

**Chapter 48****Paper and paperboard; articles of paper pulp,  
of paper or of paperboard****Notes.**

1.- This Chapter does not cover :

- (a) Articles of Chapter 30;
- (b) Stamping foils of heading No. 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 No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
- (e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
- (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 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 No. 48.14 (Chapter 39);
- (h) Articles of heading No. 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 No. 68.05) or paper- or paperboard-backed mica (heading No. 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 (Section XV);
- (o) Articles of heading No. 92.09; or
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2.- Subject to the provisions of Note 6, headings Nos. 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 or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

- 3.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % 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>.
- 4.- In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a 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 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 No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 5.- 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.

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- 6.- 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 Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 7.- (A) Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
- (a) in strips or rolls of a width exceeding 15 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.
- Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.
- (B) Headings Nos. 48.03 and 48.09 apply only to paper, 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.
- 8.- For the purposes of heading No. 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 (e.g., 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 No. 48.15.
- 9.- Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 10.- Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 11.- Except for the goods of heading No. 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 Nos. 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 Nos. 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
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 No. 4805.10, "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 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 % relative humidity, at 23 °C.

- 4.- For the purposes of subheading No. 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 kPam<sup>2</sup>/g.
- 5.- For the purposes of subheading No. 4810.21, "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	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>48.01</b>		<b>Newsprint, in rolls or sheets.</b>			
	4801.00.00	Newsprint, in rolls or sheets	15%	Kg	Free
<b>48.02</b>		<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 No. 48.01 or 48.03; hand-made paper and paperboard.</b>			
	4802.10.00	-Hand-made paper and paperboard	25%	Kg	Free
	4802.20.00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	25%	Kg	Free
	4802.30.00	-Carbonising base paper	25%	Kg	Free
	4802.40.00	-Wallpaper base	25%	Kg	Free
		-Other paper and paperboard, 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:			
	4802.51.00	--Weighing less than 40 g/m <sup>2</sup>	25%	Kg	Free
		--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :			
	4802.52.10	---ECG recording paper	5%	Kg	Free
	4802.52.20	----Ultrasonogram recording paper	5%	Kg	Free
	4802.52.90	---Other, nes	25%	Kg	Free
	4802.53.00	--Weighing more than 150 g/m <sup>2</sup>	25%	Kg	Free
	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 process	25%	Kg	Free
<b>48.03</b>	4803.00.00	<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>	25%	Kg	Free
<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.</b>			
		-Kraftliner:			
	4804.11.00	--Unbleached	25%	Kg	Free
	4804.19.00	--Other	25%	Kg	Free
		-Sack kraft paper:			
	4804.21.00	--Unbleached	25%	Kg	Free
	4804.29.00	--Other	25%	Kg	Free
		-Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:			
	4804.31.00	--Unbleached	25%	Kg	Free
	4804.39.00	--Other	25%	Kg	Free
		-Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
	4804.41.00	--Unbleached	25%	Kg	Free
	4804.42.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists or wood fibres obtained by a chemical process	25%	Kg	Free
	4804.49.00	--Other	25%	Kg	Free
		-Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:			

4804.51.00	--Unbleached	25%	Kg	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	25%	Kg	Free
4804.59.00	--Other	25%	Kg	Free
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.</b>			
4805.10.00	-Semi-chemical fluting paper (corrugating medium) -Multiply paper and paperboard:	25%	MT	Free
4805.21.00	--Each layer bleached	25%	Kg	Free
4805.22.00	--With only one outer layer bleached	25%	Kg	Free
4805.23.00	--Having three or more layers, of which only the two outer layers are bleached	25%	Kg	Free
4805.29.00	--Other	25%	Kg	Free
4805.30.00	-Sulphite wrapping paper	25%	Kg	Free
4805.40.00	-Filter paper and paperboard	25%	Kg	Free
4805.50.00	-Felt paper and paperboard -Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> or less:	25%	Kg	Free
4805.60.10	---Blotting paper	25%	Kg	Free
4805.60.90	---Other -Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	25%	Kg	Free
4805.70.10	---Blotting paper	25%	Kg	Free
4805.70.90	---Other -Other paper and paperboard, weighing 225 g/m or more:	25%	Kg	Free
4805.80.10	---Blotting paper	25%	Kg	Free
4805.80.90	---Other	25%	Kg	Free
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
4806.10.00	-Vegetable parchment	25%	Kg	Free
4806.20.00	-Greaseproof papers	25%	Kg	Free
4806.30.00	-Tracing papers	25%	Kg	Free
4806.40.00	-Glassine and other glazed transparent or translucent papers	25%	Kg	Free
<b>48.07</b>	<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>			
4807.10.00	-Paper and paperboard, laminated internally with bitumen, tar or asphalt	25%	Kg	Free
4807.90.00	-Other	25%	Kg	Free
<b>48.08</b>	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.</b>			
4808.10.00	-Corrugated paper and paperboard, whether or not perforated	25%	Kg	Free
4808.20.00	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25%	Kg	Free
4808.30.00	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	25%	Kg	Free
4808.90.00	-Other	25%	Kg	Free
<b>48.09</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>			
4809.10.00	-Carbon or similar copying papers	25%	Kg	Free
4809.20.00	-Self-copy paper -Other:	25%	Kg	Free
4809.90.10	---Coated paper for the manufacture of stencils.	25%	Kg	Free
4809.90.20	---Transfer paper	25%	Kg	Free
4809.90.90	---Other	25%	Kg	Free
<b>48.10</b>	<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</b>			

	<b>surface-coloured, surface-decorated or printed, in rolls or sheets.</b>			
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, 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:			
4810.11.00	--Weighing not more than 150 g/m <sup>2</sup>	25%	Kg	Free
4810.12.00	--Weighing more than 150 g/m <sup>2</sup>	25%	Kg	Free
	<i>-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 process:</i>			
4810.21.00	--Light-weight coated paper	25%	Kg	Free
4810.29.00	--Other	25%	Kg	Free
	-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/m <sup>2</sup> or less	25%	MT	Free
4810.32.00	--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>	25%	Kg	Free
4810.39.00	--Other	25%	Kg	Free
	-Other paper and paperboard:			
4810.91.00	--Multi-ply	25%	MT	Free
4810.99.00	--Other	25%	Kg	Free
<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 sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.</b>			
4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	25%	Kg	Free
	<i>-Gummed or adhesive paper and paperboard:</i>			
4811.21.00	--Self-adhesive	25%	Kg	Free
4811.29.00	--Other	25%	Kg	Free
	-Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):			
4811.31.00	--Bleached, weighing more than 150 g/m <sup>2</sup>	25%	Kg	Free
	--Other			
4811.39.10	---Tetra pack	5%	Kg	Free
4811.39.90	---Other	25%	Kg	Free
4811.40.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	25%	Kg	Free
	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres			
4811.90.10	---Decalcomania Paper	5%	Kg	Free
4811.90.20	---Insulated paper and paper board	15%	Kg	Free
4811.90.90	---Other paper, paperboard, cellulose wadding and webs of cellulose fibres, nes.	25%	Kg	Free
<b>48.12</b>	<b>4812.00.00 Filter blocks, slabs and plates, of paper pulp.</b>	5%	Kg	Free
<b>48.13</b>	<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	37.5%	Kg	Free
4813.20.00	-In rolls of a width not exceeding 5 cm.	37.5%	Kg	Free
4813.90.00	-Other	37.5%	MT	Free
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>			
4814.10.00	-"Ingrain" paper	37.5%	Kg	Free
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	37.5%	Kg	Free
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	37.5%	Kg	Free

48.15	4814.90.00	-Other	37.5%	Kg	Free
	4815.00.00	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size.</b>	37.5%	CM <sup>2</sup>	Free
48.16		<b>Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>			
	4816.10.00	-Carbon or similar copying papers	37.5%	Kg	Free
	4816.20.00	-Self-copy paper	37.5%	Kg	Free
	4816.30.00	-Duplicator stencils	37.5%	Bx	Free
	4816.90.00	-Other	37.5%	Kg	Free
48.17		<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	37.5%	Kg	Free
	4817.20.00	-Letter cards, plain postcards and correspondence cards	37.5%	Kg	Free
	4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	37.5%	Kg	Free
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, 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.</b>			
	4818.10.00	-Toilet paper	37.5%	Kg	Free
	4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	37.5%	Kg	Free
	4818.30.00	-Tablecloths and serviettes	37.5%	Kg	Free
	4818.40.00	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	37.5%	Kg	Free
	4818.50.00	-Articles of apparel and clothing accessories	37.5%	Kg	Free
	4818.90.00	-Other	37.5%	Kg	Free
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>			
	4819.10.00	-Cartons, boxes and cases, of corrugated paper and paperboard	37.5%	Kg	Free
	4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper and paperboard	25%	Kg	Free
	4819.30.00	-Sacks and bags, having base of a width of 40 cm. or more	37.5%	Kg	Free
	4819.40.00	-Other sacks and bags, including cones	37.5%	Kg	Free
	4819.50.00	-Other packing containers, including record sleeves and sachet for packing medicine	25%	Kg	Free
	4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	37.5%	Kg	Free
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>			
	4820.10.00	-Registers, account books, note books, order books, receipts books letter pads, memorandum pads, diaries and similar articles	37.5%	Kg	Free
	4820.20.00	-Exercise books	37.5%	Kg	Free
	4820.30.00	-Binders (other than book covers), folders and file covers	37.5%	Kg	Free
	4820.40.00	-Manifold business forms and interleaved carbon sets	37.5%	Kg	Free
	4820.50.00	-Albums for samples or for collections	37.5%	Kg	Free
	4820.90.00	-Other	37.5%	Kg	Free
48.21		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>			
	4821.10.00	-Printed	37.5%	Gs	Free
	4821.90.00	-Other	37.5%	Gs	Free
48.22		<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	5%	Kg	Free
4822.90.00	-Other	5%	Kg	Free
<b>48.23</b>	<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>			
	<i>-Gummed or adhesive paper, in strips or rolls:</i>			
4823.11.00	--Self-adhesive	37.5%	Kg	Free
4823.19.00	--Other	37.5%	Kg	Free
4823.20.00	-Filter paper and paperboard	15%	Kg	Free
	-Rolls, sheets and dials, printed for self recording apparatus:			
4823.40.10	---ECG recording paper	5%	Kg	Free
4823.40.90	---Other	5%	Kg	Free
	-Other and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823.51.00	--Printed, embossed or perforated	37.5%	Kg	Free
4823.59.00	--Other	37.5%	Kg	Free
4823.60.00	-Trays, dishes, plates, cups and the like, of paper and paperboard	25%	Kg	Free
4823.70.00	-Moulded or pressed articles of paper pulp	37.5%	Kg	Free
	-Other			
4823.90.10	---Glossine	37.5%	Kg	Free
4823.90.90	---Other	37.5%	Kg	Free