HS code (HS2012)	Description	Base Rate	Staging Category
4802.61.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4802.61.29	----Other	5.0%	B
4802.61.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	0.0%	A
4802.61.4	---Newsprint, in rolls exceeding 15 cm but not exceeding 36 cm in width:		
4802.61.41	----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
4802.61.42	----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
4802.61.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, 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
4802.61.49	----Other	0.0%	A
4802.61.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.61.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.61.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.61.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.61.59	----Other	5.0%	B
4802.61.90	---Other	5.0%	B
4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	---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
4802.62.2	---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, other than goods of 4802.62.4 or 4802.62.5:		
4802.62.21	----Weighing 150 g/m^2 or less	5.0%	B
4802.62.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4802.62.29	----Other	5.0%	B
4802.62.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	0.0%	A
4802.62.4	---Newsprint, NSA:		
4802.62.41	----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
4802.62.42	----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
4802.62.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, 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
4802.62.49	----Other	0.0%	A
4802.62.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.62.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.62.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.62.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.62.59	----Other	5.0%	B
4802.62.90	---Other	5.0%	B
4802.69	--Other:		
4802.69.10	---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
4802.69.2	---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, other than goods of 4802.69.4 or 4802.69.5:		
4802.69.21	----Weighing 150 g/m^2 or less	5.0%	B
4802.69.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5.0%	B
4802.69.29	----Other	5.0%	B