第三種郵便物認可　明治二十五年三月三十一日

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 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
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	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
4802.62.90	- - - Other	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4802.69.00	- - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
48.03	**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	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
4803.00.90	- Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**																										
	- Kraftliner:																										
4804.11.00	- - Unbleached	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
4804.19.00	- - Other	18	17.1	16.2	15.3	14.4	13.5	12.6	11.7	10.8	9.9	9	8.1	7.2	6.3	5.4	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0
	- Sack kraft paper:																										
4804.21	- - Unbleached:																										
4804.21.10	- - - Of a kind used for making cement bags	3	2.8	2.6	2.4	2.2	2	1.8	1.6	1.4	1.2	1	0.8	0.6	0.4	0.2	0	0	0	0	0	0	0	0	0	0	0
4804.21.90	- - - Other	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	8.5	8.5	8.5	8.5	8.5	8.5	8.5
4804.29.00	- - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
	- Other kraft paper and paperboard weighing 150 g/m^2 or less:																										
4804.31	- - Unbleached:																										
4804.31.10	- - - Electrical grade insulating kraft paper	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	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	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4804.31.40	- - - Sandpaper base paper	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
4804.31.50	- - - Of a kind used for making cement bags	3	2.8	2.6	2.4	2.2	2	1.8	1.6	1.4	1.2	1	0.8	0.6	0.4	0.2	0	0	0	0	0	0	0	0	0	0	0
4804.31.90	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4804.39.20	- - - Foodpaper	17	16.2	15.3	14.5	13.6	12.8	11.9	11.1	10.2	9.4	8.5	7.7	6.8	6	5.1	4.3	3.4	2.6	1.7	0.9	0	0	0	0	0	0
4804.39.90	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
	- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:																										
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	0	0	0	0	0
4804.41.90	- - - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
4804.49	- - Other:																										
4804.49.10	- - - Foodboard	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
4804.49.90	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
	- Other kraft paper and paperboard weighing 225 g/m^2 or more:																										
4804.51	- - Unbleached:																										
4804.51.10	- - - Electrical grade insulating kraft paper	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
4804.51.20	- - - Pressboard weighing 600 g/m^2 or more	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	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	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4804.51.90	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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	17	16.2	15.3	14.5	13.6	12.8	11.9	11.1	10.2	9.4	8.5	7.7	6.8	6	5.1	4.3	3.4	2.6	1.7	0.9	0	0	0	0	0	0
4804.59.00	- - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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.**																										
	- Fluting paper:																										
4805.11.00	- - Semi-chemical fluting paper	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.12	- - Straw fluting paper:																										
4805.12.10	- - - Weighing more than 150 g/m^2 but less than 225 g/m^2	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.12.90	- - - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.19	- - Other:																										
4805.19.10	- - - Weighing more than 150 g/m^2 but less than 225 g/m^2	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.19.90	- - - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
	- Testliner (recycled liner board):																										
4805.24.00	- - Weighing 150 g/m^2 or less	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.25	- - Weighing more than 150 g/m^2:																										
4805.25.10	- - - Weighing less than 225 g/m^2	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7.5
4805.25.90	- - - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.30	- Sulphite wrapping paper:																										
4805.30.10	- - Match box wrapping paper, coloured	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.30.90	- - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.40.00	- Filter paper and paperboard	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
4805.50.00	- Felt paper and paperboard	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
	- Other:																										
4805.91	- - Weighing 150 g/m^2 or less:																										
4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
4805.91.20	- - - Joss paper	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
4805.91.90	- - - Other	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
4805.92	- - Weighing more than 150 g/m^2 but less than 225g/m^2:																										
4805.92.10	- - - Multi-ply paper and paperboard	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.92.90	- - - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.93	- - Weighing 225 g/m^2 or more:																										
4805.93.10	- - - Multi-ply paper and paperboard	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.93.20	- - - Blotting paper	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4805.93.90	- - - Other	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0