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 (%)
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**																										
	- Unbleached:																										
4704.11.00	- - Coniferous	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	0
4704.19.00	- - Non-coniferous	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	0
	- Semi-bleached or bleached:																										
4704.21.00	- - Coniferous	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	0
4704.29.00	- - Non-coniferous	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	0
4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	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	0
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**																										
4706.10.00	- Cotton linters pulp	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	0
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	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	0
4706.30.00	- Other, of bamboo	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	0
	- Other:																										
4706.91.00	- - Mechanical	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	0
4706.92.00	- - Chemical	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	0
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	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	0
47.07	**Recovered (waste and scrap) paper or paperboard.**																										
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	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	0
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	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	0
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	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	0
4707.90.00	- Other, including unsorted waste and scrap	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	0
48	**Chapter 48 - Paper and paperboard; articles of paper pulp, of paper or of paperboard**																										
48.01	**Newsprint, in rolls or sheets.**																										
4801.00.10	- Weighing not more than 55g/m^2	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
4801.00.90	- 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	20
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	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
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:																										

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 (%)
4802.20.10	- - 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	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
4802.20.90	- - 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
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	4.7	4.4	4.1	3.8	3.4	3.1	2.8	2.5	2.2	1.9	1.6	1.3	0.9	0.6	0.3	0	0	0	0	0	0	0	0	0	0
4802.40.90	- - Other	5	4.7	4.4	4.1	3.8	3.4	3.1	2.8	2.5	2.2	1.9	1.6	1.3	0.9	0.6	0.3	0	0	0	0	0	0	0	0	0	0
	- 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/m^2:																										
	- - - Carbonising base paper, weighing less than 20 g/m^2:																										
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	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
4802.54.19	- - - - 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 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	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
4802.54.29	- - - - 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
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated 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
4802.54.90	- - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4802.55	- - Weighing 40 g/m^2 or more but not more than 150 g/m^2 , 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	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
	- - - Carbonising base paper:																										
4802.55.31	- - - - Of a width not exceeding 150mm	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
4802.55.39	- - - - 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
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated 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
4802.55.50	- - - Base paper of a kind used to manufacture release 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
4802.55.90	- - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4802.56	- - Weighing 40 g/m^2 or more but not more than 150 g/m^2, 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	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	- - - Carbonising base paper:																										
4802.56.31	- - - - With no side exceeding 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	0	0	0	0	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	0	0	0	0	0
4802.56.90	- - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4802.57	- - Other, weighing 40 g/m^2 or more but not more than 150 g/m^2:																										