| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **48.08** | **Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4808.40.00 | - Kraft paper, creped or crinkled, whether or not embossed or perforated | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4808.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4808.90.20 | - - Creped or crinkled paper | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4808.90.30 | - - Embossed paper | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4808.90.90 | - - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **48.09** | **Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4809.20.00 | - Self-copy paper | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4809.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4809.90.10 | - - Carbon paper and similar copying papers | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4809.90.90 | - - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **48.10** | **Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, 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: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.13 | - - In rolls: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.13.11 | - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers | 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 |
| 4810.13.19 | - - - - Other | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.13.91 | - - - - Of a width of 150 mm or less | 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 |
| 4810.13.99 | - - - - Other | 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 |
| 4810.14 | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.14.11 | - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers | | U | U | U | U | 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 (%) | Year 22 (%) | Year 23 (%) | Year 24 (%) | Year 25 and Subsequent Years (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4810.14.19 | - - - - Other | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.14.91 | - - - - Of which no side exceeds 360 mm | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4810.14.99 | - - - - Other | 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 |
| 4810.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.19.11 | - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers | 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 |
| 4810.19.19 | - - - - Other | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.19.91 | - - - - Of which no side exceeds 360 mm | 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 |
| 4810.19.99 | - - - - Other | 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 |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.22 | - - Light-weight coated paper: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.22.11 | - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers | 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 |
| 4810.22.19 | - - - - Other | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.22.91 | - - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm 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 | 0 | 0 | 0 | 0 | 0 |
| 4810.22.99 | - - - - Other | 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 |
| 4810.29 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.29.11 | - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers | 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 |
| 4810.29.19 | - - - - Other | 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 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.29.91 | - - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm 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 | 0 | 0 | 0 | 0 | 0 |
| 4810.29.99 | - - - - Other | 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 |
| | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4810.31 | - - 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 150 g/m$^2$ or less: | | | | | | | | | | | | | | | | | | | | | | | | | | |