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
48	**Paper and paperboard; articles of paper pulp, of paper or of paperboard**																					
4801.00	**Newsprint, in rolls or sheets.**																					
4801.00.10	- Weighing not more than 55g/m2	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4801.00.90	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48.02	**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.**																					
4802.10.00	- Hand-made paper and paperboard	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.20	**- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:**																					
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.20.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.40	**- Wallpaper base:**																					
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.40.90	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
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	**- - Weighing less than 40 g/m2:**																					
4802.5	**- - - Carbonising base paper, weighing less than 20 g/m2:**																					
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.54.19	- - - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.5	**- - - Other carbonising base paper:**																					
4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.54.29	- - - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.54.90	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.55	**- - Weighing 40 g/m2 or more but not more than 150 g/m2 , in rolls:**																					
4802.55.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.5	**- - - Carbonising base paper:**																					
4802.55.31	- - - - Of a width not exceeding 150mm	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.55.39	- - - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.55.50	- - - Base paper of a kind used to manufacture release paper	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.55.90	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
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;**																					
4802.56.20	- - - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.5	**- - - Carbonising base paper:**																					
4802.56.31	- - - - With no side exceeding 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.56.39	- - - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.56.90	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.57	**- - Other, weighing 40 g/m2 or more but not more than 150 g/m2:**																					
4802.5	**- - - Carbonising base paper:**																					
4802.57.11	- - - - With no side exceeding 36 cm in the unfolded state	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.57.19	- - - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.57.90	- - - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
4802.58	**- - Weighing more than 150 g/m2:**																					
4802.5	**- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:**																					
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.58.29	- - - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.58.90	- - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%

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
4802.6	**- 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:**																					
4802.61.30	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.61.90	- - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	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:**																					
4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.62.20	- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.62.90	- - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4802.69.00	- - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4803.00	**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.**																					
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4803.00.90	- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**																					
4804.1	**- Kraftliner:**																					
4804.11.00	- - Unbleached	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.19.00	- - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.2	**- Sack kraft paper:**																					
4804.21	**- - Unbleached:**																					
4804.21.10	- - - Of a kind used for making cement bags	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.21.90	- - - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.29.00	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.3	**- Other kraft paper and paperboard weighing 150 g/m2 or less:**																					
4804.31	**- - Unbleached:**																					
4804.31.10	- - - Electrical grade insulating kraft paper	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.31.40	- - - Sandpaper base paper	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.31.50	- - - Of a kind used for making cement bags	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.31.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.39	**- - Other:**																					
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.39.20	- - - Foodpaper	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.39.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.4	**- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:**																					
4804.41	**- - Unbleached:**																					
4804.41.10	- - - Electrical grade insulating kraft paper	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.41.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.49	**- - Other:**																					
4804.49.10	- - - Foodboard	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.49.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.5	**- Other kraft paper and paperboard weighing 225 g/m2 or more:**																					
4804.51	**- - Unbleached:**																					
4804.51.10	- - - Electrical grade insulating kraft paper	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4804.51.20	- - - Pressboard weighing 600 g/m2 or more	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.51.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.59.00	- - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
48.05	**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	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4805.12	**- - Straw fluting paper:**																					