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 (%)
48.13	**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
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	9.3	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
4816.20.90	- - 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
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	9.3	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
4816.90.40	- - Heat transfer paper	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
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

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 (%)
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:																										
4818.30.10	- - Tablecloths	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
4818.30.20	- - Serviettes	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
4818.50.00	- Articles of apparel and clothing accessories	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
4818.90.00	- 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
48.19	**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**																										
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4819.40.00	- Other sacks and bags, including cones	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
4819.50.00	- Other packing containers, including record sleeves	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
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	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
48.20	**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**																										
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	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
4820.20.00	- Exercise books	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
4820.30.00	- Binders (other than book covers), folders and file covers	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
4820.40.00	- Manifold business forms and interleaved carbon sets	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4820.50.00	- Albums for samples or for collections	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
4820.90.00	- Other	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
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**																										
4821.10	- Printed:																										
4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	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
4821.10.90	- - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
4821.90	- Other:																										