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
4704.19.00	--Non-coniferous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4704.2	-Semi-bleached or bleached:																						
4704.21.00	--Coniferous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4704.29.00	--Non-coniferous	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4705	**Wood pulp obtained by a combination of mechanical and chemical pulping processes:**																						
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping proce-sses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706	**Pulps of fibres derived from recovered (waste and scrap) paper or paper-board or of other fibrous cellulosic material:**																						
4706.10.00	-Cotton linters pulp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706.30.00	-Other, of bamboo	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706.9	-Other:																						
4706.91.00	--Mechanical	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706.92.00	--Chemical	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4706.93.00	--Obtained by a combination of mechanical and chemical processes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4707	**Recovered (waste and scrap) paper or paperboard:**																						
4707.10.00	-Unbleached kraft paper or paperboard or of corrugated paper or paperboard	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, news-papers, journals and similar printed matter)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4707.90.00	-Other, including unsorted waste and scrap	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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

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
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:**																						
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:																						