m ² or less	Free	Free
4805.25.00	kg	– – Weighing more than 150 g/m ²	Free	Free
4805.30.00	kg	– Sulphite wrapping paper	Free	Free
4805.40		– Filter paper and paperboard		
4805.40.10	kg	. . . Teabag paper	Free	Free
4805.40.20	kg	. . . Other	Free	Free
4805.50.00	kg	– Felt paper and paperboard	Free	Free
		– Other :		
4805.91.00	kg	– – Weighing 150 g/m ² or less	Free	Free
4805.92.00	kg	– – Weighing more than 150 g/m ² but less than 225 g/m ²	Free	Free
4805.93.00	kg	– – Weighing 225 g/m ² or more	Free	Free
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
4806.10.00	kg	– Vegetable parchment	Free	Free
4806.20.00	kg	– Greaseproof papers	Free	Free
4806.30.00	kg	– Tracing papers	Free	Free
4806.40.00	kg	– Glassine and other glazed transparent or translucent papers	Free	Free
48.07		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		
4807.00.00	kg		Free	Free
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03		
4808.10.00	kg	– Corrugated paper and paperboard, whether or not perforated	Free	Free
4808.40.00	kg	– Kraft paper, creped or crinkled, whether or not embossed or perforated	Free	Free
4808.90.00	kg	– Other	Free	Free
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	kg	– Self-copy paper	Free	Free
4809.90.00	kg	– Other	Free	Free
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		
4810.13.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed	Free	Free
4810.13.90	kg	. . . Other	Free	Free
4810.14		– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4810.14.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed	Free	Free
4810.14.20	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.14.90	kg	. . . Other	Free	Free
4810.19.00	kg	– – Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
Paper and paperboard, coated on one or both sides, etc.-continued				
– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process :				
4810.22		– – Light-weight coated paper		
4810.22.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.22.20	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4810.22.30	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.22.90	kg	. . . Other	Free	Free
4810.29		– – Other		
4810.29.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.29.20	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4810.29.90	kg	. . . Other	Free	Free
– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :				
4810.31		– – 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		
4810.31.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.31.20	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.31.90	kg	. . . Other	Free	Free
4810.32		– – 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		
4810.32.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.32.90	kg	. . . Other	Free	Free
4810.39		– – Other		
4810.39.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.39.90	kg	. . . Other	Free	Free
– Other paper and paperboard :				
4810.92		– – Multi-ply		
4810.92.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.92.90	kg	. . . Other	Free	Free
4810.99		– – Other		
4810.99.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.99.90	kg	. . . Other	Free	Free
48.11		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 sheets		
4811.10		– Tarred, bituminised or asphalted paper and paperboard		
4811.10.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.10.90	kg	. . . Other	Free	Free
– Gummed or adhesive paper and paperboard :				
4811.41		– – Self-adhesive		
4811.41.10	kg	. . . Printed	Free	Free
4811.41.90	kg	. . . Other	Free	Free
4811.49.00	kg	– – Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
Paper and paperboard, coated on one or both sides, etc.-continued.				
– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :				
4811.51		– – Bleached, weighing more than 150 g/m ²		
4811.51.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.51.90	kg	. . . Other	Free	Free
4811.59		– – Other		
4811.59.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.59.90	kg	. . . Other	Free	Free
4811.60		– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
4811.60.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.60.20	kg	. . . Paper coated with wax in rolls of a width not exceeding 50cm	Free	Free
4811.90		– Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
4811.90.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.90.20	kg	. . . Thermal paper and bond rolls	Free	Free
4811.90.30	kg	. . . Sensitised photocopying paper	Free	Free
4811.90.90	kg	. . . Other	Free	Free
48.12				
4812.00.00	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	kg	– In the form of booklets or tubes	Free	Free
4813.20.00	kg	– In rolls of a width not exceeding 5 cm	Free	Free
4813.90.00	kg	– Other	Free	Free
48.14				
Wallpaper and similar wall coverings; window transparencies of paper				
4814.20.00	kg	– 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	Free	Free
4814.90.00	kg	– Other	Free	Free
48.16				
Carbon paper, self-copy paper and other copying or transfer papers (other than those of 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes				
4816.20.00	kg	– Self-copy paper	Free	Free
4816.90.00	kg	– Other	Free	Free
48.17				
Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery				
4817.10		– Envelopes		
4817.10.10	kg	. . . Printed or personalised	Free	Free
4817.10.90	kg	. . . Other	Free	Free
4817.20.00	hd	– Letter cards, plain postcards and correspondence cards	Free	Free
4817.30.00	kg	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	Free
48.18				
Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres				
4818.10.00	..	– Toilet paper	Free	Free
4818.20.00	..	– Handkerchiefs, cleansing or facial tissues and towels	Free	Free
4818.30.00	..	– Tablecloths and serviettes	Free	Free
4818.50.00	..	– Articles of apparel and clothing accessories	Free	Free
4818.90.00	..	– Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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	Th	– Cartons, boxes and cases, of corrugated paper or paperboard	Free	Free
4819.20.00	Th	– Folding cartons, boxes and cases, of non– corrugated paper or paperboard	Free	Free
4819.30.00	Th	– Sacks and bags, having a base of a width of 40 cm or more	Free	Free
4819.40.00	Th	– Other sacks and bags, including cones	Free	Free
4819.50.00	Th	– Other packing containers, including record sleeves	Free	Free
4819.60.00	..	– 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 paper– board		
4820.10.00	..	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	Free
4820.20.00	Hd	– Exercise books	Free	Free
4820.30.00	No	– Binders (other than book covers), folders and file covers	Free	Free
4820.40.00	..	– Manifold business forms and interleaved carbon sets	Free	Free
4820.50.00	..	– Albums for samples or for collections	Free	Free
4820.90.00	..	– Other	Free	Free
48.21		Paper or paperboard labels of all kinds, whether or not printed		
		– Printed		
4821.10.10	..	. . . Self-adhesive	Free	Free
4821.10.90	..	. . . Other	Free	Free
4821.90.00	..	– 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	kg	– Of a kind used for winding textile yarn	Free	Free
4822.90.00	kg	– 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	kg	– Filter paper and paperboard	Free	Free
4823.40.00	..	– Rolls, sheets and dials, printed for self-recording apparatus	Free	Free
		– Trays, dishes, plates, cups and the like, of paper or paperboard :		
4823.61.00	Hd	– – Of bamboo	Free	Free
4823.69		– – Other		
4823.69.10	Hd	. . . Trays, dishes, plates and the like	Free	Free
4823.69.90	Hd	. . . Other	Free	Free
4823.70.00	kg	– Moulded or pressed articles of paper pulp	Free	Free
4823.90		– Other		
4823.90.10	kg	. . . Dress patterns	Free	Free
4823.90.20	kg	. . . Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90	Free	Free
4823.90.30	kg	. . . Floor covering of paper or of paperboard	Free	Free
4823.90.90	kg	. . . Other	Free	Free

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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, thermo copied 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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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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
		— Other :		
4901.91.00	..	— — Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free
		— — Other	Free	Free
4901.99.10 Holy bibles	Free	Free
4901.99.20 Religious books for teaching	Free	Free
4901.99.90 Other	Free	Free
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
4902.10.00	..	— Appearing at least four times a week	Free	Free
4902.90.00	..	— Other	Free	Free
49.03		Children's picture, drawing or colouring books		
4903.00.00	..		Free	Free
49.04		Music, printed or in manuscript, whether or not bound or illustrated		
4904.00.00	..		Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905.10.00	..	– Globes	Free	Free
		– Other :		
4905.91.00	..	– – In book form	Free	Free
4905.99.00	..	– – Other	Free	Free
49.06				
4906.00.00	..	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		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		
4907.00.10	..	. . . Bank and currency notes	Free	Free
4907.00.20	..	. . . Postage stamps	Free	Free
4907.00.90	..	. . . Other	Free	Free
49.08		Transfers (decalcomanias)		
4908.10.00	..	– Transfers (decalcomanias), vitrifiable	Free	Free
4908.90.00	..	– 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
49.10				
4910.00.00	..	Calendars of any kind, printed, including calendar blocks	Free	Free
49.11		Other printed matter, including printed pictures and photographs		
4911.10.00	kg	– Trade advertising material, commercial catalogues and the like	Free	Free
		– Other :		
4911.91.00	..	– – Pictures, designs and photographs	Free	Free
4911.99		– – Other		
4911.99.10 Printed cinema, theatre, concerts and other similar tickets	Free	Free
4911.99.90 Other	Free	Free

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