

## Chapter 48

### Paper and paperboard; articles of paper pulp, of paper or of paperboard

#### Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
- 2.- This Chapter does not cover :
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitized 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; ~~or~~
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or Chapter 96 (for example, buttons).
  - (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 calendaring, super-calendaring, 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 (1MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

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

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

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

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

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

- 6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9.- For the 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 particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

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

**Subheading Notes.**

- 1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	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<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications :

- (a) Having a Mullen burst index of not less than 3.7 kPa·m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross direction	Machine direction Plus cross direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m<sup>2</sup>/g.
- 6.- For the 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<sup>2</sup>/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<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
48.01	4801.00	Newsprint, in rolls or sheets.		kg		Free	Free		Free	Free		Free	Free	Free	15%	7.5%	2%	5%			
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		kg										30%	15%	7.5%	2%				

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		kg						Free				15%	15%	7.5%	2%				
	4802.40	- Wallpaper base		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:																			
	4802.54	-- Weighing less than 40 g/m <sup>2</sup> :																			
	4802.54.10	--- Tissue paper imported by manufacturers for manufacturing of laminated aluminium foil for use as linings for tea chests		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	4802.54.20	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.54.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.55	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls :																			
	4802.55.10	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.55.90	--- Other		kg	Free									Free	15%	7.5%	2%				
	4802.56	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :																			
	4802.56.10	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.56.90	--- Other		kg	13.5%									15%	15%	7.5%	2%				
	4802.57	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :																			
	4802.57.10	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.57.90	--- Other		kg	Free					Free				Free	15%	7.5%	2%				
	4802.58	-- Weighing more than 150 g/m <sup>2</sup> :																			
	4802.58.10	--- Box board		kg										Free	15%	7.5%	2%				
	4802.58.20	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4802.58.90	--- Other		kg										15%	15%	7.5%	2%				

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		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 :																		
	4802.61.10	--- Box board		kg									Free	15%	7.5%	2%				
	4802.61.20	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4802.61.90	--- Other		kg									15%	15%	7.5%	2%				
	4802.62	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state :																		
	4802.62.10	--- Box board		kg									Free	15%	7.5%	2%				
	4802.62.20	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4802.62.90	--- Other		kg									15%	15%	7.5%	2%				
	4802.69	-- Other :																		
	4802.69.10	--- Box board		kg									Free	15%	7.5%	2%				
	4802.69.20	--- Carbonising base paper		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4802.69.90	--- Other		kg									15%	15%	7.5%	2%				
<b>48.03</b>	4803.00	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>																		
		- Kraftliner :																		
	4804.11	-- Unbleached		kg					Free	Free		Free	Free	Free	15%	7.5%	2%	5%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4804.19	-- Other		kg					Free	Free			Free	Free	Free	15%	7.5%	2%	5%		
		- Sack kraft paper :																			
	4804.21	-- Unbleached		kg					Free	Free			Free	Free	Free	15%	7.5%	2%			
	4804.29	-- Other		kg					Free	Free			Free	Free	Free	15%	7.5%	2%			
		- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less :																			
	4804.31	-- Unbleached		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	4804.39	-- Other		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :																			
	4804.41	-- Unbleached		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	4804.42	-- 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		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	4804.49	-- Other		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more :																			
	4804.51	-- Unbleached		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	4804.52	-- 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		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	4804.59	-- Other		kg	7.5%				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
<b>48.05</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter (+).</b>																			
		- Fluting paper :																			
	4805.11	-- Semi-chemical fluting paper		kg	Free									Free	Free	15%	7.5%	2%	8%		
	4805.12	-- Straw fluting paper		kg	Free									Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4805.19	-- Other		kg	Free								Free	Free	15%	7.5%	2%	8%		
		- Testliner (recycled liner board) :																		
	4805.24	-- Weighing 150 g/m <sup>2</sup> or less		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	8%		
	4805.25	-- Weighing more than 150 g/m <sup>2</sup>		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	8%		
	4805.30	- Sulphite wrapping paper		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4805.40	- Filter paper and paperboard :																		
	4805.40.10	--- Filter paper		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4805.40.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4805.50	- Felt paper and paperboard		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other :																		
	4805.91	-- Weighing 150 g/m <sup>2</sup> or less		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	4805.92	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :																		
	4805.92.10	--- Box Board		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	4805.92.90	--- Other		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	4805.93	-- Weighing 225 g/m <sup>2</sup> or more :																		
	4805.93.10	--- Box Board		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	4805.93.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.06</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>																		
	4806.10	- Vegetable parchment		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4806.20	- Greaseproof papers		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4806.30	- Tracing papers		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4806.40	- Glassine and other glazed transparent or translucent papers		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.07</b>	4807.00	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive),</b>																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		<b>not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :</b>																		
	4807.00.10	--- Paper and paperboard, laminated internally with bitumen, tar or asphalt		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4807.00.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.08</b>		<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>																		
	4808.10	- Corrugated paper and paperboard, whether or not perforated		kg										15%	15%	7.5%	2%			
	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated :																		
	4808.40.10	--- Sack kraft paper		kg										15%	15%	7.5%	2%			
	4808.40.90	--- Other		kg					Free			4.5%		15%	15%	7.5%	2%			
	4808.90	- Other		kg					Free			Free		Free	15%	7.5%	2%			
<b>48.09</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>																		
	4809.20	- Self-copy paper		kg								Free		Free	15%	7.5%	2%			
	4809.90	- Other :																		
	4809.90.10	--- Carbon or similar copying papers		kg								5%	5%	30%	15%	7.5%	2%			
	4809.90.90	--- Other		kg								5%	4.5%	15%	15%	7.5%	2%			
<b>48.10</b>		<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or</b>																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		<b>without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).</b>																		
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :																		
	4810.13	-- In rolls :																		
	4810.13.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4810.13.90	--- Other		kg						Free		Free		Free	15%	7.5%	2%			
	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	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4810.14.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4810.19	-- Other :																		
	4810.19.10	--- Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	4810.19.90	--- Other		kg						Free		Free		Free	15%	7.5%	2%			
		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 :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4810.22	-- Light-weight coated paper		kg						Free		4%	1.5%	Free	15%	7.5%	2%				
	4810.29	-- Other		kg						Free		4%	1.5%	Free	15%	7.5%	2%	8%			
		- 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 <sup>2</sup> or less		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	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 <sup>2</sup>		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	4810.39	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
		- Other paper and paperboard :																			
	4810.92	-- Multi-ply		kg						Free		Free	Free	Free	15%	7.5%	2%				
	4810.99	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
<b>48.11</b>		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>																			
	4811.10	- Tarred, bituminised or asphalted paper and paperboard		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
		- Gummed or adhesive paper and paperboard :																			
	4811.41	-- Self-adhesive :																			
	4811.41.10	--- In strips or rolls of a width not exceeding 15 cm		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%			
	4811.41.20	--- Printed wrappers for wrapping of soap		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4811.41.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%	10%		
	4811.49	-- Other :																		
	4811.49.10	--- In strips or rolls of a width not exceeding 15 cm		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.49.20	--- Printed wrappers for wrapping of soap		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.49.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	10%		
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :																		
	4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup> :																		
	4811.51.10	--- Coated with polyethylene ,on one side or both sides, the total thickness of the coating not exceeding 35 microns		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4811.51.20	--- Printed wrappers for wrapping of soap		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.51.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	10%		
	4811.59	-- Other :																		
	4811.59.10	--- Coated with silicone		kg					Free	Free		Free	Free	Free	15%	7.5%	2%	10%		
	4811.59.20	--- Printed wrappers for wrapping of soap		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.59.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	10%		
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :																		
	4811.60.10	--- Printed wrappers for wrapping of soap		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.60.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	10%		
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :																		
	4811.90.10	--- Printed wrappers for wrapping of soap		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.200/= per kg		
	4811.90.20	--- Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%	10%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	4811.90.30	--- Cellulose wadding in rolls of a width not exceeding 15 cm		kg	Free					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%		
	4811.90.90	--- Other		kg	Free					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%		
<b>48.12</b>	4812.00	<b>Filter blocks, slabs and plates, of paper pulp.</b>		kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.13</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>																			
	4813.10	- In the form of booklets or tubes	L	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4813.20	- In rolls of a width not exceeding 5 cm	L	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4813.90	- Other	L	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>48.14</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper (+).</b>																			
	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		kg				25.2%		Free	Free		5%	5%	30%	15%	7.5%	2%			
	4814.90	- Other :																			
	4814.90.10	--- Wall paper 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		kg				25.2%		Free	Free		5%	5%	30%	15%	7.5%	2%			
	4814.90.90	--- Other		kg						Free	Free		5%	5%	30%	15%	7.5%	2%			
<b>[48.15]</b>																					
<b>48.16</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper,</b>																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		<b>whether or not put up in boxes.</b>																		
	4816.20	- Self-copy paper		kg					Free	Free			Free	Free	15%	7.5%	2%			
	4816.90	- Other :																		
	4816.90.10	--- Carbon or similar copying papers		kg									30%	15%	7.5%	2%				
	4816.90.90	--- Other		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
<b>48.17</b>		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>																		
	4817.10	- Envelopes		kg									30%	15%	7.5%	2%	15%			
	4817.20	- Letter cards, plain postcards and correspondence cards		kg									30%	15%	7.5%	2%	15%			
	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		kg									30%	15%	7.5%	2%				
<b>48.18</b>		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>																		
	4818.10	- Toilet paper :																		
	4818.10.10	--- In rolls of a width not exceeding 15 cm		kg									30%	15%	7.5%	2%	10%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4818.10.90	--- Other		kg										15%	15%	7.5%	2%	10%		
	4818.20	- Handkerchiefs, cleansing or facial tissues and towels		kg										30%	15%	7.5%	2%	10%		
	4818.20.10	--- Wet cleansing		kg										30%	15%	7.5%	2%	30% or Rs.350/= per kg		
	4818.20.90	--- Other		kg										30%	15%	7.5%	2%	10%		
	4818.30	- Tablecloths and serviettes		kg										30%	15%	7.5%	2%			
	4818.50	- Articles of apparel and clothing accessories :																		
	4818.50.10	--- Sterilised hospital clothing		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4818.50.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	10%		
	4818.90	- Other :																		
	4818.90.10	--- Cellulose wadding in rolls		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4818.90.20	--- Tissues in jumbo rolls exceeding 15 cm in width		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	4818.90.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	10%		
<b>48.19</b>		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>																		
	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard		kg										30%	15%	7.5%	2%	10%		
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard		kg						Free				30%	15%	7.5%	2%	10%		
	4819.30	- Sacks and bags, having a base of a width of 40 cm or more		kg										30%	15%	7.5%	2%	10%		
	4819.40	- Other sacks and bags, including cones :																		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	4819.40.10	--- Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea		kg										15%	15%	7.5%	2%			
	4819.40.20	--- Multi-walled paper sacks with plastic lining		kg										15%	15%	7.5%	2%			
	4819.40.30	--- Multi-walled paper bags, of a measurement not exceeding 40cm*25cm with embedded metal wire for hanging, for protection of fruits and vegetables		kg										Free	15%	7.5%	2%			
	4819.40.90	--- Other		kg										30%	15%	7.5%	2%			
	4819.50	- Other packing containers, including record sleeves		kg										30%	15%	7.5%	2%			
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		kg						Free				30%	15%	7.5%	2%			
<b>48.20</b>		<b>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.</b>																		
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		kg										30%	15%	7.5%	2%	20% or Rs.125/= per kg		
	4820.20	- Exercise books		kg						Free				15%	15%	7.5%	2%			
	4820.30	- Binders (other than book covers), folders and file covers		kg						Free				30%	15%	7.5%	2%	20% or Rs.125/= per kg		
	4820.40	- Manifold business forms and interleaved carbon sets		kg										30%	15%	7.5%	2%	20% or Rs.100/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4820.50	- Albums for samples or for collections		kg						Free				30%	15%	7.5%	2%	20% or Rs.100/= per kg			
	4820.90	- Other		kg						Free				30%	15%	7.5%	2%	20% or Rs.100/= per kg			
<b>48.21</b>		<b>Paper or paperboard labels of all kinds, whether or not printed (+).</b>																			
	4821.10	- Printed :																			
	4821.10.10	--- Printed wrappers for wrapping of soap		kg										30%	15%	7.5%	2%	Rs 200/= per kg			
	4821.10.90	--- Other		kg										30%	15%	7.5%	2%	10%			
	4821.90	- Other		kg										30%	15%	7.5%	2%	10%			
<b>48.22</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>																			
	4822.10	- Of a kind used for winding textile yarn		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	4822.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
<b>48.23</b>		<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>																			
	4823.20	- Filter paper and paperboard :																			
	4823.20.10	--- Filter paper		kg	Free					Free			Free	Free	15%	7.5%	2%				
	4823.20.20	--- Filter paperboard		kg						Free			4.5%	15%	15%	7.5%	2%				

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	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus		kg							Free				15%	15%	7.5%	2%				
		- Trays, dishes, plates, cups and the like, of paper or paperboard :																				
	4823.61	-- Of bamboo		kg											30%	15%	7.5%	2%				
	4823.69	-- Other		kg											30%	15%	7.5%	2%				
	4823.70	- Moulded or pressed articles of paper pulp		kg											Free	15%	7.5%	2%	8%			
	4823.90	- Other :																				
	4823.90.10	--- Self-adhesive paper, in strips or rolls		kg											Free	15%	7.5%	2%	8%			
	4823.90.90	--- Other		kg											30%	15%	7.5%	2%				