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

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **4800** |  |  | **PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD** |
| **4801** | 0.0% |  | **Newsprint, in rolls or sheets** |
| **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 4801 or 4803; handmade paper and paperboard** |
| **4802 10** | 0.0% |  | - Handmade paper and paperboard |
| **4802 20** | 0.0% |  | - Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard |
| **4802 40** |  |  | - Wallpaper base |
| **4802 40 10** | 0.0% |  | - - 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 40 90** | 0.0% |  | - - Other |
|  |  |  | - 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** | 0.0% |  | - - Weighing less than 40 g/m2 |
| **4802 55** |  |  | - - Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls |
| **4802 55 15** | 0.0% |  | - - - Weighing 40 g/m2 or more but less than 60 g/m2 |
| **4802 55 25** | 0.0% |  | - - - Weighing 60 g/m2 or more but less than 75 g/m2 |
| **4802 55 30** | 0.0% |  | - - - Weighing 75 g/m2 or more but less than 80 g/m2 |
| **4802 55 90** | 0.0% |  | - - - Weighing 80 g/m2 or more |
| **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 20** | 0.0% |  | - - - With one side measuring 297 mm and the other side measuring 210 mm (A4 format) |
| **4802 56 80** | 0.0% |  | - - - Other |
| **4802 57** | 0.0% |  | - - Other, weighing 40 g/m2 or more but not more than 150 g/m2 |
| **4802 58** |  |  | - - Weighing more than 150 g/m2 |
| **4802 58 10** | 0.0% |  | - - - In rolls |
| **4802 58 90** | 0.0% |  | - - - Other |
|  |  |  | - 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 15** | 0.0% |  | - - - Weighing less than 72 g/m2 and of which more than 50% by weight of the total fibre content consists of fibres obtained by a mechanical process |
| **4802 61 80** | 0.0% |  | - - - Other |
| **4802 62** | 0.0% |  | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| **4802 69** | 0.0% |  | - - Other |
| **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** |
| **4803 00 10** | 0.0% |  | - Cellulose wadding |
|  |  |  | - Creped paper and webs of cellulose fibres (tissues), weighing, per ply |
| **4803 00 31** | 0.0% |  | - - Not more than 25 g/m2 |
| **4803 00 39** | 0.0% |  | - - More than 25 g/m2 |
| **4803 00 90** | 0.0% |  | - Other |
| **4804** |  |  | **Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803** |
|  |  |  | - Kraftliner |
| **4804 11** |  |  | - - Unbleached |
|  |  |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 11 11** | 0.0% |  | - - - - Weighing less than 150 g/m2 |
| **4804 11 15** | 0.0% |  | - - - - Weighing 150 g/m2 or more but less than 175 g/m2 |
| **4804 11 19** | 0.0% |  | - - - - Weighing 175 g/m2 or more |
| **4804 11 90** | 0.0% |  | - - - Other |
| **4804 19** |  |  | - - Other |
|  |  |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
|  |  |  | - - - - Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m2 |
| **4804 19 12** | 0.0% |  | - - - - - Less than 175 g |
| **4804 19 19** | 0.0% |  | - - - - - 175 g or more |
| **4804 19 30** | 0.0% |  | - - - - Other |
| **4804 19 90** | 0.0% |  | - - - Other |
|  |  |  | - Sack kraft paper |
| **4804 21** |  |  | - - Unbleached |
| **4804 21 10** | 0.0% |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 21 90** | 0.0% |  | - - - Other |
| **4804 29** |  |  | - - Other |
| **4804 29 10** | 0.0% |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 29 90** | 0.0% |  | - - - Other |
|  |  |  | - Other kraft paper and paperboard weighing 150 g/m2 or less |
| **4804 31** |  |  | - - Unbleached |
|  |  |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 31 51** | 0.0% |  | - - - - Kraft electro-technical insulating paper |
| **4804 31 58** | 0.0% |  | - - - - Other |
| **4804 31 80** | 0.0% |  | - - - Other |
| **4804 39** |  |  | - - Other |
|  |  |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 39 51** | 0.0% |  | - - - - Bleached uniformly throughout the mass |
| **4804 39 58** | 0.0% |  | - - - - Other |
| **4804 39 80** | 0.0% |  | - - - Other |
|  |  |  | - Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2 |
| **4804 41** |  |  | - - Unbleached |
| **4804 41 91** | 0.0% |  | - - - Saturating kraft |
| **4804 41 98** | 0.0% |  | - - - Other |
| **4804 42** | 0.0% |  | - - 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 |
| **4804 49** | 0.0% |  | - - Other |
|  |  |  | - Other kraft paper and paperboard weighing 225 g/m2 or more |
| **4804 51** | 0.0% |  | - - Unbleached |
| **4804 52** | 0.0% |  | - - 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 |
| **4804 59** |  |  | - - Other |
| **4804 59 10** | 0.0% |  | - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process |
| **4804 59 90** | 0.0% |  | - - - Other |
| **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** | 0.0% |  | - - Semi-chemical fluting paper |
| **4805 12** | 0.0% |  | - - Straw fluting paper |
| **4805 19** |  |  | - - Other |
| **4805 19 10** | 0.0% |  | - - - Wellenstoff |
| **4805 19 90** | 0.0% |  | - - - Other |
|  |  |  | - Testliner (recycled liner board) |
| **4805 24** | 0.0% |  | - - Weighing 150 g/m2 or less |
| **4805 25** | 0.0% |  | - - Weighing more than 150 g/m2 |
| **4805 30** | 0.0% |  | - Sulphite wrapping paper |
| **4805 40** | 0.0% |  | - Filter paper and paperboard |
| **4805 50** | 0.0% |  | - Felt paper and paperboard |
|  |  |  | - Other |
| **4805 91** | 0.0% |  | - - Weighing 150 g/m2 or less |
| **4805 92** | 0.0% |  | - - Weighing more than 150 g/m2 but less than 225 g/m2 |
| **4805 93** |  |  | - - Weighing 225 g/m2 or more |
| **4805 93 20** | 0.0% |  | - - - Made from recovered paper |
| **4805 93 80** | 0.0% |  | - - - Other |
| **4806** |  |  | **Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets** |
| **4806 10** | 0.0% |  | - Vegetable parchment |
| **4806 20** | 0.0% |  | - Greaseproof papers |
| **4806 30** | 0.0% |  | - Tracing papers |
| **4806 40** |  |  | - Glassine and other glazed transparent or translucent papers |
| **4806 40 10** | 0.0% |  | - - Glassine papers |
| **4806 40 90** | 0.0% |  | - - Other |
| **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 30** | 0.0% |  | - Made from recovered paper, whether or not covered with paper |
| **4807 00 80** | 0.0% |  | - Other |
| **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** | 0.0% |  | - Corrugated paper and paperboard, whether or not perforated |
| **4808 40** | 0.0% |  | - Kraft paper, creped or crinkled, whether or not embossed or perforated |
| **4808 90** | 0.0% |  | - Other |
| **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** |
| **4809 20** | 0.0% |  | - Self-copy paper |
| **4809 90** | 0.0% |  | - Other |
| **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 fibres |
| **4810 13** | 0.0% |  | - - In rolls |
| **4810 14** | 0.0% |  | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state |
| **4810 19** | 0.0% |  | - - Other |
|  |  |  | - 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** | 0.0% |  | - - Lightweight coated paper |
| **4810 29** |  |  | - - Other |
| **4810 29 30** | 0.0% |  | - - - In rolls |
| **4810 29 80** | 0.0% |  | - - - Other |
|  |  |  | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes |
| **4810 31** | 0.0% |  | - - 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 |
| **4810 32** |  |  | - - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2 |
| **4810 32 10** | 0.0% |  | - - - Coated with kaolin |
| **4810 32 90** | 0.0% |  | - - - Other |
| **4810 39** | 0.0% |  | - - Other |
|  |  |  | - Other paper and paperboard |
| **4810 92** |  |  | - - Multi-ply |
| **4810 92 10** | 0.0% |  | - - - Each layer bleached |
| **4810 92 30** | 0.0% |  | - - - With only one outer layer bleached |
| **4810 92 90** | 0.0% |  | - - - Other |
| **4810 99** |  |  | - - Other |
| **4810 99 10** | 0.0% |  | - - - Bleached paper and paperboard, coated with kaolin |
| **4810 99 80** | 0.0% |  | - - - Other |
| **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** | 0.0% |  | - Tarred, bituminised or asphalted paper and paperboard |
|  |  |  | - Gummed or adhesive paper and paperboard |
| **4811 41** |  |  | - - Self-adhesive |
| **4811 41 20** | 0.0% |  | - - - Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber |
| **4811 41 90** | 0.0% |  | - - - Other |
| **4811 49** | 0.0% |  | - - Other |
|  |  |  | - Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) |
| **4811 51** | 0.0% |  | - - Bleached, weighing more than 150 g/m2 |
| **4811 59** | 0.0% |  | - - Other |
| **4811 60** | 0.0% |  | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol |
| **4811 90** | 0.0% |  | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres |
| **4812** | 0.0% |  | **Filter blocks, slabs and plates, of paper pulp** |
| **4813** |  |  | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes** |
| **4813 10** | 0.0% |  | - In the form of booklets or tubes |
| **4813 20** | 0.0% |  | - In rolls of a width not exceeding 5 cm |
| **4813 90** |  |  | - Other |
| **4813 90 10** | 0.0% |  | - - In rolls of a width exceeding 5 cm but not exceeding 15 cm |
| **4813 90 90** | 0.0% |  | - - Other |
| **4814** |  |  | **Wallpaper and similar wallcoverings; window transparencies of paper** |
| **4814 20** | 0.0% |  | - Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics |
| **4814 90** |  |  | - Other |
| **4814 90 10** | 0.0% |  | - - Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics |
| **4814 90 70** | 0.0% |  | - - Other |
| **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** |
| **4816 20** | 0.0% |  | - Self-copy paper |
| **4816 90** | 0.0% |  | - Other |
| **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** | 0.0% |  | - Envelopes |
| **4817 20** | 0.0% |  | - Letter cards, plain postcards and correspondence cards |
| **4817 30** | 0.0% |  | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |
| **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, bedsheets 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** |  |  | - Toilet paper |
| **4818 10 10** | 0.0% |  | - - Weighing, per ply, 25 g/m2 or less |
| **4818 10 90** | 0.0% |  | - - Weighing, per ply, more than 25 g/m2 |
| **4818 20** |  |  | - Handkerchiefs, cleansing or facial tissues and towels |
| **4818 20 10** | 0.0% |  | - - Handkerchiefs and cleansing or facial tissues |
|  |  |  | - - Hand towels |
| **4818 20 91** | 0.0% |  | - - - In rolls |
| **4818 20 99** | 0.0% |  | - - - Other |
| **4818 30** | 0.0% |  | - Tablecloths and serviettes |
| **4818 50** | 0.0% |  | - Articles of apparel and clothing accessories |
| **4818 90** |  |  | - Other |
| **4818 90 10** | 0.0% |  | - - Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale |
| **4818 90 90** | 0.0% |  | - - Other |
| **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** | 0.0% |  | - Cartons, boxes and cases, of corrugated paper or paperboard |
| **4819 20** | 0.0% |  | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard |
| **4819 30** | 0.0% |  | - Sacks and bags, having a base of a width of 40 cm or more |
| **4819 40** | 0.0% |  | - Other sacks and bags, including cones |
| **4819 50** | 0.0% |  | - Other packing containers, including record sleeves |
| **4819 60** | 0.0% |  | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like |
| **4820** |  |  | **Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard** |
| **4820 10** |  |  | - Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles |
| **4820 10 10** | 0.0% |  | - - Registers, account books, order books and receipt books |
| **4820 10 30** | 0.0% |  | - - Notebooks, letter pads and memorandum pads |
| **4820 10 50** | 0.0% |  | - - Diaries |
| **4820 10 90** | 0.0% |  | - - Other |
| **4820 20** | 0.0% |  | - Exercise books |
| **4820 30** | 0.0% |  | - Binders (other than book covers), folders and file covers |
| **4820 40** | 0.0% |  | - Manifold business forms and interleaved carbon sets |
| **4820 50** | 0.0% |  | - Albums for samples or for collections |
| **4820 90** | 0.0% |  | - Other |
| **4821** |  |  | **Paper or paperboard labels of all kinds, whether or not printed** |
| **4821 10** |  |  | - Printed |
| **4821 10 10** | 0.0% |  | - - Self-adhesive |
| **4821 10 90** | 0.0% |  | - - Other |
| **4821 90** |  |  | - Other |
| **4821 90 10** | 0.0% |  | - - Self-adhesive |
| **4821 90 90** | 0.0% |  | - - Other |
| **4822** |  |  | **Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)** |
| **4822 10** | 0.0% |  | - Of a kind used for winding textile yarn |
| **4822 90** | 0.0% |  | - Other |
| **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** | 0.0% |  | - Filter paper and paperboard |
| **4823 40** | 0.0% |  | - Rolls, sheets and dials, printed for self-recording apparatus |
|  |  |  | - Trays, dishes, plates, cups and the like, of paper or paperboard |
| **4823 61** | 0.0% |  | - - Of bamboo |
| **4823 69** |  |  | - - Other |
| **4823 69 10** | 0.0% |  | - - - Trays, dishes and plates |
| **4823 69 90** | 0.0% |  | - - - Other |
| **4823 70** |  |  | - Moulded or pressed articles of paper pulp |
| **4823 70 10** | 0.0% |  | - - Moulded trays and boxes for packing eggs |
| **4823 70 90** | 0.0% |  | - - Other |
| **4823 90** |  |  | - Other |
| **4823 90 40** | 0.0% |  | - - Paper and paperboard, of a kind used for writing, printing or other graphic purposes |
| **4823 90 85** | 0.0% |  | - - Other |