明治二十五年三月三十一日　第三種郵便物認可

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
4802.56	**--Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:**																					
4802.56.10	---Goods, as follows: (a) in strips 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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.56.90	---Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
4802.57	**--Other, weighing 40 g/m2 or more but not more than 150 g/m2:**																					
4802.57.10	---Goods, as follows: (a) in strips 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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.57.90	---Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58	**-Weighing more than 150 g/m2:**																					
4802.58.1	**---Weighing not more than 205 g/m2:**																					
4802.58.11	----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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.12	----Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.19	----Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.9	**---Weighing more than 205 g/m2:**																					
4802.58.91	----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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.92	----Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.99	----Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.6	**-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:**																					
4802.61	**--In rolls:**																					
4802.61.10	---Not exceeding 15 cm in width	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.61.2	**---Goods, NSA, 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 4802.61.4 or 4802.61.5:**																					
4802.61.21	----Weighing 150 g/m2 or less	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.61.22	----Weighing more than 150 g/m2 but not more than 205 g/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.61.29	----Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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/m2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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/m2; or (b) having an ash content by weight of more than 8%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.61.49	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.61.52	----Multi-ply paper and paperboard weighing more than 205 g/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.61.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.61.59	----Other	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
4802.61.90	---Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.62	**-In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:**																					

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2 or less	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.22	----Weighing more than 150 g/m2 but not more than 205 g/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.29	----Other	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
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/m2; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
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/m2; or (b) having an ash content by weight of more than 8%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.49	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.52	----Multi-ply paper and paperboard weighing more than 205 g/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.59	----Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	3%	3%	3%	2%	2%	1%	1%	0%
4802.62.90	---Other	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2 or less	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.22	----Weighing more than 150 g/m2 but not more than 205 g/m2	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.29	----Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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 4802.69.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m2; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2; or (b) having an ash content by weight of more than 8%	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.49	----Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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/m2	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.52	----Multi-ply paper and paperboard weighing more than 205 g/m2	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.59	----Other	5%	4%	4%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.90	---Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%