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 (%)
48.05	**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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.12.90	- - - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.19.90	- - - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.30	- Sulphite wrapping paper:																										
4805.30.10	- - Match box wrapping paper, coloured	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.30.90	- - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.40.00	- Filter paper and paperboard	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
4805.50.00	- Felt paper and paperboard	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	4.4	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
4805.91.20	- - - Joss paper	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
4805.91.90	- - - 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
4805.92	- - Weighing more than 150 g/m^2 but less than 225g/m^2:																										
4805.92.10	- - - Multi-ply paper and paperboard	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.92.90	- - - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	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	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.93.20	- - - Blotting paper	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4805.93.90	- - - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**																										
4806.10.00	- Vegetable parchment	3	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
4806.20.00	- Greaseproof papers	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4806.30.00	- Tracing papers	3	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
4806.40.00	- Glassine and other glazed transparent or translucent 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
4807.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10

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	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4808.90	- Other:																										
4808.90.20	- - Creped or crinkled paper	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4808.90.30	- - Embossed paper	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4808.90.90	- - Other	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
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	10	9.4	8.8	8.1	7.5	6.9	6.3	5.6	5	4.4	3.8	3.1	2.5	1.9	1.3	0.6	0	0	0	0	0	0	0	0	0	0
4809.90	- Other:																										
4809.90.10	- - Carbon paper and similar copying papers	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
4809.90.90	- - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
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	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