| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | | | |
| 4810.31.31 new.00 | - - - - Base paper of a kind used to manufacture aluminium coated paper | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.31.39 new.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4810.31.91 new.00 | - - - - Base paper of a kind used to manufacture aluminium coated paper | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.31.99 new.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.32 | - - 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, and weighing more than 150 g/m$^2$: | | | | | | | | | | | | | | | | | | | | | |
| 4810.32.30.00 | - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.32.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.39 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4810.39.30.00 | - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state: | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.39.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other paper and paperboard: | | | | | | | | | | | | | | | | | | | | | |
| 4810.92 | - - Multi-ply: | | | | | | | | | | | | | | | | | | | | | |
| 4810.92.40.00 | - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.92.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4810.99.40.00 | - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4810.99.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **4811** | **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: | | | | | | | | | | | | | | | | | | | | | |
| | - - 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: | | | | | | | | | | | | | | | | | | | | | |
| 4811.10.21.00 | - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.10.29.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.10.91.00 | - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.10.99.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Gummed or adhesive paper and paperboard: | | | | | | | | | | | | | | | | | | | | | |
| 4811.41 | - - Self-adhesive: | | | | | | | | | | | | | | | | | | | | | |
| 4811.41.20.00 | - - - 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 | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.41.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.49 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.49.20.00 | - - - 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 | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.49.90.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | | | | | | | | | | | | | | | | | | | |
| 4811.51 | - - Bleached, weighing more than 150 g/m$^2$: | | | | | | | | | | | | | | | | | | | | | |
| | - - - 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: | | | | | | | | | | | | | | | | | | | | | |
| 4811.51.31.00 | - - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.51.39.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.51.91.00 | - - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.51.99.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.59 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.59.20.00 | - - - 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 | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - 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: | | | | | | | | | | | | | | | | | | | | | |
| 4811.59.41.00 | - - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.59.49.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.59.91.00 | - - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.59.99.00 | - - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.60 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol: | | | | | | | | | | | | | | | | | | | | | |
| 4811.60.20.00 | - - 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 | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.60.90.00 | - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.90 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: | | | | | | | | | | | | | | | | | | | | | |
| | - - 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: | | | | | | | | | | | | | | | | | | | | | |
| 4811.90.41.00 | - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.90.49.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4811.90.91.00 | - - - Floor coverings on a base of paper or paperboard | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4811.90.99.00 | - - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4812.00.00.00 | Filter blocks, slabs and plates, of paper pulp | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **4813** | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes.** | | | | | | | | | | | | | | | | | | | | | |
| 4813.10.00.00 | - In the form of booklets or tubes | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4813.20.00.00 | - In rolls of a width not exceeding 5 cm | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4813.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 4813.90.10.00 | - - In rolls of a width exceeding 5 cm, coated | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4813.90.90.00 | - - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **4814** | **Wallpaper and similar wall coverings; window transparencies of paper.** | | | | | | | | | | | | | | | | | | | | | |
| 4814.20.00.00 | - 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 | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4814.90.00.00 | - Other | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **4816** | **Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.** | | | | | | | | | | | | | | | | | | | | | |
| 4816.20 | - Self-copy paper: | | | | | | | | | | | | | | | | | | | | | |