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
4810.92.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4810.92.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.99	**- - Other:**																					
4810.99.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4810.99.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**																					
4811.10	**- Tarred, bituminised or asphalted paper and paperboard:**																					
4811.1	**- - 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:**																					
4811.10.21	- - - Floor coverings on a base of paper or paperboard	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.10.29	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.1	**- - Other:**																					
4811.10.91	- - - Floor coverings on a base of paper or paperboard	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.10.99	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.4	**- Gummed or adhesive paper and paperboard:**																					
4811.41	**- - Self-adhesive:**																					
4811.41.20	- - - 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%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.41.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.49	**- - Other:**																					
4811.49.20	- - - 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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.49.90	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.5	**- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):**																					
4811.51	**- - Bleached, weighing more than 150 g/m2:**																					
4811.5	**- - - 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:**																					
4811.51.31	- - - - Floor coverings on a base of paper or paperboard	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.51.39	- - - - Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.5	**- - - Other:**																					
4811.51.91	- - - - Floor coverings on a base of paper or paperboard	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.51.99	- - - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.59	**- - Other:**																					
4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.5	**- - - 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:**																					
4811.59.41	- - - - Floor coverings on a base of paper or paperboard	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.59.49	- - - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4811.5	**- - - Other:**																					
4811.59.91	- - - - Floor coverings on a base of paper or paperboard	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.59.99	- - - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.60	**- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:**																					
4811.60.20	- - 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%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.60.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.90	**- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:**																					
4811.9	**- - 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:**																					
4811.90.41	- - - Floor coverings on a base of paper or paperboard	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4811.90.49	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.9	**- - Other:**																					
4811.90.91	- - - Floor coverings on a base of paper or paperboard	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.90.99	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4812.00.00	**Filter blocks, slabs and plates, of paper pulp.**	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
48.13	**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	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
4813.20.00	- In rolls of a width not exceeding 5 cm	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4813.90	**- Other:**																					
4813.90.10	- - In rolls of a width exceeding 5 cm, coated	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	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
4813.90.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
48.14	**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	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4814.90.00	- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**																					
4816.20	**- Self-copy paper:**																					
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.20.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90	**- Other:**																					
4816.90.10	- - Carbon paper	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90.20	- - Other copying paper	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90.30	- - Offset plates	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90.40	- - Heat transfer paper	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48.17	**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	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4817.20.00	- Letter cards, plain postcards and correspondence cards	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
48.18	**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 36 cm, 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	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
4818.30	**- Tablecloths and serviettes:**																					
4818.30.10	- - Tablecloths	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
4818.30.20	- - Serviettes	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
4818.50.00	- Articles of apparel and clothing accessories	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
4818.90.00	- Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
48.19	**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**																					
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4819.40.00	- Other sacks and bags, including cones	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4819.50.00	- Other packing containers, including record sleeves	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
48.20	**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	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4820.20.00	- Exercise books	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4820.30.00	- Binders (other than book covers), folders and file covers	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4820.40.00	- Manifold business forms and interleaved carbon sets	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4820.50.00	- Albums for samples or for collections	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
4820.90.00	- Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**																					
4821.10	**- Printed:**																					