
CHAPTER 48**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD****Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 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 articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) 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;

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- (*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 (Section 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).
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 or 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 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/m² and not more than 65 g/m².
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/m²:
- (*a*) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (*b*) Containing more than 8% ash, and

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1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more; or
- (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 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:

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- (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 (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 48.15.
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, 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 in 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 115g/m² and having a minimum Mullen bursting strength as indicated in the following table of the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	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-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3,7 kPa m²g 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 ²	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 fluting paper>> means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistances exceeding 1.4 newtons/g/m² at 50% relative humidity 23 °C.
5. Subheadings 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 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 m²/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/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4801.00.00	Newsprint, in rolls or sheets.	Free	kg	641.1
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00; hand-made paper and paperboard.			
4802.10.00	Hand-made paper and paperboard	5%	kg	641.21
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	kg	641.22
4802.40.00	Wallpaper base	5%	kg	641.24
4802.50.00	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:			
4802.54.00	Weighing less than 40 g/m ²	5%	kg	641.25
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	5%	kg	641.261
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4802.56.90	Other	5%	kg	###
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	5%	kg	641.28
4802.58.00	Weighing more than 150 g/m ²	5%	kg	641.299
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 or chemi-mechanical process:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4802.61.00	In rolls	5%	kg	641.31
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4802.62.90	Other	5%	kg	###
4802.69.00	Other	5%	kg	641.39
48.03	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	Wadding	Free	kg	641.631
4803.00.20	Toilet or facial tissue stock	Free	kg	641.632
4803.00.90	Other	Free	kg	641.639
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.			
4804.10.00	Kraftliner:			
4804.11.00	Unbleached	5%	kg	641.411
4804.19.00	Other	5%	kg	641.419
4804.20.00	Sack kraft paper:			
4804.21.00	Unbleached	5%	kg	641.421
4804.29.00	Other	5%	kg	641.429
4804.30.00	Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804.31.00	Unbleached	5%	kg	641.461
4804.39.00	Other	5%	kg	641.469
4804.40.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41.00	Unbleached	5%	kg	641.471

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg	641.472
4804.49.00	Other	5%	kg	641.479
4804.50.00	Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51.00	Unbleached	5%	kg	641.481
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg	641.482
4804.59.00	Other	5%	kg	641.489
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
4805.10.00	Fluting paper:			
4805.11.00	Semi-chemical fluting paper	Free	kg	641.41
4805.12.00	Straw fluting paper	Free	kg	641.42
4805.19.00	Other	Free	kg	641.49
4805.20.00	Testliner (recycled liner board):			
4805.24.00	Weighing 150 g/m ² or less	Free	kg	641.544
4805.25.00	Weighing more than 150 g/m ²	Free	kg	641.545
4805.30.00	Sulphite wrapping paper	Free	kg	641.52
4805.40.00	Filter paper and paperboard	Free	kg	641.561
4805.50.00	Felt paper and paperboard	Free	kg	641.562
4805.90.00	Other:			
4805.91.00	Weighing 150 g/m ² or less	Free	kg	641.571
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	Free	kg	641.572
4805.93.00	Weighing 225 g/m ² or more	Free	kg	641.573
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	Vegetable parchment	5%	kg	641.531
4806.20.00	Greaseproof papers	5%	kg	641.532

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4806.30.00	Tracing papers	5%	kg	641.533
4806.40.00	Glassine and other glazed transparent or translucent paper	5%	kg	641.534
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	5%	kg	641.92
48.08	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 4803.00.			
4808.10.00	Corrugated paper and paperboard, whether or not perforated:			
4808.10.10	Corrugated paperboard with glued flat surface sheets	5%	kg	641.641
4808.10.90	Other	5%	kg	641.649
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.61
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.62
4808.90.00	Other	5%	kg	641.69
48.09	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.			
4809.20.00	Self-copy paper	5%	kg	641.312
4809.90.00	Other:			
4809.90.10	Carbon or similar copying paper	5%	kg	641.311
4809.90.90	Other	5%	kg	641.319

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
48.10	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.			
4810.10.00	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:			
4810.13.00	In rolls	5%	kg	641.83
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	kg	641.84
4810.19.00	Other	5%	kg	641.89
4810.20.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4810.22.00	Light-weight coated paper	5%	kg	641.342
4810.29.00	Other	5%	kg	641.349
4810.30.00	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 ² or less	5%	kg	641.74
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 ²			
4810.39.00	Other	5%	kg	641.75
		5%	kg	641.76

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4810.90.00	Other paper and paperboard:			
4810.92.00	Multi-ply	5%	kg	641.772
4810.99.00	Other	5%	kg	641.779
48.11	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 4803.00, 48.09 or 48.10.			
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	kg	641.73
4811.40.00	Gummed or adhesive paper and paperboard:			
4811.41.00	Self-adhesive	5%	kg	641.741
4811.49.00	Other	5%	kg	641.742
4811.50.00	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51.00	Bleached, weighing more than 150 g/m ²	5%	kg	641.743
4811.59.00	Other	5%	kg	641.749
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, tearin, oil or glycerol.	Free	kg	641.761
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	kg	641.799
4812.00.00	Filter blocks, slabs and plates, of paper pulp	Free	kg	641.93
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10.00	In the form of booklets or tubes	5%	kg	642.411
4813.20.00	In rolls of a width not exceeding 5 cm	Free	kg	642.412
4813.90.00	Other	Free	kg	641.55
48.14	Wallpaper and similar wall coverings; window transparencies of paper.			
4814.10.00	“Ingrain” paper	20%	kg	641.941

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	20%	kg	641.942
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	20%	kg	641.943
4814.90.00	Other	20%	kg	641.949
[48.15]	Floor covering on a base of paper or of paperboard, whether or not cut to size	20%	kg	659.11
48.16	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.			
4816.20.00	Self-copy paper	5%	kg	642.422
481630.00	Duplicator stencils	5%	kg	642.423
4816.90.00	Other:			
4816.90.10	Carbon or similar copying papers	15%	kg	642.421
4816.90.90	Other	5%	kg	642.429
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10.00	Envelopes	20%	kg	642.21
4817.20.00	Letter cards, plain postcards and correspondence cards	20%	kg	642.22
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg	642.23

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
48.18	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.			
4818.10.00	Toilet paper	20%	kg	642.43
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	20%	kg	642.941
4818.30.00	Tablecloth and serviettes:			
4818.30.10	Tablecloths	20%	kg	642.942
4818.30.20	Serviettes	20%	kg	642.943
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.40.10	Sanitary towels and tampons	20%	kg	642.951
4818.40.20	Napkins and napkin liners for babies	20%	kg	642.952
4818.40.90	Other	20%	kg	642.959
4818.50.00	Articles of apparel and clothing accessories	20%	kg	642.944
4818.90.00	Other	20%	kg	642.949
48.19	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.			
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard:			
4819.10.10	Ventilated, specifically designed for transporting agricultural products	15%	kg	642.11
4819.10.20	Specifically designed for transporting flowers	15%	kg	642.11
4819.10.90	Other	15%	kg	642.11
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4819.20.10	Ventilated, specifically designed for transporting agricultural products	Free	kg	642.12
4819.20.20	Specifically designed for transporting flowers	Free	kg	642.12
4819.20.90	Other	Free	kg	642.12
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:			
4819.30.10	Unprinted	5%	kg	642.131
4819.30.90	Other	5%	kg	642.139
4819.40.00	Other sacks and bags, including cones:			
4819.40.10	Unprinted	15%	kg	642.141
4819.40.20	Ventilated, specifically designed for transporting agricultural products	15%	kg	642.141
4819.40.30	Propagation Bags	15%	kg	642.141
4819.40.90	Other	10%	kg	642.149
4819.50.00	Other packing containers, including record sleeves:			
4819.50.10	Egg boxes and trays	15%	kg	642.151
4819.50.90	Other	15%	kg	642.159
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	kg	642.16
48.20	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.			
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg	642.31
4820.20.00	Exercise books	20%	kg	642.32
4820.30.00	Binders (other than book covers), folders and file covers	20%	kg	642.33

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4820.40.00	Manifold business forms and interleaved carbon sets	20%	kg	642.34
4820.50.00	Albums for samples or for collections	20%	kg	642.35
4820.90.00	Other	20%	kg	642.39
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10.00	Printed	15%	kg	892.811
4821.90.00	Other	15%	kg	892.819
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10.00	Of a kind used for winding textile yarn	5%	kg	642.911
4822.90.00	Other	5%	kg	642.919
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20.00	Filter paper and paperboard	5%	kg	642.45
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	5%	kg	642.991
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard:	20%		
4823.61.00	Of bamboo	20%	kg	###
4823.69.00	Other	20%	kg	###
4823.70.00	Moulded or pressed articles of paper pulp	5%	kg	642.992
4823.90.00	Other:			
4823.90.10	Dress patterns, of paper	Free	kg	642.993
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	5%	kg	642.994
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4823.90.40	Gummed or adhesive paper in strips or rolls	15%	kg	###
4823.90.90	Other	5%	kg	642.999