| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4813** | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes:** | | | | | | | | | | | | | | | | | | | | | | |
| 4813.10.00 | -In the form of booklets or tubes | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4813.20.00 | -In rolls of a width not exceeding 5cm | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4813.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4814** | **Wallpaper and similar wall coverings; window transparencies of paper:** | | | | | | | | | | | | | | | | | | | | | | |
| 4814.20.00 | -Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4814.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4816** | **Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:** | | | | | | | | | | | | | | | | | | | | | | |
| 4816.20.00 | -Self-copy paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4816.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 4816.90.10 | ---Heat transfer paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4816.90.90 | ---Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4817** | **Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:** | | | | | | | | | | | | | | | | | | | | | | |
| 4817.10.00 | -Envelopes | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4817.20.00 | -Letter cards, plain postcards and correspondence cards | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4817.30.00 | -Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4818** | **Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:** | | | | | | | | | | | | | | | | | | | | | | |
| 4818.10.00 | -Toilet paper | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4818.20.00 | -Handkerchiefs, cleansing or facial tissues and towels | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4818.30.00 | -Tablecloths and serviettes | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4818.50.00 | -Articles of apparel and clothing accessories | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4818.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4819** | **Cartons, boxes, cases, bags and other packing containers, of paper, paper-board, cellulose wadding or webs of cellulose fibres; box files, letter trays and similar articles, of paper or paper-board of a kind used in offices, shops or the like:** | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4819.10.00 | -Cartons, boxes and cases, of corrugated paper or paperboard | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4819.20.00 | -Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 5.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4819.30.00 | -Sacks and bags, having a base of a width of 40cm or more | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4819.40.00 | -Other sacks and bags, including cones | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4819.50.00 | -Other packing containers, including record sleeves | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4819.60.00 | -Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4820** | **Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:** | | | | | | | | | | | | | | | | | | | | | | |
| 4820.10.00 | -Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4820.20.00 | -Exercise books | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4820.30.00 | -Binders(other than book covers), folders and file covers | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4820.40.00 | -Manifold business forms and interleaved carbon sets | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4820.50.00 | -Albums for samples or for collections | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4820.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4821** | **Paper or paperboard labels of all kinds, whether or not printed:** | | | | | | | | | | | | | | | | | | | | | | |
| 4821.10.00 | -Printed | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4821.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4822** | **Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):** | | | | | | | | | | | | | | | | | | | | | | |
| 4822.10.00 | -Of a kind used for winding textile yarn | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4822.90.00 | -Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **4823** | **Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:** | | | | | | | | | | | | | | | | | | | | | | |
| 4823.20.00 | -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 |
| 4823.40.00 | -Rolls, sheets and dials, printed for self-recording apparatus | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4823.6 | -Trays, dishes, plates, cups and the like, of paper or paperboard: | | | | | | | | | | | | | | | | | | | | | | |
| 4823.61.00 | --Of bamboo | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4823.69 | --Other: | | | | | | | | | | | | | | | | | | | | | | |
| 4823.69.10 | ---Other than those of wood | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4823.69.90 | ---Other | 7.5% | 6.8% | 6.1% | 5.5% | 4.8% | 4.1% | 3.4% | 2.7% | 2.0% | 1.4% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 4823.70.00 | -Moulded or pressed articles of paper pulp | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4823.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 4823.90.10 | ---Floor coverings on a base of paper or of paperboard | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |