

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 4702.00, 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 20⁰ C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4701.00.00	Mechanical wood pulp.	Free	kg
4702.00.00	Chemical wood pulp, dissolving grades.	Free	kg
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.		
	Unbleached:		
4703.11.00	Coniferous	Free	kg
4703.19.00	Non-coniferous	Free	kg
	Semi-bleached or bleached:		
4703.21.00	Coniferous	Free	kg
4703.29.00	Non-coniferous	Free	kg
47.04	Chemical wood pulp, sulphite, other than dissolving grades.		
	Unbleached:		
4704.11.00	Coniferous	Free	kg
4704.19.00	Non-coniferous	Free	kg
	Semi-bleached or bleached:		
4704.21.00	Coniferous	Free	kg
4704.29.00	Non-coniferous	Free	kg
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	Free	kg
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
4706.10.00	Cotton linters pulp	Free	kg
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	kg
4706.30.00	Other, of bamboo	Free	kg
	Other:		
4706.91.00	Mechanical:		
4706.91.10	Pulp of bagasse	Free	kg
4706.91.90	Other	Free	kg
4706.92.00	Chemical	Free	kg
4706.93.00	Semi-chemical	Free	kg
47.07	Recovered (waste and scrap) paper or paperboard.		
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	kg
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	kg
4707.90.00	Other, including unsorted waste and scrap	Free	kg

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 3704.00;
 - (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).
3. Subject to the provisions of Note 7, headings 4801.00 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.
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/m^2 , or
 - 2. coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more; or
- (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and 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 4801.00 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*, 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 4804.11.00 and 4804.19.00, “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 115g/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 ·m²g 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		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
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 semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests 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 semi-chemical process, weighing 130 g/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 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 ·m²g.

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, “light-weight 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4801.00.00	Newsprint, in rolls or sheets.	Free	kg
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 4801.00.00 or 4803.00; hand-made paper and paperboard.		
4802.10.00	Hand-made paper and paperboard	5%	kg
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	kg
4802.40.00	Wallpaper base 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:	5%	kg
4802.54.00	Weighing less than 40 g/m ²	Free	kg
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	Free	kg
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	5%	kg
4802.56.90	Other	5%	kg
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	5%	kg
4802.58.00	Weighing more than 150 g/m ²	Free	kg
4802.60.00	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	In rolls	5%	kg
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	5%	kg
4802.62.90	Other	5%	kg
4802.69.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.03 4803.00.10 4803.00.20 4803.00.90	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. Wadding Toilet or facial tissue stock Other	 5% 5% 5%	 kg kg kg
48.04 4804.11.00 4804.19.00 4804.21.00 4804.29.00 4804.31.00 4804.39.00 4804.41.00 4804.42.00 4804.49.00 4804.50.00 4804.51.00 4804.52.00 4804.59.00 48.05 4805.11.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00. Kraftliner: Unbleached Other Sack kraft paper: Unbleached Other Other kraft paper and paperboard weighing 150 g/m ² or less: Unbleached Other Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : Unbleached Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process Other Other kraft paper and paperboard weighing 225 g/m ² or more: Unbleached Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process Other Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. Fluting paper: Semi-chemical fluting paper	 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	 kg kg kg kg kg kg kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4805.12.00	Straw fluting paper	5%	kg
4805.19.00	Other	5%	kg
	Testliner (recycled liner board):		
4805.24.00	Weighing 150 g/m ² or less	5%	kg
4805.25.00	Weighing more than 150 g/m ²	5%	kg
4805.30.00	Sulphite wrapping paper	5%	kg
4805.40.00	Filter paper and paperboard	5%	kg
4805.50.00	Felt paper and paperboard	5%	kg
	Other:		
4805.91.00	Weighing 150 g/m ² or less	5%	kg
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	5%	kg
4805.93.00	Weighing 225 g/m ² or more	5%	kg
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
4806.10.00	Vegetable parchment	5%	kg
4806.20.00	Greaseproof papers	5%	kg
4806.30.00	Tracing papers	5%	kg
4806.40.00	Glassine and other glazed transparent or translucent paper	5%	kg
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	5%	kg
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 4803.00.		
4808.10.00	Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	Corrugated paperboard with glued flat surface sheets	5%	kg
4808.10.90	Other	5%	kg
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg
4808.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>48.09</p> <p>4809.20.00 4809.90.00 4809.90.10 4809.90.90</p>	<p>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.</p> <p>Self-copy paper Other: Carbon or similar copying paper Other</p>	<p>5% 5% 5%</p>	<p>kg kg kg</p>
<p>48.10</p> <p>4810.13.00 4810.14.00 4810.19.00 4810.22.00 4810.29.00 4810.31.00 4810.32.00 4810.39.00</p>	<p>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.</p> <p>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:</p> <p>In rolls In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state Other</p> <p>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:</p> <p>Light-weight coated paper Other</p> <p>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</p> <p>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/m² or less 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/m² Other</p>	<p>5% 5% 5% 5% 5% 5% 5%</p>	<p>kg kg kg kg kg kg kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4810.92.00	Other paper and paperboard: Multi-ply	5%	kg
4810.99.00	Other	5%	kg
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803.00, 48.09 or 48.10.		
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	kg
	Gummed or adhesive paper and paperboard:		
4811.41.00	Self-adhesive	5%	kg
4811.49.00	Other	5%	kg
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	Bleached, weighing more than 150 g/m ²	5%	kg
4811.59.00	Other	5%	kg
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	kg
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	kg
4812.00.00	Filter blocks, slabs and plates, of paper pulp	Free	kg
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
4813.10.00	In the form of booklets or tubes	5%	kg
4813.20.00	In rolls of a width not exceeding 5 cm	5%	kg
4813.90.00	Other	5%	kg
48.14	Wallpaper and similar wall coverings; window transparencies of paper.		
4814.10.00	“Ingrain” paper	25%	kg
4814.20.00	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	25%	kg
4814.90.00	Other	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
[48.15]			
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
4816.20.00	Self-copy paper	5%	kg
4816.90.00	Other:		
4816.90.10	Carbon or similar copying papers	15%	kg
4816.90.90	Other	5%	kg
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		
4817.10.00	Envelopes	25%	kg
4817.20.00	Letter cards, plain postcards and correspondence cards	25%	kg
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25%	kg
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, napkins for babies, tampons, 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	25%	kg
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	25%	kg
4818.30.00	Tablecloth and serviettes:		
4818.30.10	Tablecloths	25%	kg
4818.30.20	Serviettes	25%	kg
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.40.10	Sanitary towels and tampons	20%	kg
4818.40.20	Napkins and napkin liners for babies	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4818.40.90	Other	25%	kg
4818.50.00	Articles of apparel and clothing accessories	25%	kg
4818.90.00	Other	25%	kg
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	Cartons, boxes and cases, of corrugated paper or paperboard	15%	kg
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	kg
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	Unprinted	5%	kg
4819.30.90	Other	5%	kg
4819.40.00	Other sacks and bags, including cones:		
4819.40.10	Unprinted	15%	kg
4819.40.90	Other	20%	kg
4819.50.00	Other packing containers, including record sleeves:		
4819.50.10	Egg boxes and trays	15%	kg
4819.50.90	Other	15%	kg
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25%	kg
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25%	kg
4820.20.00	Exercise books	Free	kg
4820.30.00	Binders (other than book covers), folders and file covers	25%	kg
4820.40.00	Manifold business forms and interleaved carbon sets	25%	kg
4820.50.00	Albums for samples or for collections	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4820.90.00	Other	25%	kg
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
4821.10.00	Printed	15%	kg
4821.90.00	Other	15%	kg
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
4822.10.00	Of a kind used for winding textile yarn	5%	kg
4822.90.00	Other	5%	kg
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	Filter paper and paperboard	Free	kg
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus Trays, dishes, plates, cups and the like, of paper or paperboard:	5%	kg
4823.61.00	Of bamboo	25%	kg
4823.69.00	Other	25%	kg
4823.70.00	Moulded or pressed articles of paper pulp	5%	kg
4823.90.00	Other:		
4823.90.10	Dress patterns, of paper	Free	kg
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	5%	kg
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	25%	kg
4823.90.40	Gummed or adhesive paper in strips or rolls	15%	kg
4823.90.90	Other	Free	kg

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 9023.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 9702.00), 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 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 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 4903.00, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
49.01 4901.10.00 4901.10.10 4901.10.90 4901.91.00 4901.99.00 4901.99.10 4901.99.90	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. In single sheets, whether or not folded: Brochures, pamphlets and leaflets Other Other: Dictionaries and encyclopaedias, and serial instalments thereof Other: Brochures and pamphlets Other	 Free Free Free Free Free Free	 kg kg kg kg kg kg
49.02 4902.10.00 4902.10.10 4902.10.90 4902.90.00	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. Appearing at least four times a week: Newspapers Other Other	 Free Free Free	 kg kg kg
4903.00.00	Children's picture, drawing or colouring books.	Free	kg
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg
49.05 4905.10.00 4905.91.00 4905.99.00	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. Globes Other: In book form Other	 Free Free Free	 kg kg kg
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 sensitized paper and carbon copies of the foregoing.	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		
4907.00.10	Unused postage, revenue or similar stamps	Free	kg
4907.00.20	Bank and currency notes	Free	kg
4907.00.30	Cheque forms	25%	kg
4907.00.90	Other	25%	kg
49.08	Transfers (decalcomanias).		
4908.10.00	Transfers (decalcomanias), vitrifiable	Free	kg
4908.90.00	Other	Free	kg
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.		
4909.00.10	Printed or illustrated postcards	25%	kg
4909.00.90	Other	25%	kg
4910.00.00	Calendars of any kind, printed, including calendar blocks.	25%	kg
49.11	Other printed matter, including printed pictures and photographs.		
4911.10.00	Trade advertising material, commercial catalogues and the like Other:	25%	kg
4911.91.00	Pictures, designs and photographs	25%	kg
4911.99.00	Other:		
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams	Free	kg
4911.99.20	Schematic maps	10%	kg
4911.99.30	Calendar backs and window transparencies (other than of paper)	15%	kg
4911.99.90	Other	25%	kg