

## 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 referenes to paperboard (irrespective of thickness or weight per m2).

2- This Chapter does not cover :

- (a) Articles of Chapter 30;
- (b) Stamping foils of heading 32.12;
- (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01 ), or with polishes, creams or similar preparations (heading 34.05 );
- (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
- (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
- (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or ariicles of such materials, other than wall coverings of heading 48.14 (Chapter 39):
- (h) Articles of heading 42.02 (for example, travel goods);
- (ij) Articles of Chapter 46 (manufactures of plaiting material);
- (k) Paper yarn or textile articles of paper yarn (Section XI);
- (l) Articles of Chapter 64 or Chapter 65;
- (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
- (o) Articles of heading 92.09; or
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or Chapter 96 (for example, buttons).
- (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3 - Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to 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 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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

5.- For the purposes of heading 48.02, the expressions " paper and paperboard , of a kind used for writing, printing or other graphic purposes " and " non perforated punch-cards and punch tape paper " mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

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

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

1. Weighing not more than 80 g/m<sup>2</sup>, or

2. Coloured throughout the mass; or

(b) Containing more than 8 % ash, and

1. Weighing not more than 80 g/m<sup>2</sup>, or

2. Coloured throughout the mass; or

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

(d) Containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g; or

(e) Containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa m<sup>2</sup>/g.

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

(a) coloured throughout the mass; or

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

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

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

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

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

6- In this Chapter " kraft paper and paperboard " means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8- Headings 48.01, and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9- For the purposes of heading 48.14, the expression " wallpaper and similar wall coverings " applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;

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

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

10 - Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12- Except for the goods of heading 48.14 or 48.21 , paper, paperboard, cellulose wadding and articles thereof, printed with motifs characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall within 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 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
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 luting 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 process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m at 50 % relative humidity, at 23 °C.

4 - Subheading 4805.12 covers paper, in rolls, mainly of straw pulp obtained by a combination of of mechanical and chemical pulping process, 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 - Subheading 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 2kPa.m<sup>2</sup>/g.

6.- For the purposes of subheading 4805.30 " sulphite wrapping paper " means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa m<sup>2</sup>/g.

7- For the purposes of subheading 4810.22, " light-weight coated paper " means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
48.01	48 01 00 00	<b>Newsprint, in rolls or sheets.</b>	value	5%
48.02		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>		
	48 02 10 00	- Hand-made paper and paperboard	value	5%
	48 02 20 00	- Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard	value	5%
	48 02 40 00	- Wallpaper base	value	5%
		<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>		
	48 02 54 00	- - Weighing less than 40 g/m <sup>2</sup>	value	5%
	48 02 55 00	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	48 02 56 00	- - Weighing 40 g/m2 pr more but not more than 150 g/m2, in sheets with one sid not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	value	5%
	48 02 57 00	- - Other, weighing 40 g/m2 or more but more than 150 g/m2	value	5%
	48 02 58 00	- - Weighing more than 150 g/m2	value	5%
		- 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 :		
	48 02 61 00	- - In rolls	value	5%
	48 02 62 00	- - In sheets with one side not exceeding 435 mmmm and the other sid not exceeding 297 mm in the unfolded state	value	5%
	48 02 69 00	- - Other	value	5%
<b>48.03</b>		<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>		
	48 03 00 10	- - -Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes,	value	5%
	48 03 00 90	- - - Other	value	5%
<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 .</b>		
		- Kraftliner :		
	48 04 11 00	- - Unbleached	value	5%
	48 04 19 00	- - Other	value	5%
		- Sack kraft paper :		
	48 04 21 00	- - Unbleached	value	5%
	48 04 29 00	- - Other	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		<b>- Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less :</b>		
	48 04 31 00	- - Unbleached	value	5%
	48 04 39 00	- - Other	value	5%
		<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>		
	48 04 41 00	- - Unbleached	value	5%
	48 04 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	value	5%
	48 04 49 00	- - Other	value	5%
		<b>- Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more :</b>		
	48 04 51 00	- - Unbleached	value	5%
	48 04 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	value	5%
	48 04 59 00	- - Other	value	5%
<b>48.05</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Nute 2 to this Chapter.</b>		
		- Fluting paper:		
	48 05 11 00	- - Semi-chemical fluting paper	value	5%
	48 05 12 00	- - Straw fluting paper	value	5%
		- - Other:		
	48 05 19 10	- - - Fluting paper of recycled liner board weighing 150 g/m <sup>2</sup> or less	value	5%
	48 05 19 20	- - - Fluting paper of recycled liner board weighing more than 150 g/m <sup>2</sup>	value	5%
	48 05 19 90	- - - Other	value	5%
		- Testliner (recyled liner board) :		
	48 05 24 00	- - Weighing 150 g/m <sup>2</sup> or less	value	5%
	48 05 25 00	- - Weighing more than 150 g/m <sup>2</sup>	value	5%
	48 05 30 00	- Sulphite wrapping paper	value	5%
	48 05 40 00	- Filter paper and paperboard	value	5%
	48 05 50 00	- Felt paper and paperboard	value	5%
		- Other:		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	48 05 91 00	- - Weighing 150 g/m2 or less	value	5%
	48 05 92 00	- - Weighing more than 150 g/m2 but less 225 g/m2	value	5%
	48 05 93 00	- - Weiging 225 g/m2 or more.	value	5%
<b>48.06</b>		<b>Vegetable parchment, greaseproof papers, tracing papen and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>		
	48 06 10 00	- Vegetable parchment	value	5%
	48 06 20 00	- Greaseproof papers	value	5%
	48 06 30 00	- Tracing papers	value	5%
	48 06 40 00	- Glassine and other glazed transparent or translucent papers	value	5%
<b>48.07</b>	48 07 00 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>	value	5%
<b>48.08</b>		<b>Paper and paperboard, corrugated (with or withuut glued flat surface sheets), creped, crinkled, emhossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>		
	48 08 10 00	- Corrugated paper and papcrboard, whether or not perforated	value	5%
	48 08 40 00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	value	5%
	48 08 90 00	- Other	value	5%
<b>48.09</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>		
	48 09 20 00	- Self-copy paper	value	5%
	48 09 90 00	- Other	value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
48.10		<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 chem- mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :		
	48 10 13 00	- - In rolls	value	5%
	48 10 14 00	- - In sheets with one side not exceeding 435 mmmm and the other sid not exceeding 297 mm in the unfolded state	value	5%
	48 10 19 00	- - Other	value	5%
		- 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:		
	48 10 22 00	- - Light-weight coated paper	value	5%
	48 10 29 00	- - Other	value	5%
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
	48 10 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 l 50 g/m2 or less	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	48 10 32 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 more than 150 g/m <sup>2</sup>	value	5%
	48 10 39 00	- - Other	value	5%
		- Other paper and paperboard:		
	48 10 92 00	- - Multi-ply	value	5%
	48 10 99 00	- - Other	value	5%
<b>48.11</b>		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>		
	48 11 10 00	- Tarred, bituminised or asphalted paper and paperboard	value	5%
		<b>- Gummed or adhesive paper and paperboard :</b>		
		<b>- - Self-adhesive:</b>		
	48 11 41 10	- - - In rolls or tapes of a width not exceeding 36 cm	value	5%
	48 11 41 90	- - - Other	value	5%
	48 11 49 00	- - Other	value	5%
		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :		
	48 11 51 00	- - Bleached, weighing more than 150 g/m <sup>2</sup>	value	5%
	48 11 59 00	- - Other	value	5%
	48 11 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	value	5%
	48 11 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	value	5%
<b>48.12</b>	48 12 00 00	<b>Filter blocks, slabs and plates, of paper pulp.</b>	value	5%
<b>48.13</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	48 13 10 00	- In the form of booklets or tubes	value	5%
	48 13 20 00	- In rolls of a width not exceeding 5 cm	value	5%
	48 13 90 00	- Other	value	5%
<b>48.14</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>		
	48 14 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	value	5%
	48 14 90 00	- Other	value	5%
<b>48.15</b>		<b>Deleted</b>		
<b>48.16</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>		
	48 16 20 00	- Self-copy paper	value	5%
	48 16 90 00	- Other	value	5%
<b>48.17</b>		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>		
	48 17 10 00	- Envelopes	value	5%
	48 17 20 00	- Letter cards, plain postcards and correspondence cards	value	5%
	48 17 30 00	- Boxes, pouches, wallets and Writing compendiums, of paper or paperboard, containing an assortment of paper stationery	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE	
48.18		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pump, paper, cellulose wadding or webs of cellulose fibres.</b>			
	48 18 10 00	- Toilet paper	value	5%	
	48 18 20 00	- Handkerchiefs, cleansing or facial tissues and towels	value	5%	
		- Tablecloths and serviettes :			
	48 18 30 10	- - - Tablecloths	value	5%	
	48 18 30 90	- - - Other	value	5%	
	48 18 50 00	- Articles of apparel and Clothing accessories	value	5%	
	48 18 90 00	- Other	value	5%	
	48.19		<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>		
			- Cartons, Boxes and cases, of corrugated paper or paperboard:		
48 19 10 10		- - - For perfumes, Jewelry and gifts	value	5%	
48 19 10 90		- - - Other	value	5%	
		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:			
48 19 20 10		- - - For perfumes, Jewelry and gifts	value	5%	
48 19 20 90		- - - Other	value	5%	
48 19 30 00		- Sacks and bags, having a base of a width of 40 cm or more	value	5%	

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	48 19 40 00	- Other Sacks and bags, including cones	value	5%
	48 19 50 00	- Other packing containers, including record sleeves	value	5%
	48 19 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	value	5%
48.20		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>		
	48 20 10 00	- Registers, account books, Note books, order books, receipt books, Letter pads, memorandum pads, diaries and similar articles	value	5%
	48 20 20 00	- Exercise books	value	5%
		- Binders (Other than book covers), folders and file covers :		
	48 20 30 10	- - - With metal fittings	value	5%
	48 20 30 90	- - - Of other kinds	value	5%
	48 20 40 00	- Manifold business forms and interleaved carbon sats	value	5%
	48 20 50 00	- Albums for samples or for collections	value	5%
	48 20 90 00	- Other	value	5%
48.21		<b>Paper or paperboard lables of all kinds, whether or not printed.</b>		
	48 21 10 00	- Printed	value	5%
	48 21 90 00	- Other	value	5%
48.22		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>		
	48 22 10 00	- Of a kind used for winding textile Yarn	value	5%
	48 22 90 00	- Other	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
48.23		<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>		
	48 23 20 00	- Filter paper and paperboard	value	5%
	48 23 40 00	- Rolls, sheets and dials, printed for Self-recording apparatus	value	5%
		- Trays, dishes, Plates, cups and the like, of paper or paperboard:		
	48 23 61 00	- - Of bamboo	value	5%
	48 23 69 00	- - Other	value	5%
		- Moulded or pressed articles of paper pulp:		
	48 23 70 10	- - - Moulded Plates used for packing eggs	value	5%
	48 23 70 90	- - - Other	value	5%
		- Other :		
	48 23 90 10	- - - Confectionery wrappers, fruit wrappers and other wrappings cut to size	value	5%
	48 23 90 20	- - - Laced paper , embroidery paper and strips thereof and paper for shelf edging	value	5%
	48 23 90 30	- - - Paper gaskets and washers	value	5%
	48 23 90 40	- - - Corners and mounts for stamps and photographs, strips for picture edging and reinforcement corners for suit-cases	value	5%
	48 23 90 50	- - - Dress patterns	value	5%
	48 23 90 60	- - - Perforated cards for jacquard and the like	value	5%
	48 23 90 70	- - - Textile spinning cans ; flat shaped cards for winding yarn , etc	value	5%
	48 23 90 80	- - - artificial guts of waterproofing paper for sausage casings	value	5%
		- - - Other :		
	48 23 90 91	- - - - Hand screens	value	5%
	48 23 90 92	- - - - Paper wool for wrapping	value	5%
	48 23 90 93	- - - - Paper strips, whether or not folded or coated, for plaiting or other uses	value	5%
	48 23 90 94	- - - - Computer form paper		Free
	48 23 90 99	- - - - Other	value	5%