

# ITC(HS), 2022

## Schedule 2 Export Policy

### 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 48 Paper And Paperboard; Articles Of Paper Pulp, Of Paper Or Of Paperboard.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
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 ).		
10	Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.		
11	Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.		
12	Except for the goods of heading 4814 or 4821 , paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.		
2	This Chapter does not cover: (a) articles of Chapter 30; (b) stamping foils of heading 3212; (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33); (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405); (e) sensitised paper or paperboard of headings 3701 to 3704; (f) paper impregnated with diagnostic or laboratory reagents (heading 3822); (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness,		

	<p>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 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 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter); (n) metal foil backed with paper or paperboard (generally XIV or Section XV); (o) articles of heading 9209; (p) articles of Chapter 95 (for example, toys, games, sports requisites); or (q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners].</p>		
3	<p>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 watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.</p>		
4	<p>In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup> and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state</p>		
5	<p>For the purposes of heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria: (A) For paper or paperboard weighing not more than 150 g/m<sup>2</sup>: (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and 1. weighing not more than 80 g/m<sup>2</sup>; or 2. coloured throughout the mass; or (b) containing more than 8% ash, and 1. weighing not more than 80 g/m<sup>2</sup>; or 2. coloured throughout the mass; or (c) containing more than 3% ash and having a brightness of 60% or more; or (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g; or (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m<sup>2</sup>/g. (B) For paper or paperboard weighing more than 150 g/m<sup>2</sup>: (a) coloured</p>		

	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 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 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.		
6	In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.		
7	Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.		
8	Headings 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres: (a) in strips or rolls of a width exceeding 36 cm; or (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.		
9	For the purposes of heading 4814, the expression "wall paper 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 4823.		
<b>Sub-Heading Notes</b>			

Sl.No.	Notes	Notification Date	Notification No
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 chemicalsulphate 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 strength (kPa) 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 machinefinished 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 minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight : Weight g/m2 Minimum tear mN Minium tensile kN/m Machine Machine direction Cross Machine direction plus cross direction 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 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 combination of a mechanical and chemical pulping processes, and having a CMT 2 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	Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of a mechanical and chemical pulping processes, 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 23C.		
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. m <sup>2</sup> /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/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.		
<b>Supplementary Notes</b>			
<b>Sl.No.</b>	<b>Notes</b>	<b>Notification Date</b>	<b>Notification No</b>
1	Notwithstanding anything contained in Note 12, if paper and paper products of heading 4811, 4816 or 4820 are printed with any character, name, logo, motif or format, they shall remain classified under the respective headings as long as such products are intended to be used for further printing or writing.		

Product Description and Export Policy			
Itc(hs) Code.	Description	Export Policy	Policy Condition
4801	Newsprint, in rolls or sheets.		
480100	Newsprint, in rolls or sheets :		
48010010	Glazed	Free	
48010090	Other	Free	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.		
480210	Hand-made paper and paperboard		
48021010	Paper	Free	
48021020	Paperboard	Free	
480220	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		
48022010	Photographic base paper, uncoated	Free	
48022090	Other	Free	
480254	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Weighing less than 40 g/m		
48025410	India Paper	Free	

48025420	Litho and offset paper	Free	
48025430	Duplicating paper	Free	
48025440	Airmail paper	Free	
48025450	Tissue paper	Free	
48025490	Other	Free	
48025510	Litho and offset paper	Free	
48025520	Drawing paper	Free	
48025530	Duplicating paper	Free	
48025540	Account book paper	Free	
48025550	Bank, bond and cheque paper	Free	
48025560	Currency note paper	Free	
48025570	Paper for security printing, currency paper, stamp paper	Free	
48025590	Other	Free	
480256	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Weighing 40 g/m or more but not more than 150 g/m, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48025610	Litho and offset paper	Free	
48025620	Drawing paper	Free	

48025630	Duplicating paper	Free	
48025640	Account book paper	Free	
48025650	Bank, bond and cheque paper	Free	
48025660	Currency note paper	Free	
48025670	Paper for security printing, currency paper, stamp paper	Free	
48025690	Other	Free	
480257	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Other, weighing 40 g/m or more but not more than 150 g/m		
48025710	Litho and offset paper	Free	
48025720	Drawing paper	Free	
48025730	Duplicating paper	Free	
48025740	Account book paper	Free	
48025750	Bank, bond and cheque paper	Free	
48025760	Currency note paper	Free	
48025770	Paper for security printing, currency paper, stamp paper	Free	
48025790	Other	Free	
480258	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fibre content consists of such fibres : -- Weighing more than 150 g/m		



48025810	Litho and offset paper	Free	
48025820	Drawing paper	Free	
48025830	Duplicating paper	Free	
48025840	Bank, bond and cheque paper	Free	
48025850	Paper for security printing, currency paper, stamp paper	Free	
48025890	Other	Free	
480261	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process : -- In rolls		
48026110	Drawing paper	Free	
48026120	Poster paper	Free	
48026130	Printing paper dyed or marbled in mass	Free	
48026140	Account book paper	Free	
48026150	Automatic data processing machine paper	Free	
48026160	Paper for security printing, currency paper, stamp paper	Free	
48026190	Other	Free	
480262	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process : -- In sheets with one side not exceeding 435 mm and the other side		
48026210	Drawing paper	Free	

48026220	Poster paper	Free	
48026230	Printing paper dyed or marbled in mass	Free	
48026240	Account book paper	Free	
48026250	Automatic data processing machine paper	Free	
48026260	Paper for security printing, currency paper, stamp paper	Free	
48026290	Other	Free	
480269	Other paper and paperboard, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process : -- Other		
48026910	Drawing paper	Free	
48026920	Poster paper	Free	
48026930	Printing paper dyed or marbled in mass	Free	
48026940	Account book paper	Free	
48026950	Automatic data processing machine paper	Free	
48026960	Paper for security printing, currency paper, stamp paper	Free	
48026990	Other	Free	
4803	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.		
480300	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 :"		
48030010	In commercial size rolls of width size 36 cm and above	Free	
48030090	Other	Free	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.		
48041100	Kraftliner : -- Unbleached	Free	
48041900	Kraftliner : --Other	Free	
48042100	Sack kraft paper : -- Unbleached	Free	
48042900	Sack kraft paper : -- Other	Free	
48043100	Other kraft paper and paperboard weighing 150 g/m or less -- Unbleached	Free	
48043900	Other kraft paper and paperboard weighing 150 g/m or less -- Other	Free	
48044100	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m : -- Unbleached	Free	
48044200	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m : -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	
48044900	Other kraft paper and paperboard weighing more than 150 g/m but less than 225 g/m : -- Other	Free	
48045100	Other kraft paper and paperboard weighing 225 g/m or more : -- Unbleached	Free	
48045200	Other kraft paper and paperboard weighing 225 g/m or more : -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood obtained by a chemical process	Free	

48045900	Other kraft paper and paperboard weighing 225 g/m or more : -- Other	Free	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.		
48051100	Fluting paper : -- Semi-chemical fluting paper	Free	
48051200	Fluting paper : -- Straw fluting paper	Free	
48051900	Fluting paper : -- Other	Free	
48052400	Testliner (recycled liner board) : -- Weighing 150 g/m or less	Free	
48052500	Testliner (recycled liner board) : -- Weighing more than 150 g/m	Free	
48053000	Sulphite wrapping paper	Free	
48054000	Filter paper and paperboard	Free	
48055000	Felt paper and paperboard	Free	
48059100	Other : -- Weighing 150 g/m or less	Free	
48059200	Other : -- Weighing more than 150 g/m but less than 225 g/m	Free	
48059300	Other : -- Weighing 225 g/m or more	Free	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
48061000	Vegetable parchment	Free	
48062000	Greaseproof papers	Free	
48063000	Tracing papers	Free	

480640	Glassine and other glazed transparent or translucent papers		
48064010	Glassine papers	Free	
48064090	Other	Free	
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfacecoated or impregnated, whether or not internally reinforced, in rolls or sheets.		
480700	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 :		
48070010	Straw paper and other straw board, whether or not covered with paper other than straw paper	Free	
48070090	Other	Free	
4808	Paper and paperboard, corrugated (with or without glued flat or sheets, other than paper of the kind described in		
48081000	Corrugated paper and paperboard, whether or not perforated	Free	
480840	Kraft paper, creped or crinkled, whether or not embossed or perforated		
48084010	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	
48084090	Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	
48089000	Other	Free	
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.		
48092000	Self-copy paper	Free	

48099000	Other	Free	
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 surfacecoloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.		
481013	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 percent by weight of the total fibre content consists of such fibres : -- In rolls		
48101310	Imitation art paper	Free	
48101320	Art paper	Free	
48101330	Chrome paper or paper board	Free	
48101390	Other	Free	
481014	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 percent by weight of the total fibre content consists of such fibres : -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48101410	Imitation art paper	Free	
48101420	Art paper	Free	
48101430	Chrome paper or paper board	Free	
48101490	Other	Free	
481019	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 percent by weight of the total fibre content consists of such fibres : -- Other		

48101910	Imitation art paper	Free	
48101920	Art paper	Free	
48101930	Chrome paper or paper board	Free	
48101990	Other	Free	
48102200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process : -- Light-weight coated paper	Free	
48102900	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process : -- Other	Free	
48103100	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m or less	Free	
48103200	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : -- Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m	Free	
481039	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : -- Other		
48103910	Insulating paper	Free	
48103920	Electric insulating press board	Free	
48103930	Insulation boards (homogenous)	Free	
48103990	Other	Free	

48109200	Other paper and paperboard : -- Multi-ply	Free	
48109900	Other paper and paperboard : -- Other	Free	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surfacedecorated 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.		
48111000	Tarred, bituminised or asphalted paper and paperboard	Free	
48114100	Gummed or adhesive paper and paperboard : -- Self-adhesive	Free	
48114900	Gummed or adhesive paper and paperboard : -- Other	Free	
481151	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) : -- Bleached, weighing more than 150 g/m		
48115110	Aseptic packaging paper	Free	
48115190	Other	Free	
481159	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) : -- Other		
48115910	Aseptic packaging paper	Free	
48115990	Other	Free	
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	
481190	Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
48119011	Hand made paper and paperboard, rules, lined or squared but not otherwise printed	Free	



48119012	Chromo and art paper, coated	Free	
48119013	Building board of paper or pulp, impregnated	Free	
48119014	Chromo board	Free	
48119015	Raw base paper for sensitising, coated	Free	
48119016	Surface marbled paper	Free	
48119017	Leather board and imitation leather board	Free	
48119018	Matrix board	Free	
48119091	other ---- Grape guard paper	Free	
48119093	other ---- Thermal paper for fax machines	Free	
48119094	Other:----Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)	Free	
48119095	Other : ---- Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)		
48119096	Other : ---- Thermal paper in rolls of size less than 1 m in width		
48119099	other ---- Other	Free	
48120000	Filter blocks, slabs and plates, of paper pulp.	Free	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
48131000	In the form of booklets or tubes	Free	
48132000	In rolls of a width not exceeding 5 cm	Free	

481390	Other		
48139010	Cigarette paper in bulk, or in sheets	Free	
48139090	Other	Free	
4814	Wallpaper and similar wall coverings; window transparencies of paper.		
48142000	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	Free	
48149000	Other	Free	
4816	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.		
481620	Self-copy paper		
48162010	Duplicating paper, cut to size	Free	
48162020	Paper for Fax machine	Free	
48162090	Other	Free	
481690	Other		
48169010	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	Free	
48169020	Calculating machine paper in rolls and strips not exceeding 15 cm in width	Free	
48169090	Other	Free	
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.		
48171000	Envelopes	Free	
48172000	Letter cards, plain postcards and correspondence cards	Free	
481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
48173010	Writing blocks	Free	
48173090	Other	Free	
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, tablecloths, serviettes, 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.		
48181000	Toilet paper	Free	
48182000	Handkerchiefs, cleansing or facial tissues and towels	Free	
48183000	Tablecloths and serviettes	Free	
48185000	Articles of apparel and clothing accessories	Free	
48189000	Other	Free	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; ox files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
481910	Cartons, boxes and cases, of corrugated paper or paperboard		
48191010	Boxes	Free	

48191090	Other	Free	
481920	Folding cartons, boxes and cases, of Non-corrugated paper or paperboard		
48192010	Cartons, boxes, cases, intended for the packing of match sticks	Free	
48192020	Boxes	Free	
48192090	Other	Free	
48193000	Sacks and bags, having a base of a width of 40 cm or more	Free	
48194000	Other sacks and bags, including cones	Free	
481950	Other packing containers, including record sleeves		
48195010	Made of corrugated paper or paperboard	Free	
48195090	Other	Free	
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	
4820	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.		
482010	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
48201010	Registers, account books	Free	
48201020	Letter pads	Free	

48201090	Other	Free	
48202000	Exercise books	Free	
48203000	Binders (other than book covers), folders and file covers	Free	
48204000	Manifold business forms and interleaved carbon sets	Free	
48205000	Albums for samples or for collections	Free	
482090	Other		
48209010	Blotting paper cut to size	Free	
48209090	Other	Free	
4821	Paper or paperboard labels of all kinds, whether or not printed.		
482110	Printed		
48211010	Paper tags	Free	
48211020	Labels	Free	
48211090	Other	Free	
482190	Other		
48219010	Labels	Free	
48219090	Other	Free	
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
48221000	Of a kind used for winding textile yarn	Free	

482290	Other		
48229010	Paper tubes	Free	
48229090	Other	Free	
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.		
48232000	Filter paper and paperboard	Free	
48234000	Rolls, sheets and dials, printed for self-recording apparatus	Free	
48236100	Trays, dishes, plates, cups and the like, of paper or paperboard : -- Of bamboo	Free	
48236900	Trays, dishes, plates, cups and the like, of paper or paperboard : -- Other	Free	
482370	Moulded or pressed articles of paper pulp		
48237010	Paper pulp moulded trays	Free	
48237020	Wood pulp board	Free	
48237030	Articles made of paper mache other than artware and mounded or pressed goods of wood pulp	Free	
48237090	Other	Free	
482390	Other		
48239011	Braille paper	Free	
48239012	Cellulose in sole board or sheet	Free	
48239013	Packing and wrapping paper	Free	

48239014	Paper for cigarette filter tips	Free	
48239015	Paper cone for loud speaker	Free	
48239016	Patterns made of papers for leather footwear, leather garments and goods	Free	
48239017	Patterns made of paper for articles of apparel and clothing accessories	Free	
48239018	Products consisting of sheets of paper or paper board, 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	Free	
48239019	Decorative laminates	Free	
48239021	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: ---- Pre-punched cards	Free	
48239022	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: ---- Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	Free	
48239023	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: ---- Typewriting paper cut to size	Free	
48239030	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: ---- Plain or embossed seals made of paper, laminated paper or paper gaskets	Free	
48239090	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: ---- Other	Free	