HS code (HS2012)	Description	Base Rate	Staging Category
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD		
4701.00.00	MECHANICAL WOOD PULP	0.0%	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0.0%	A
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
4703.1	-Unbleached:		
4703.11.00	--Coniferous	0.0%	A
4703.19.00	--Non-coniferous	0.0%	A
4703.2	-Semi-bleached or bleached:		
4703.21.00	--Coniferous	0.0%	A
4703.29.00	--Non-coniferous	0.0%	A
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
4704.1	-Unbleached:		
4704.11.00	--Coniferous	0.0%	A
4704.19.00	--Non-coniferous	0.0%	A
4704.2	-Semi-bleached or bleached:		
4704.21.00	--Coniferous	0.0%	A
4704.29.00	--Non-coniferous	0.0%	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0.0%	A
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
4706.10.00	-Cotton linters pulp	0.0%	A
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0.0%	A
4706.30.00	-Other, of bamboo	0.0%	A
4706.9	-Other:		
4706.91.00	--Mechanical	0.0%	A
4706.92.00	--Chemical	0.0%	A
4706.93.00	--Obtained by a combination of mechanical and chemical processes	0.0%	A
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	0.0%	A
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.0%	A
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0.0%	A
4707.90.00	-Other, including unsorted waste and scrap	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801	NEWSPRINT, IN ROLLS OR SHEETS:		
4801.00.10	---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	5.0%	B
4801.00.20	---Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4801.00.3	---Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4801.00.31	----Goods, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5.0%	B
4801.00.39	----Other	0.0%	A
4802	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 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:		
4802.10.00	-Hand-made paper and paperboard	0.0%	A
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
4802.20.2	---Dyeline base paper and paperboard:		
4802.20.21	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.22	---Containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.20.29	----Other	5.0%	B
4802.20.3	---Goods, NSA, weighing more than 22 g/m^2 but not more than 205 g/m^2:		
4802.20.31	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.39	----Other	5.0%	B
4802.20.4	---Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2:		