HS code (HS2012)	Description	Base Rate	Staging Category
4802.69.30	---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
4802.69.4	---Newsprint, NSA:		
4802.69.41	----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
4802.69.42	----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
4802.69.43	----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
4802.69.49	----Other	0.0%	A
4802.69.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.69.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5.0%	B
4802.69.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5.0%	B
4802.69.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5.0%	B
4802.69.59	----Other	5.0%	B
4802.69.90	---Other	5.0%	B
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	---Embossed or perforated, weighing more than 22 g/m^2	5.0%	B
4803.00.90	---Other	5.0%	B
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:		
4804.1	-Kraftliner:		
4804.11	--Unbleached:		
4804.11.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.11.90	---Other	5.0%	B
4804.19	--Other:		
4804.19.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.19.90	---Other	5.0%	B
4804.2	-Sack kraft paper:		
4804.21.00	--Unbleached	5.0%	B
4804.29.00	--Other	5.0%	B
4804.3	-Other kraft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	--Unbleached	5.0%	B
4804.39.00	--Other	5.0%	B
4804.4	-Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:		
4804.41	--Unbleached:		
4804.41.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.41.90	---Other	5.0%	B
4804.42	--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:		
4804.42.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.42.90	---Other	5.0%	B
4804.49	--Other:		
4804.49.10	---Weighing not more than 205 g/m^2	5.0%	B
4804.49.90	---Other	5.0%	B
4804.5	-Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	--Unbleached	5.0%	B
4804.52.00	--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	5.0%	B
4804.59.00	--Other	5.0%	B
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:		
4805.1	-Fluting paper:		
4805.11	--Semi-chemical fluting paper:		
4805.11.10	---Weighing not more than 205 g/m^2	5.0%	B
4805.11.90	---Other	5.0%	B
4805.12	--Straw fluting paper:		
4805.12.10	---Weighing 130 g/m^2 or more, but not more than 205 g/m^2	5.0%	B
4805.12.90	---Weighing more than 205 g/m^2	5.0%	B
4805.19	--Other:		
4805.19.10	---Of multi-ply paper or paperboard weighing not more than 205 g/m^2	5.0%	B
4805.19.20	---Goods, as follows: (a) weighing not more than 22 g/m^2; (b) weighing 205 g/m^2 or more	5.0%	B
4805.19.90	---Other	5.0%	B
4805.2	-Testliner (recycled liner board):		