| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4811.49 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4811.49.20 | - - - 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 | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4811.49.90 | - - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - 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 | - - - - Floor coverings on a base of paper or paperboard | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4811.51.39 | - - - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4811.51.91 | - - - - Floor coverings on a base of paper or paperboard | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4811.51.99 | - - - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4811.59 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4811.59.20 | - - - 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 | 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 |
| | - - - 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 | - - - - Floor coverings on a base of paper or paperboard | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4811.59.49 | - - - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4811.59.91 | - - - - Floor coverings on a base of paper or paperboard | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4811.59.99 | - - - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 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 | - - 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 | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4811.60.90 | - - Other | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 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 | - - - Floor coverings on a base of paper or paperboard | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4811.90.49 | - - - 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: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4811.90.91 | - - - Floor coverings on a base of paper or paperboard | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4811.90.99 | - - - 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 |
| **4812.00.00** | **Filter blocks, slabs and plates, of paper 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 |
| **48.13** | **Cigarette paper, whether or not cut to size or in the form of booklets or tubes.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4813.10.00 | - In the form of booklets or tubes | 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 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 |
| 4813.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4813.90.10 | - - In rolls of a width exceeding 5 cm, coated | 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 |
| 4813.90.90 | - - 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 |
| **48.14** | **Wallpaper and similar wall coverings; window transparencies of paper.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4814.20.00 | - 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 | 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 | 18.8 |
| 4814.90.00 | - 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 |
| **48.16** | **Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4816.20 | - Self-copy paper: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4816.20.10 | - - In rolls of a width exceeding 15 cm but not exceeding 36 cm | 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 |
| 4816.20.90 | - - 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 |
| 4816.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4816.90.10 | - - Carbon 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 |
| 4816.90.20 | - - Other copying 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 |
| 4816.90.30 | - - Offset plates | 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 |
| 4816.90.40 | - - Heat transfer paper | 15 | 14.1 | 13.1 | 12.2 | 11.3 | 10.3 | 9.4 | 8.4 | 7.5 | 6.6 | 5.6 | 4.7 | 3.8 | 2.8 | 1.9 | 0.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4816.90.90 | - - 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 |
| **48.17** | **Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4817.10.00 | - Envelopes | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 4817.30.00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| **48.18** | **Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4818.10.00 | - Toilet paper | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 9 | 9 | 9 | 9 | 9 | 9 |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 9 | 9 | 9 | 9 | 9 | 9 |
| 4818.30 | - Tablecloths and serviettes: | | | | | | | | | | | | | | | | | | | | | | | | | | |