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Customs Tariff Act 1975

Chapter 48 - Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

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CHAPTER 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m2).

2. This Chapter does not cover:

(a) Articles of Chapter 30;

(b) Stamping foils of heading 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, creas 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 wall coverings of heading 4814 (Chapter 39);

(h) Articles of heading 4202 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting materials);

(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 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 paperboard1 ["(generally Section XIV or XV)];

(o) Articles of heading 9209; 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 to 4805 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, paper-board, 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 than2 [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 4802, the expressions "paper and paper board, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

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

1. weighing not more than 80 g/m2, or

2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m2, or

2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m2/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m2/g.

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

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. A caliper of 225 micrometres (microns) or less, or

2. A caliper 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 paper- board 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 this Schedule.

8. Headings 4801 and 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 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 (3 [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 heading4 [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 paper board cards or 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 incidental to the primary use of the goods, fall in Chapter 49.

SUB-HEADING NOTES

1. For the purposes of sub-headings 4804 11 and 4804 19, "kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m2				Minimum Mullen bursting streng

115	.	.	.	393
125	.	.	.	417
200	.	.	.	637
300	.	.	.	824
400	.	.	.	961

2. For the purposes of sub-headings 4804 21 and 4804 29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m2 but not more than 115 g/m2 and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa. m2/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight		Minimum tear mN		Minimum tensile knowledge/m	
g/m2	. .	Machine direction	Machine direction plus cross direction	Cross-direction	Machine direction plus c 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 sub-heading 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 (Concora Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m2 at 50% relative humidity, at 23o C.

4. Sub-heading 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, at 23o C.

5. Sub-headings 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. m2/g.

6. For the purposes of sub-heading 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 sub-heading 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.

Tariff Item		Description of goods	**Unit**	**St**
(1)		(2)	(3)	
4801	-	**Newsprint, in rolls or sheets**		
4801 00	-	Newsprint, in rolls or sheets :		
4801 00 10	---	Glazed	kg.	
4801 00 90	---	Other	kg.	
4802		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard**		
4802 10	-	Hand-made paper and paperboard**:**		
4802 10 10	---	Paper	kg.	
4802 10 20	---	Paperboard	kg.	
4802 20	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard**:**		
4802 20 10	---	Photographic base paper, uncoated	kg.	
4802 20 90	---	Other	kg.	
6 [***]				
4802 40 00	-	Wall paper base	kg.	
	-	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/m2**:**		
4802 54 10	---	India Paper	kg.	
4802 54 20	---	Litho and offset paper	kg.	
4802 54 30	---	Duplicating paper	kg.	
4802 54 40	---	Airmail paper	kg.	
4802 54 50	---	Tissue paper	kg.	
4802 54 90	---	Other	kg.	

4802 55	--	Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls**:**		
4802 55 10	---	Litho and offset paper	kg.	
4802 55 20	---	Drawing paper	kg.	
4802 55 30	---	Duplicating paper	kg.	
4802 55 40	---	Account book paper	kg.	
4802 55 50	---	Bank, bond and cheque paper	kg.	
4802 55 60	---	Currency note paper	kg.	
4802 55 70	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 55 90	---	Other	kg.	
4802 56	--	Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state**:**		
4802 56 10	---	Litho and offset paper	kg.	
4802 56 20	---	Drawing paper	kg.	
4802 56 30	---	Duplicating paper	kg.	
4802 56 40	---	Account book paper	kg.	
4802 56 50	---	Bank, bond and cheque paper	kg.	
4802 56 60	---	Currency note paper	kg.	
4802 56 70	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 56 90	---	Other	kg.	
4802 57	--	Other, weighing 40 g/m2 or more but not more than 150 g/m2**:**		
4802 57 10	---	Litho and offset paper	kg.	
4802 57 20	---	Drawing paper	kg.	
4802 57 30	---	Duplicating paper	kg.	
4802 57 40	---	Account book paper	kg.	
4802 57 50	---	Bank, bond and cheque paper	kg.	
4802 57 60	---	Currency note paper	kg.	
4802 57 70	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 57 90	---	Other	kg.	
4802 58	--	Weighing more than 150 g/m2**:**		
4802 58 10	---	Litho and offset paper	kg.	
4802 58 20	---	Drawing paper	kg.	

4802 58 30	---	Duplicating paper	kg.	
4802 58 40	---	Bank, bond and cheque paper	kg.	
4802 58 50	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 58 90	---	Other	kg.	
	-	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	---	Drawing paper	kg.	
4802 61 20	---	Poster paper	kg.	
4802 61 30	---	Printing paper dyed or marbled in mass	kg.	
4802 61 40	---	Account book paper	kg.	
4802 61 50	---	Automatic data processing machine paper	kg.	
4802 61 60	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 61 90	---	Other	kg.	
4802 62	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state**:**		
4802 62 10	---	Drawing paper	kg.	
4802 62 20	---	Poster paper	kg.	
4802 62 30	---	Printing paper dyed or marbled in mass	kg.	
4802 62 40	---	Account book paper	kg.	
4802 62 50	---	Automatic data processing machine paper	kg.	
4802 62 60	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 62 90	---	Other	kg.	
4802 69	--	Other :		
4802 69 10	---	Drawing paper	kg.	
4802 69 20	---	Poster paper	kg.	
4802 69 30	---	Printing paper dyed or marbled in mass	kg.	
4802 69 40	---	Account book paper	kg.	
4802 69 50	---	Automatic data processing machine paper	kg.	
4802 69 60	---	Paper for security printing, currency paper, stamp paper	kg.	
4802 69 90	---	Other	kg.	

4803		**T Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets**		
4803 00	-	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets**:**		
4803 00 10	---	In commercial sizerolls of a width 36 cm and above	kg.	
4803 00 90	---	Other	kg.	
4804		**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803**		
	-	Kraftliner :		
4804 11 00	--	Unbleached	kg.	
4804 19 00	--	Other	kg.	
	-	Sack kraft paper**:**		
4804 21 00	--	Unbleached	kg.	
4804 29 00	--	Other	kg.	
	-	Other kraft paper and paperboard weighing 150 g/m2 or less**:**		
4804 31 00	--	Unbleached	kg.	
4804 39 00	--	Other	kg.	
	-	Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2**:**		
4804 41 00	--	Unbleached	kg.	
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	kg.	
4804 49 00	--	Other	kg.	
	-	Other kraft paper and paperboard weighing 225 g/m2 or more**:**		
4804 51 00	--	Unbleached	kg.	
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	kg.	
4804 59 00	--	Other	kg.	

4805		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter**		
	-	Fluting paper**:**		
4805 11 00	--	Semi-chemical fluting paper	kg.	
4805 12 00	--	Straw fluting paper	kg.	
4805 19 00	--	Other	kg.	
	-	Testliner (recycled liner board)**:**		
4805 24 00	--	Weighing 150 g/m2 or less	kg.	
4805 25 00	--	Weighing more than 150 g/m2	kg.	
4805 30 00	-	Sulphite wrapping paper	kg.	
4805 40 00	-	Filter paper and paperboard	kg.	
4805 50 00	-	Felt paper and paperboard	kg.	
	-	Other :		
4805 91 00	--	Weighing 150 g/m2 or less	kg.	
4805 92 00	--	Weighing more than 150 g/m2 but less than 225 g/m2	kg.	
4805 93 00	--	Weighing 225 g/m2 or more	kg.	
4806		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets**		
4806 10 00	-	Vegetable parchment	kg.	
4806 20 00	-	Greaseproof papers	kg.	
4806 30 00	-	Tracing papers	kg.	
4806 40	-	Glassine and other glazed transparent or translucent papers**:**		
4806 40 10	---	Glassine papers	kg.	
4806 40 90	---	Other	kg.	
4807		**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets**		
4807 00	-	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets**:**		
4807 00 10	---	Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	
4807 00 90	---	Other	kg.	

4808		**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**		
4808 10 00	-	Corrugated paper and paperboard, whether or not perforated	kg.	
4808 20 00	-	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	
4808 30 00	-	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	
4808 90 00	-	Other	kg.	
4809		**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**		
9 [***]				
4809 20 00	-	Self-copy paper	kg.	
4809 90 00	-	Other	kg.	
4810		**Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface - coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size**		
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibress:		
4810 13	--	In rolls**:**		
4810 13 10	---	Imitation art paper	kg.	
4810 13 20	---	Art paper	kg.	
4810 13 30	---	Chrome paper or paperboard	kg.	
4810 13 90	---	Other	kg.	
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	---	Imitation art paper	kg.	
4810 14 20	---	Art paper	kg.	
4810 14 30	---	Chrome paper or paperboard	kg.	
4810 14 90	---	Other	kg.	
4810 19	--	Other :		

4810 19 10	---	Imitation art paper	kg.	
4810 19 20	---	Art paper	kg.	
4810 19 30	---	Chrome paper or paperboard	kg.	
4810 19 90	---	Other	kg.	
	-	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	--	Light-weight coated paper	kg.	
4810 29 00	--	Other	kg.	
	-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes**:**		
4810 31 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	kg.	
4810 32 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists	kg.	
		of wood fibres obtained by a chemical process, and weighing more than 150 g/m2		
4810 39	--	Other**:**		
4810 39 10	---	Insulating paper	kg.	
4810 39 20	---	Electric insulating press board	kg.	
4810 39 30	---	Insulation boards (homogenous)	kg.	
4810 39 90	---	Other	kg.	
	-	Other paper and paperboard**:**		
4810 92 00	--	Multi-ply	kg.	
4810 99 00	--	Other	kg.	
4811		**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**		
4811 10 00	-	Tarred, bituminised or asphalted paper and paperboard	kg.	
	-	Gummed or adhesive paper and paperboard**:**		
4811 41 00	--	Self-adhesive	kg.	
4811 49 00	--	Other	kg.	

	-	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :		
4811 51 00	--	Bleached, weighing more than 150 g/m2	kg.	
4811 59 00	--	Other	kg.	
4811 60 00	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.	
4811 90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres**:**		
	---	Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board**:**		
4811 90 11	----	Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.	
4811 90 12	----	Chromo and art paper, coated	kg.	
4811 90 13	----	Building board of paper or pulp, impregnated	kg.	
4811 90 14	----	Chromo board	kg.	
4811 90 15	----	Raw base paper for sensitising, coated	kg.	
4811 90 16	----	Surface marbled paper	kg.	
4811 90 17	----	Leather board and imitation leather board	kg.	
4811 90 18	---	Matrix board	kg.	
	---	Other :		
4811 90 91	----	Grape guard paper	kg.	
4811 90 92	----	Asceptic packaging paper	kg.	
4811 90 93	----	Thermal paper for fax machines	kg.	
4811 90 94	----	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg.	
4811 90 99	----	Other	kg.	
4812 00 00		**Filter blocks, slabs and plates, of paper pulp**	kg.	
4813		**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	kg.	
4813 20 00	-	In rolls of a width not exceeding 5 cm	kg.	
4813 90	-	Other**:**		
4813 90 10	---	Cigarette paper in bulk, or in sheets	kg.	

4813 90 90	---	Other	kg.	
4814		**Wallpaper and similar wall coverings; window transparencies of paper**		
4814 10 00	-	"Ingrain" paper	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	kg.	
10 [***]				
4814 90 00	-	Other	kg.	
11 [***]				
4816		**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**		
12 [***]				
4816 20	-	Self-copy paper**:**		
4816 20 10	---	Duplicating paper, cut to size	kg.	
4816 20 20	---	Paper for fax machine	kg.	
4816 20 90	---	Other	kg.	
13 [***]				
4816 90	-	Other**:**		
4816 90 10	---	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.	
4816 90 20	---	Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.	
4816 90 90	---	Other	kg.	
4817		**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	kg.	
4817 20 00	-	Letter cards, plain postcards and		
	-	correspondence cards	kg.	
4817 30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery**:**		
4817 30 10	---	Writing blocks	kg.	

4817 30 90	---	Other	kg.	
4818		**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, table cloths, 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	kg.	
4818 20 00	-	Handkerchiefs, cleaning or facial tissues and towels	kg.	
4818 30 00	-	Tablecloths and serviettes	kg.	
4818 40	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles**:**		
4818 40 10	---	Baby and clinical diapers	kg.	
4818 40 90	---	Other	kg.	
4818 50 00	-	Articles of apparel and clothing accessories	kg.	
4818 90 00	-	Other	kg.	
4819		**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	-	Cartons, boxes and cases, of corrugated paper or paperboard**:**		
4819 10 10	---	Boxes	kg.	
4819 10 90	---	Other	kg.	
4819 20	-	Folding cartons, boxes and cases, of noncorrugated paper and paperboard**:**		
4819 20 10	---	Cartons, boxes, cases, intended for the packing of match sticks	kg.	
4819 20 20	---	Boxes	kg.	
4819 20 90	---	Other	kg.	
4819 30 00	-	Sacks and bags, having a base of a width of40 cm or more	kg.	
4819 40 00	-	Other sacks and bags, including cones	kg.	
4819 50	-	Other packing containers, including record sleeves**:**		
4819 50 10	---	Made of corrugated paper or paperboard	kg.	
4819 50 90	---	Other	kg.	
4819 60 00	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	

4820		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise 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	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles**:**		
4820 10 10	---	Registers, account books	kg.	
4820 10 20	---	Letter pads	kg.	
4820 10 90	---	Other	kg.	
4820 20 00	-	Exercise books	kg.	
4820 30 00	-	Binders (other than book covers), folders and file covers	kg.	
4820 40 00	-	Manifold business forms and interleaved carbon sets	kg.	
4820 50 00	-	Albums for samples or for collections	kg.	
4820 90	-	Other**:**		
4820 90 10	---	Blotting papers cut to size	kg.	
4820 90 90	---	Other	kg.	
4821		**Paper or paperboard labels of all kinds, whether or not printed**		
4821 10	-	Printed**:**		
4821 10 10	---	Paper tags	kg.	
4821 10 20	---	Labels	kg.	
4821 10 90	---	Other	kg.	
4821 90	-	Other**:**		
4821 90 10	---	Labels	kg.	
4821 90 90	---	Other	kg.	
4822		**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	kg.	
4822 90	-	Other**:**		
4822 90 10	---	Paper tubes	kg.	
4822 90 90	---	Other	kg.	

7 [4823		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	kg.	
4823 40 00	-	Rolls, sheets and dials, printed for self- recording apparatus	kg.	
	8 [-	Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823 61 00	--	Of bamboo	kg.	
4823 69 00	--	Other	kg.	
4823 70	-	Moulded or pressed article of paper pulp**:**		
4823 70 10	---	Paper pulp moulded trays	kg.	
4823 70 20	---	Wood pulp board	kg.	
4823 70 30	---	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.	
4823 70 90	---	Other	kg.	
4823 90	-	Other**:**		
	---	Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, contain-ing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates**:**		
4823 90 11	----	Braille paper	kg.	
4823 90 12	----	Cellulose in sole board or sheet	kg.	
4823 90 13	----	Packing and wrapping paper	kg.	
4823 90 14	----	Paper for cigarette filter tips	kg.	
4823 90 15	----	Paper cone for loud speaker	kg.	
4823 90 16	----	Patterns made of papers for leather footwear, leather garments and goods	kg.	
4823 90 17	----	Patterns made of paper for articles of apparel and clothing accessories	kg.	

4823 90 18	----	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	kg.	
4823 90 19	----	Decorative laminates	kg.	
	---	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like**:**		
4823 90 21	----	Pre-punched cards	kg.	
4823 90 22	----	Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	kg.	
4823 90 23	----	Typewriting paper cut to size	kg.	
4823 90 30	---	Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	
4823 90 90	---	Other	kg.	

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1. The words "(Section XV)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

2. The words "65%" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

3. The words "e.g." Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

4. The words "4815" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

5. Substituted by The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

6. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4802 30 00	-	Carbonising base paper	kg.	

7. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to substitution, it read as under:-

"4823		**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**		
	-	Gummed or adhesive paper, in strips or rolls :		
4823 12 00	--	Self-adhesive	kg.	
4823 19 00	--	Other	kg.	

8. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to substitution, it read as under:-

"4823 60 00	-	Trays, dishes, plates, cups and the like, of paper and paperboard	kg.	

9. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4809 10	-	Carbon or similar copying papers**:**		
4809 10 10	---	Manifold paper	kg.	
4809 10 90	---	Other	kg.	

10. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4814 30 00	-	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg.	

11. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4815 00 00		**Floor coverings on a base of paper or of paperboard, whether or not cut to size**	m2	

12. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4816 10 00	-	Carbon or similar copying papers	kg.	

13. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4816 30 00	-	Duplicator stencils	kg.	

14. Substituted by the Finance Act, 2007.

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