| 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 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **48** | **PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD** | | | | | | | | | | | | | | | | | | | | | | |
| **4801** | **Newsprint, in rolls or sheets:** | | | | | | | | | | | | | | | | | | | | | | |
| 4801.00.00 | Newsprint, in rolls or sheets | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **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 No.48.01 or 48.03; hand-made paper and paperboard:** | | | | | | | | | | | | | | | | | | | | | | |
| 4802.1 | -Hand-made paper and paperboard: | | | | | | | | | | | | | | | | | | | | | | |
| 4802.10.10 | ---Xuan paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.10.90 | ---Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.2 | -Paper and paperboard of a kind used as a base for photo-sensitive, heat sensitive or electro-sensitive paper or paperboard: | | | | | | | | | | | | | | | | | | | | | | |
| 4802.20.10 | ---photo poper bese | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.20.90 | ---Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.40.00 | -Wallpaper base | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.5 | -Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | | | | | | | | | | | | | | | | | | | | |
| 4802.54.00 | --Weighing less than 40g/㎡ | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.55.00 | --Weighing 40g/㎡ or more but not more than 150g/㎡, in rolls | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.56.00 | --Weighing 40g/㎡ or more but not more than 150g/㎡, in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.57.00 | --Other, weighing 40g/㎡ or more but not more than 150g/㎡ | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.58.00 | --Weighing more than 150g/㎡ | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 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 | ---Newsprint | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.61.90 | ---Other | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.62.00 | --In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.69 | --Other: | | | | | | | | | | | | | | | | | | | | | | |
| 4802.69.10 | ---Newsprint | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4802.69.90 | ---Other | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **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:** | | | | | | | | | | | | | | | | | | | | | | |

| 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 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4803.00.00 | 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 | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4804** | **Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No.48.02 or 48.03:** | | | | | | | | | | | | | | | | | | | | | | |
| 4804.1 | -Kraftliner: | | | | | | | | | | | | | | | | | | | | | | |
| 4804.11.00 | --Unbleached | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.19.00 | --Other | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.2 | -Sack kraft paper: | | | | | | | | | | | | | | | | | | | | | | |
| 4804.21.00 | --Unbleached | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.29.00 | --Other | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.3 | -Other kraft paper and paperboard weighing 150g/㎡ or less: | | | | | | | | | | | | | | | | | | | | | | |
| 4804.31.00 | --Unbleached | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.39.00 | --Other | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.4 | -Other kraft paper and paperboard weighing more than 150g/㎡ but less than 225g/㎡ : | | | | | | | | | | | | | | | | | | | | | | |
| 4804.41.00 | --Unbleached | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.42.00 | --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% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.49.00 | --Other | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.5 | -Other kraft paper and paperboard weighing 225g/㎡ or more: | | | | | | | | | | | | | | | | | | | | | | |
| 4804.51.00 | --Unbleached | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 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% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4804.59.00 | --Other | 2.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **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: | | | | | | | | | | | | | | | | | | | | | | |
| 4805.11.00 | --Semi-chemical fluting paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.12.00 | --Straw fluting paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.19.00 | --Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.2 | -Testliner(recycled liner board): | | | | | | | | | | | | | | | | | | | | | | |
| 4805.24.00 | --Weighing 150g/㎡ or less | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.25.00 | --Weighing more than 150g/㎡ | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.30.00 | -Sulphite wrapping paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.40.00 | -Filter paper and paperboard | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.50.00 | -Felt paper and paperboard | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 4805.91 | --Weighing 150g/㎡ or less: | | | | | | | | | | | | | | | | | | | | | | |
| 4805.91.10 | ---Paper for electrolytic capacitor | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.91.90 | ---Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.92.00 | --Weighing more than 150g/㎡ but less than 225g/㎡ | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4805.93.00 | --Weighing 225g/㎡ or more. | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |