

## 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 4702, 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.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4701 00</b>	<b>Mechanical wood pulp:</b>		
<b>4701 00 10</b>	– Thermo-mechanical wood pulp .....	Free	kg 90 % sdt
<b>4701 00 90</b>	– Other .....	Free	kg 90 % sdt
<b>4702 00 00</b>	<b>Chemical wood pulp, dissolving grades .....</b>	Free	kg 90 % sdt
<b>4703</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>		
	– <b>Unbleached:</b>		
<b>4703 11 00</b>	-- <b>Coniferous .....</b>	Free	kg 90 % sdt
<b>4703 19 00</b>	-- <b>Non-coniferous .....</b>	Free	kg 90 % sdt
	– <b>Semi-bleached or bleached:</b>		
<b>4703 21 00</b>	-- <b>Coniferous .....</b>	Free	kg 90 % sdt
<b>4703 29 00</b>	-- <b>Non-coniferous .....</b>	Free	kg 90 % sdt
<b>4704</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>		
	– <b>Unbleached:</b>		
<b>4704 11 00</b>	-- <b>Coniferous .....</b>	Free	kg 90 % sdt
<b>4704 19 00</b>	-- <b>Non-coniferous .....</b>	Free	kg 90 % sdt
	– <b>Semi-bleached or bleached:</b>		
<b>4704 21 00</b>	-- <b>Coniferous .....</b>	Free	kg 90 % sdt
<b>4704 29 00</b>	-- <b>Non-coniferous .....</b>	Free	kg 90 % sdt
<b>4705 00 00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes .....</b>	Free	kg 90 % sdt

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4706</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:</b>		
<b>4706 10 00</b>	– Cotton linters pulp .....	Free	—
<b>4706 20 00</b>	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard .....	Free	kg 90 % sdt
<b>4706 30 00</b>	– Other, of bamboo .....	Free	kg 90 % sdt
	– Other:		
<b>4706 91 00</b>	-- Mechanical .....	Free	kg 90 % sdt
<b>4706 92 00</b>	-- Chemical .....	Free	kg 90 % sdt
<b>4706 93 00</b>	-- Obtained by a combination of mechanical and chemical processes .....	Free	kg 90 % sdt
<b>4707</b>	<b>Recovered (waste and scrap) paper or paperboard:</b>		
<b>4707 10 00</b>	– Unbleached kraft paper or paperboard or corrugated paper or paperboard ....	Free	—
<b>4707 20 00</b>	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass .....	Free	—
<b>4707 30</b>	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):		
<b>4707 30 10</b>	-- Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material .....	Free	—
<b>4707 30 90</b>	-- Other .....	Free	—
<b>4707 90</b>	– Other, including unsorted waste and scrap:		
<b>4707 90 10</b>	-- Unsorted .....	Free	—
<b>4707 90 90</b>	-- Sorted .....	Free	—

## CHAPTER 48

**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD****Notes**

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This chapter does not cover:
  - (a) articles of Chapter 30;
  - (b) stamping foils of heading 3212;
  - (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 3401) or with polishes, creams or similar preparations (heading 3405);
  - (e) sensitised paper or paperboard of headings 3701 to 3704;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - (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 wallcoverings of heading 4814 (Chapter 39);
  - (h) articles of heading 4202 (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 65;
  - (m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (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 9209;
  - (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 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking 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 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup> and applies only to paper: (a) in strips or rolls of a width exceeding 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 4802, the expressions 'paper and paperboard, of a kind used for writing, printing or other graphic purposes' and 'non-perforated punch-cards and punch tape paper' mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
  - A. For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :
    - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
      - (1) weighing not more than 80 g/m<sup>2</sup>; or
      - (2) coloured throughout the mass; or
    - (b) containing more than 8 % ash, and
      - (1) weighing not more than 80 g/m<sup>2</sup>; or
      - (2) coloured throughout the mass; or
    - (c) Containing more than 3 % ash and having a brightness of 60 % or more; or
    - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g; or
    - (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g.
  - B. For paper or paperboard weighing more than 150 g/m<sup>2</sup> :
    - (a) coloured throughout the mass; or
    - (b) having a brightness of 60 % or more, and
      - (1) a caliper of 225 micrometres (microns) or less; or

(2) a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 4802 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 4801 to 4811 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 4814, the expression 'wallpaper and similar wallcoverings' 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:

(1) 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;

(2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(4) 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) wallcoverings 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 wallcoverings, are to be classified in heading 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, 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 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	1 510	1,9	6,0
70	830	1 790	2,3	7,2
80	965	2 070	2,8	8,3
100	1 230	2 635	3,7	10,6
115	1 425	3 060	4,4	12,3

3. For the purposes of subheading 4805 11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m<sup>2</sup>/g.
6. For the 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, 'lightweight 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.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4801 00 00</b>	<b>Newsprint, in rolls or sheets</b> .....	Free	—
<b>4802</b>	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard:</b>		
<b>4802 10 00</b>	– <b>Handmade paper and paperboard</b> .....	Free	—
<b>4802 20 00</b>	– <b>Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard</b> .....	Free	—
<b>4802 40</b>	– <b>Wallpaper base:</b>		
<b>4802 40 10</b>	-- Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres .....	Free	—
<b>4802 40 90</b>	-- Other .....	Free	—
	– <b>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:</b>		
<b>4802 54 00</b>	-- <b>Weighing less than 40 g/m<sup>2</sup></b> .....	Free	—
<b>4802 55</b>	-- <b>Weighing 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>, in rolls:</b>		
<b>4802 55 15</b>	--- Weighing 40 g/m <sup>2</sup> or more but less than 60 g/m <sup>2</sup> .....	Free	—
<b>4802 55 25</b>	--- Weighing 60 g/m <sup>2</sup> or more but less than 75 g/m <sup>2</sup> .....	Free	—
<b>4802 55 30</b>	--- Weighing 75 g/m <sup>2</sup> or more but less than 80 g/m <sup>2</sup> .....	Free	—
<b>4802 55 90</b>	--- Weighing 80 g/m <sup>2</sup> or more .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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 20	--- With one side measuring 297 mm and the other side measuring 210 mm (A4 format) .....	Free	—
4802 56 80	--- Other .....	Free	—
4802 57 00	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> .....	Free	—
4802 58	-- Weighing more than 150 g/m <sup>2</sup> :		
4802 58 10	--- In rolls .....	Free	—
4802 58 90	--- Other .....	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	-- In rolls:		
4802 61 15	--- Weighing less than 72 g/m <sup>2</sup> and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process .....	Free	—
4802 61 80	--- Other .....	Free	—
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state .....	Free	—
4802 69 00	-- Other .....	Free	—
4803 00	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:</b>		
4803 00 10	– Cellulose wadding .....	Free	—
	– Creped paper and webs of cellulose fibres (tissues), weighing, per ply:		
4803 00 31	-- Not more than 25 g/m <sup>2</sup> .....	Free	—
4803 00 39	-- More than 25 g/m <sup>2</sup> .....	Free	—
4803 00 90	– Other .....	Free	—
4804	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:</b>		
	– Kraftliner:		
4804 11	-- Unbleached:		
	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:		
4804 11 11	---- Weighing less than 150 g/m <sup>2</sup> .....	Free	—
4804 11 15	---- Weighing 150 g/m <sup>2</sup> or more but less than 175 g/m <sup>2</sup> .....	Free	—



CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4804 11 19	----- Weighing 175 g/m <sup>2</sup> or more .....	Free	—
4804 11 90	----- Other .....	Free	—
4804 19	-- <b>Other:</b>		
	---- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:		
	----- Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m <sup>2</sup> :		
4804 19 12	----- Less than 175 g .....	Free	—
4804 19 19	----- 175 g or more .....	Free	—
4804 19 30	----- Other .....	Free	—
4804 19 90	----- Other .....	Free	—
	- <b>Sack kraft paper:</b>		
4804 21	-- <b>Unbleached:</b>		
4804 21 10	---- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process .....	Free	—
4804 21 90	---- Other .....	Free	—
4804 29	-- <b>Other:</b>		
4804 29 10	---- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process .....	Free	—
4804 29 90	---- Other .....	Free	—
	- <b>Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less:</b>		
4804 31	-- <b>Unbleached:</b>		
	---- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:		
4804 31 51	----- Kraft electro-technical insulating paper .....	Free	—
4804 31 58	----- Other .....	Free	—
4804 31 80	----- Other .....	Free	—
4804 39	-- <b>Other:</b>		
	---- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:		
4804 39 51	----- Bleached uniformly throughout the mass .....	Free	—
4804 39 58	----- Other .....	Free	—
4804 39 80	----- Other .....	Free	—
	- <b>Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup>:</b>		
4804 41	-- <b>Unbleached:</b>		
4804 41 91	---- Saturating kraft .....	Free	—
4804 41 98	---- Other .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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	—
4804 49 00	-- Other .....	Free	—
	– Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804 51 00	-- Unbleached .....	Free	—
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	—
4804 59	-- Other:		
4804 59 10	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process .....	Free	—
4804 59 90	--- Other .....	Free	—
4805	<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 00	-- Semi-chemical fluting paper .....	Free	—
4805 12 00	-- Straw fluting paper .....	Free	—
4805 19	-- Other:		
4805 19 10	--- Wellenstoff .....	Free	—
4805 19 90	--- Other .....	Free	—
	– Testliner (recycled liner board):		
4805 24 00	-- Weighing 150 g/m <sup>2</sup> or less .....	Free	—
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup> .....	Free	—
4805 30 00	– Sulphite wrapping paper .....	Free	—
4805 40 00	– Filter paper and paperboard .....	Free	—
4805 50 00	– Felt paper and paperboard .....	Free	—
	– Other:		
4805 91 00	-- Weighing 150 g/m <sup>2</sup> or less .....	Free	—
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> .....	Free	—
4805 93	-- Weighing 225 g/m <sup>2</sup> or more:		
4805 93 20	--- Made from recovered paper .....	Free	—
4805 93 80	--- Other .....	Free	—
4806	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:</b>		
4806 10 00	– Vegetable parchment .....	Free	—
4806 20 00	– Greaseproof papers .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4806 30 00	– Tracing papers .....	Free	—
4806 40	– Glassine and other glazed transparent or translucent papers:		
4806 40 10	-- Glassine papers .....	Free	—
4806 40 90	-- Other .....	Free	—
4807 00	<b>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:</b>		
4807 00 30	– Made from recovered paper, whether or not covered with paper .....	Free	—
4807 00 80	– Other .....	Free	—
4808	<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 4803:</b>		
4808 10 00	– Corrugated paper and paperboard, whether or not perforated .....	Free	—
4808 40 00	– Kraft paper, creped or crinkled, whether or not embossed or perforated .....	Free	—
4808 90 00	– Other .....	Free	—
4809	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:</b>		
4809 20 00	– Self-copy paper .....	Free	—
4809 90 00	– Other .....	Free	—
4810	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:</b>		
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:		
4810 13 00	-- In rolls .....	Free	—
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state .....	Free	—
4810 19 00	-- Other .....	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 00	-- Lightweight coated paper .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4810 29	-- <b>Other:</b>		
4810 29 30	--- In rolls .....	Free	—
4810 29 80	--- Other .....	Free	—
	– <b>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</b>		
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less .....	Free	—
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> :		
4810 32 10	--- Coated with kaolin .....	Free	—
4810 32 90	--- Other .....	Free	—
4810 39 00	-- <b>Other</b> .....	Free	—
	– <b>Other paper and paperboard:</b>		
4810 92	-- <b>Multi-ply:</b>		
4810 92 10	--- Each layer bleached .....	Free	—
4810 92 30	--- With only one outer layer bleached .....	Free	—
4810 92 90	--- Other .....	Free	—
4810 99	-- <b>Other:</b>		
4810 99 10	--- Bleached paper and paperboard, coated with kaolin .....	Free	—
4810 99 80	--- Other .....	Free	—
4811	<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 4803, 4809 or 4810:</b>		
4811 10 00	– Tarred, bituminised or asphalted paper and paperboard .....	Free	—
	– <b>Gummed or adhesive paper and paperboard:</b>		
4811 41	-- <b>Self-adhesive:</b>		
4811 41 20	--- Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber .....	Free	—
4811 41 90	--- Other .....	Free	—
4811 49 00	-- <b>Other</b> .....	Free	—
	– <b>Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):</b>		
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup> .....	Free	—
4811 59 00	-- <b>Other</b> .....	Free	—
4811 60 00	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4811 90 00	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres .....	Free	—
4812 00 00	<b>Filter blocks, slabs and plates, of paper pulp .....</b>	Free	—
4813	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>		
4813 10 00	– In the form of booklets or tubes .....	Free	—
4813 20 00	– In rolls of a width not exceeding 5 cm .....	Free	—
4813 90	– Other:		
4813 90 10	-- In rolls of a width exceeding 5 cm but not exceeding 15 cm .....	Free	—
4813 90 90	-- Other .....	Free	—
4814	<b>Wallpaper and similar wallcoverings; window transparencies of paper:</b>		
4814 20 00	– Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics .....	Free	—
4814 90	– Other:		
4814 90 10	-- Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics .....	Free	—
4814 90 70	-- Other .....	Free	—
[4815]			
4816	<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:</b>		
4816 20 00	– Self-copy paper .....	Free	—
4816 90 00	– Other .....	Free	—
4817	<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</b>		
4817 10 00	– Envelopes .....	Free	—
4817 20 00	– Letter cards, plain postcards and correspondence cards .....	Free	—
4817 30 00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery .....	Free	—
4818	<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, bedsheets 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	-- Weighing, per ply, 25 g/m <sup>2</sup> or less .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4818 10 90	-- Weighing, per ply, more than 25 g/m <sup>2</sup> .....	Free	—
4818 20	– <b>Handkerchiefs, cleansing or facial tissues and towels:</b>		
4818 20 10	-- Handkerchiefs and cleansing or facial tissues .....	Free	—
	-- Hand towels:		
4818 20 91	--- In rolls .....	Free	—
4818 20 99	--- Other .....	Free	—
4818 30 00	– <b>Tablecloths and serviettes</b> .....	Free	—
4818 50 00	– <b>Articles of apparel and clothing accessories</b> .....	Free	—
4818 90	– <b>Other:</b>		
4818 90 10	-- Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale .....	Free	—
4818 90 90	-- Other .....	Free	—
4819	<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like:</b>		
4819 10 00	– <b>Cartons, boxes and cases, of corrugated paper or paperboard</b> .....	Free	—
4819 20 00	– <b>Folding cartons, boxes and cases, of non-corrugated paper or paperboard</b> .....	Free	—
4819 30 00	– <b>Sacks and bags, having a base of a width of 40 cm or more</b> .....	Free	—
4819 40 00	– <b>Other sacks and bags, including cones</b> .....	Free	—
4819 50 00	– <b>Other packing containers, including record sleeves</b> .....	Free	—
4819 60 00	– <b>Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</b> .....	Free	—
4820	<b>Registers, account books, notebooks, 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	– <b>Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:</b>		
4820 10 10	-- Registers, account books, order books and receipt books .....	Free	—
4820 10 30	-- Notebooks, letter pads and memorandum pads .....	Free	—
4820 10 50	-- Diaries .....	Free	—
4820 10 90	-- Other .....	Free	—
4820 20 00	– <b>Exercise books</b> .....	Free	—
4820 30 00	– <b>Binders (other than book covers), folders and file covers</b> .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4820 40 00	– Manifold business forms and interleaved carbon sets .....	Free	—
4820 50 00	– Albums for samples or for collections .....	Free	—
4820 90 00	– Other .....	Free	—
4821	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>		
4821 10	– Printed:		
4821 10 10	-- Self-adhesive .....	Free	—
4821 10 90	-- Other .....	Free	—
4821 90	– Other:		
4821 90 10	-- Self-adhesive .....	Free	—
4821 90 90	-- Other .....	Free	—
4822	<b>Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened):</b>		
4822 10 00	– Of a kind used for winding textile yarn .....	Free	—
4822 90 00	– Other .....	Free	—
4823	<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 00	– Filter paper and paperboard .....	Free	—
4823 40 00	– Rolls, sheets and dials, printed for self-recording apparatus .....	Free	—
	– Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823 61 00	-- Of bamboo .....	Free	—
4823 69	-- Other:		
4823 69 10	--- Trays, dishes and plates .....	Free	—
4823 69 90	--- Other .....	Free	—
4823 70	– Moulded or pressed articles of paper pulp:		
4823 70 10	-- Moulded trays and boxes for packing eggs .....	Free	—
4823 70 90	-- Other .....	Free	—
4823 90	– Other:		
4823 90 40	-- Paper and paperboard, of a kind used for writing, printing or other graphic purposes .....	Free	—
4823 90 85	-- Other .....	Free	—

## 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 9023);
  - (c) playing cards or other goods of Chapter 95; or
  - (d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding 100 years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term 'printed' also means reproduced by means of a 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 4901, whether or not containing advertising material.
4. Heading 4901 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 4911.
5. Subject to note 3 to this chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
6. For the purposes of heading 4903, the expression 'children's picture books' means books for children in which the pictures form the principal interest and the text is subsidiary.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>4901</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>		
<b>4901 10 00</b>	– In single sheets, whether or not folded .....	Free	—
	– Other:		
<b>4901 91 00</b>	-- Dictionaries and encyclopaedias, and serial instalments thereof .....	Free	—



CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4901 99 00	-- Other .....	Free	—
4902	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>		
4902 10 00	– Appearing at least four times a week .....	Free	—
4902 90 00	– Other .....	Free	—
4903 00 00	<b>Children’s picture, drawing or colouring books .....</b>	Free	—
4904 00 00	<b>Music, printed or in manuscript, whether or not bound or illustrated ...</b>	Free	—
4905	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>		
4905 20 00	– In book form .....	Free	—
4905 90 00	– Other .....	Free	—
4906 00 00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing .....</b>	Free	—
4907 00	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>		
4907 00 10	– Postage, revenue and similar stamps .....	Free	—
4907 00 30	– Banknotes .....	Free	—
4907 00 90	– Other .....	Free	—
4908	<b>Transfers (decalcomanias):</b>		
4908 10 00	– Transfers (decalcomanias), vitrifiable .....	Free	—
4908 90 00	– Other .....	Free	—
4909 00 00	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings .....</b>	Free	—
4910 00 00	<b>Calendars of any kind, printed, including calendar blocks .....</b>	Free	—
4911	<b>Other printed matter, including printed pictures and photographs:</b>		
4911 10	– Trade advertising material, commercial catalogues and the like:		
4911 10 10	-- Commercial catalogues .....	Free	—
4911 10 90	-- Other .....	Free	—
	– <b>Other:</b>		
4911 91 00	-- Pictures, designs and photographs .....	Free	—
4911 99 00	-- Other .....	Free	—