Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	- Unbleached:			
47031100	-- Coniferous		A	
47031900	-- Non-coniferous		A	
	- Semi-bleached or bleached:			
47032100	-- Coniferous		A	
47032900	-- Non-coniferous		A	
4704	Chemical wood pulp, sulphite, other than dissolving grades.			
	- Unbleached:			
47041100	-- Coniferous		A	
47041900	-- Non-coniferous		A	
	- Semi-bleached or bleached:			
47042100	-- Coniferous		A	
47042900	-- Non-coniferous		A	
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.		A	
4706	Pulps of fibers derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
47061000	- Cotton linters pulp		A	
47062000	- Pulps of fibers derived from recovered (waste and scrap) paper or paperboard		X	
47063000	- Other, of bamboo		A	
	- Other:			
47069100	-- Mechanical		A	
47069200	-- Chemical		A	
47069300	-- Obtained by a combination of mechanical and chemical processes		A	
4707	Recovered (waste and scrap) of paper or paperboard.			
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	B10	
47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not colored in the mass	5%	B10	
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	B10	
47079000	- Other, including unsorted waste and scrap		X	
Chapter 48	**Paper and paperboard; articles of paper pulp, of paper or of paperboard**			
48010000	Newsprint, in rolls or sheets.	5%	B5	
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 heading 48.01 or 48.03; hand-made paper and paperboard.			
48021000	- Hand-made paper and paperboard		A	
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		A	
48024000	- Wallpaper base		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fiber content consists of such fibers:			
48025400	-- Weighing less than 40 g/m^2		A	
48025500	-- Weighing 40 g/m^2 or more but not more than 150 g/m^2, in rolls		A	
48025600	-- 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		A	
48025700	-- Other, weighing 40 g/m^2 or more but not more than 150 g/m^2		A	
48025800	-- Weighing more than 150 g/m^2		A	
	- Other paper and paperboard, of which more than 10% by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process:			
48026100	-- In rolls		A	
48026200	-- In sheets with one side not exceeding 435 mm and the other side nor exceeding 297 mm in the unfolded state		A	
48026900	-- Other		A	
48030000	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 fibers, whether or not creped, crinkled, embossed, perforated, surface-colored, surface-decorated or printed, in rolls or sheets.		A	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
	- Kraftliner:			
48041100	-- Unbleached	5%	B10	
48041900	-- Other	5%	B10	
	- Sack kraft paper:			
48042100	-- Unbleached		A	
48042900	-- Other		A	
	- Other kraft paper and paperboard weighing 150 g/m^2 or less:			
48043100	-- Unbleached		A	
48043900	-- Other		A	
	- Other kraft paper and paperboard weighing more than 150g/m^2 but less than 225 g/m^2:			
48044100	-- Unbleached		A	
48044200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood fibers obtained by a chemical process		A	
48044900	-- Other		A	
	- Other kraft paper and paperboard weighing 225 g/m^2 or more:			
48045100	-- Unbleached		A	