

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD

X  
48-I

Notes

1. This chapter does not cover:
  - (a) Articles of chapter 30;
  - (b) Stamping foils of heading 3212;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
  - (e) Sensitized paper or paperboard of headings 3701 to 3704;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (chapter 39);
  - (h) Articles of heading 4202 (for example, travel goods);
  - (ij) Articles of chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (section XI);
  - (l) Articles of chapter 64 or chapter 65;
  - (m) Abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
  - (n) Metal foil backed with paper or paperboard (section XV);
  - (o) Articles of heading 9209; or
  - (p) Articles of chapter 95 (for example, toys, games, sports equipment) or chapter 96 (for example, buttons).
2. Subject to the provisions of note 6, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibers, colored or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibers which have been otherwise processed.
3. In this chapter, the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 percent by weight of the total fiber content consists of wood fibers obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

## USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)

X  
48-2

4. In addition to hand-made paper and paperboard, heading 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- (a) Containing 10 percent or more of fibers obtained by a mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. colored throughout the mass; or
- (b) Containing more than 8 percent ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. colored throughout the mass; or
- (c) Containing more than 3 percent ash and having a brightness of 60 percent or more; or
- (d) Containing more than 3 percent but not more than 8 percent ash, having a brightness under 60 percent and a burst index equal to or less than 2.5 kPa! m<sup>2</sup>/g; or
- (e) Containing 3 percent ash or less, having a brightness of 60 percent or more and a burst index equal to or less than 2.5 kPa! m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup> :

- (a) Colored throughout the mass; or
- (b) Having a brightness of 60 percent or more, and
  - 1. a caliper of 225 micrometers (microns) or less, or
  - 2. a caliper of more than 225 micrometers but not more than 508 micrometers (microns) and an ash content of more than 3 percent; or
- (c) Having a brightness of less than 60 percent, a caliper of 254 micrometers (microns) or less and an ash content of more than 8 percent.

Heading 4802 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.

5. In this chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes.
6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibers answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the tariff schedule.
7. (A) Headings 4801, 4802, 4804 to 4808 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibers:
- (a) In strips or rolls of a width exceeding 15 cm; or
  - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of note 6, in heading 4802.

- (B) Headings 4803 and 4809 apply only to paper, cellulose wadding and webs of cellulose fibers:
- (a) In strips or rolls of a width exceeding 36 cm; or
  - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

8. For the purposes of heading 4814, the expression "wallpaper and similar wall coverings" applies only to:
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
    - (i) Grained, embossed, surface-colored, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, colored, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) Borders and friezes of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading 4815.

9. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the articles of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in chapter 49.

# USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)

X  
48-4

## Subheading Notes

1. For the purposes of subheading 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 percent by weight of the total fiber content consists of wood fibers obtained by the chemical sulfate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength, as indicated in the following table, or the linearly interpolated or extrapolated equivalent for any other weight:

<u>Weight</u> (g/m <sup>2</sup> )	<u>Minimum Mullen</u> <u>bursting strength</u> (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than 3.7 kPa! m<sup>2</sup>/g and a stretch factor of more than 4.5 percent in the cross direction and of more than 2 percent in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table, or the linearly interpolated equivalent for any other weight:

Weight	Minimum tear		Minimum tensile	
	Machine direction	Machine direction plus cross-direction	Machine direction	Machine direction plus cross-direction
<u>(grams per square meter)</u>	<u>(millinewtons)</u>		<u>(kilonewtons per meter)</u>	
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.10, "semichemical fluting paper" means paper, in rolls, of which not less than 65 percent by weight of the total fiber content consists of unbleached hardwood fibers obtained by a semichemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 percent relative humidity, at 23°C.
4. For the purposes of subheading 4805.30, "sulfite wrapping paper" means machine-glazed paper, of which more than 40 percent by weight of the total fiber content consists of wood fibers obtained by the chemical sulfite process, having an ash content not exceeding 8 percent and having a Mullen burst index of not less than 1.47 kPa! m<sup>2</sup>/g.
5. For the purposes of subheading 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 percent by weight of the total fiber content consists of wood fibers obtained by a mechanical process.

Additional U.S. Notes

1. For the purposes of this chapter the provisions for cellulose wadding and webs of cellulose fibers cover only products obtained from the pulp of chapter 47.
2. Samples used in determining the weight of paper or paperboard classifiable in this chapter according to weight shall be conditioned in an atmosphere at 50 percent ( $\pm 2$  percent) relative humidity and at a temperature of 23°C ( $\pm 2^\circ\text{C}$ ).

**USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)**

X  
48-6

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4801.00.00	Newsprint, in rolls or sheets	Free		Free
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade and paperboard:			
4802.10.00	Handmade paper and paperboard	Free		17.5%
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Free		20%
4802.30.00	Carbonizing base paper	Free		38%
4802.40.00	Wallpaper base (hanging paper) Other paper and paperboard, not containing fibers obtained by a mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:	Free		10%
4802.51.00	Weighing less than 40 g/m <sup>2</sup>	Free	Free (CA,E,IL,J, MX)	28%
4802.52.00	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	Free	Free (CA,E,IL,J, MX)	30%
4802.53.00	Weighing more than 150 g/m <sup>2</sup>	Free	Free (CA,E,IL,J, MX)	30%
4802.60.00	Other paper and paperboard, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical process	Free	Free (CA,E,IL,J, MX)	28%
4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creped, crinkled, embossed, perforated, surface-colored, surface decorated or printed, in rolls or sheets	Free		36%
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:			
	Kraftliner:			
4804.11.00	Unbleached	Free		20%
4804.19.00	Other	Free		20%
	Sack kraft paper:			
4804.21.00	Unbleached	Free		30%
4804.29.00	Other	Free		30%
	Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:			
4804.31.00	Unbleached	Free		30%
4804.39.00	Other	Free		30%
	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
4804.41.00	Unbleached	Free		30%
4804.42.00	Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process	Free		30%
4804.49.00	Other	Free		30%

USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)

X  
48-7

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4804 (con.)	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 (con.): Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:			
4804.51.00	Unbleached .....	Free		30%
4804.52.00	Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process .....	Free		30%
4804.59.00	Other .....	Free		30%
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this chapter:			
4805.10.00	Semichemical fluting paper (corrugating medium) .....	Free		30%
	Multi-ply paper and paperboard:			
4805.21.00	Each layer bleached .....	Free		30%
4805.22.00	With only one outer layer bleached .....	Free		30%
4805.23.00	Having three or more layers of which only the two outer layers are bleached .....	Free		30%
4805.29.00	Other .....	Free		30%
4805.30.00	Sulfite wrapping paper .....	Free		30%
4805.40.00	Filter paper and paperboard .....	Free		11¢/kg + 15%
4805.50.00	Felt paper and paperboard .....	Free		10%
4805.60.00	Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less .....	Free		30%
4805.70.00	Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> .....	Free		30%
4805.80.00	Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more .....	Free		30%
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:			
4806.10.00	Vegetable parchment .....	Free		19%
4806.20.00	Greaseproof papers .....	Free		7¢/kg + 15%
4806.30.00	Tracing papers .....	Free		7¢/kg + 15%
4806.40.00	Glassine and other glazed transparent or translucent papers .....	Free		7¢/kg + 15%
4807	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:			
4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt .....	Free		30%
4807.90.00	Other .....	Free		30%

**USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)**

X  
48-8

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4808	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 4803:			
4808.10.00	Corrugated paper and paperboard, whether or not perforated . . . . .	Free		30%
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated . . . . .	Free		36%
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated . . . . .	Free		36%
4808.90.00	Other . . . . .	Free		36%
4809	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:			
4809.10.00	Carbon or similar copying papers . . . . .	Free		38%
4809.20.00	Self-copy paper . . . . .	Free		35%
4809.90.00	Other . . . . .	Free		35%
4810	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-colored, surface-decorated or printed, in rolls or sheets:			
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:			
4810.11.00	Weighing not more than 150 g/m <sup>2</sup> . . . . .	Free		37%
4810.12.00	Weighing more than 150 g/m <sup>2</sup> . . . . .	Free		42%
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical process:			
4810.21.00	Light-weight coated paper . . . . .	Free		37%
4810.29.00	Other . . . . .	Free		37%
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31.00	Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process and weighing 150 g/m <sup>2</sup> or less . . . . .	Free		25%
4810.32.00	Bleached uniformly throughout the mass and of which more than 95 percent by weight of the fiber content consists of wood fibers obtained by a chemical process and weighing more than 150 g/m <sup>2</sup> . . . . .	Free		25%
4810.39	Other:			
4810.39.20	Whether or not impregnated, but not otherwise treated . . . . .	Free		25%
4810.39.40	Other . . . . .	Free		20%
	Other paper and paperboard:			
4810.91	Multi-ply:			
4810.91.20	Weighing more than 150 g/m <sup>2</sup> . . . . .	Free		30%
4810.91.40	Other . . . . .	Free		20%
4810.99.00	Other . . . . .	Free		20%



USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)

X  
48-9

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading 4803, 4809 or 4810:			
4811.10.00	Tarred, bituminized or asphalted paper and paperboard . . . . .	Free		10%
	Gummed or adhesive paper and paperboard:			
4811.21.00	Pressure-sensitive . . . . .	Free		40%
4811.29.00	Other . . . . .	Free		14%
	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):			
4811.31.00	Bleached, weighing more than 150 g/m <sup>2</sup> . . . . .	Free		42%
4811.39.00	Other . . . . .	Free		37%
4811.40.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin, stearin, oil or glycerol . . . . .	Free		17.5%
4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibers . . . . .	Free		30%
4812.00.00	Filter blocks, slabs and plates, of paper pulp . . . . .	Free		20%
4813	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 . . . . .	Free		60%
4813.20.00	In rolls of a width not exceeding 5 cm . . . . .	Free		60%
4813.90.00	Other . . . . .	Free		60%
4814	Wallpaper and similar wallcoverings; window transparencies of paper:			
4814.10.00	"Ingrain" paper . . . . .	Free		3.3¢/kg + 20%
4814.20.00	Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, colored, design-printed or otherwise decorated layer of plastics . . . . .	Free		3.3¢/kg + 20%
4814.30.00	Wallpaper and similar wallcoverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven . . . . .	Free		3.3¢/kg + 20%
4814.90.00	Other . . . . .	Free		3.3¢/kg + 20%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size . . . . .	Free		40%
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:			
4816.10.00	Carbon or similar copying papers . . . . .	Free		30%
4816.20.00	Self-copy paper . . . . .	Free		30%
4816.30.00	Duplicator stencils . . . . .	Free		30%
4816.90.00	Other . . . . .	Free		35%

**USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)**

X  
48-10

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4817	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 . . . . .	Free		35%
4817.20.00	Letter cards, plain postcards and correspondence cards . . . . .	Free		40%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery . . . . .	Free		40%
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, 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, table napkins, diapers, tampons, 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 fibers:			
4818.10.00	Toilet paper . . . . .	Free		35%
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels . . . . .	Free		35%
4818.30.00	Tablecloths and table napkins . . . . .	Free		35%
4818.40.00	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles . . . . .	Free		35%
4818.50.00	Articles of apparel and clothing accessories . . . . .	Free		26.5%
4818.90.00	Other . . . . .	Free		30%
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; 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 . . . . .	Free		35%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard . . . . .	Free		35%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more . . . . .	Free		35%
4819.40.00	Other sacks and bags, including cones . . . . .	Free		35%
4819.50.00	Other packing containers, including record sleeves . . . . .	Free		35%
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like . . . . .	Free		35%

USITC Investigation 332-388 - 2<sup>nd</sup> DRAFT Harmonized Tariff Schedule of the United States (2004)

X  
48-11

Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (looseleaf 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 (including cover boards and book jackets) of paper or paperboard:			
4820.10.00	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles . . . . .	Free		25%
4820.20.00	Exercise books . . . . .	Free		25%
4820.30.00	Binders (other than book covers), folders and file covers . . . . .	Free		35%
4820.40.00	Manifold business forms and interleaved carbon sets . . . . .	Free		26.5%
4820.50.00	Albums for samples or for collections . . . . .	Free		30%
4820.90.00	Other . . . . .	Free		35%
4821	Paper and paperboard labels of all kinds, whether or not printed:			
4821.10.00	Printed . . . . .	Free		35%
4821.90.00	Other . . . . .	Free		40%
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):			
4822.10.00	Of a kind used for winding textile yarn . . . . .	Free		43%
4822.90.00	Other . . . . .	Free		35%
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers:			
	Gummed or adhesive paper, in strips or rolls:			
4823.11.00	Pressure-sensitive . . . . .	Free		40%
4823.19.00	Other . . . . .	Free		30%
4823.20.00	Filter paper and paperboard . . . . .	Free		35%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus . . . . .	Free		35%
	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823.51.00	Printed, embossed or perforated . . . . .	Free		30%
4823.59.00	Other . . . . .	Free		30%
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard . . . . .	Free		35%
4823.70.00	Molded or pressed articles of paper pulp . . . . .	Free		30%
4823.90.00	Other . . . . .	Free		50%

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 48

Chapter Note Changes:

Add:

Delete:

Modified:

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4801.00.00	4801.00.00	Free	Free
4802.10.00	4802.10.00	Free	Free
4802.20.00	4802.20.00	Free	Free
4802.30.20	<b>4802.30.00</b>	Free	Free
4802.30.40	<b>4802.30.00</b>	Free	Free
4802.40.00	4802.40.00	Free	Free
4802.51.10	<b>4802.51.00</b>	Free	Free
4802.51.40	<b>4802.51.00</b>	Free	Free
4802.51.90	<b>4802.51.00</b>	Free	Free
4802.52.10	<b>4802.52.00</b>	Free	Free
4802.52.15	<b>4802.52.00</b>	Free	Free
4802.52.20	<b>4802.52.00</b>	Free	Free
4802.52.40	<b>4802.52.00</b>	Free	Free
4802.52.90	<b>4802.52.00</b>	Free	Free
4802.53.10	<b>4802.53.00</b>	Free	Free
4802.53.15	<b>4802.53.00</b>	Free	Free
4802.53.20	<b>4802.53.00</b>	Free	Free
4802.53.90	<b>4802.53.00</b>	Free	Free
4802.60.10	<b>4802.60.00</b>	Free	Free
4802.60.20	<b>4802.60.00</b>	Free	Free
4802.60.90	<b>4802.60.00</b>	Free	Free
4803.00.20	<b>4803.00.00</b>	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4803.00.40	<b>4803.00.00</b>	Free	Free
4804.11.00	4804.11.00	Free	Free
4804.19.00	4804.19.00	Free	Free
4804.21.00	4804.21.00	Free	Free
4804.29.00	4804.29.00	Free	Free
4804.31.10	<b>4804.31.00</b>	Free	Free
4804.31.20	<b>4804.31.00</b>	Free	Free
4804.31.40	<b>4804.31.00</b>	Free	Free
4804.31.60	<b>4804.31.00</b>	Free	Free
4804.39.20	<b>4804.39.00</b>	Free	Free
4804.39.40	<b>4804.39.00</b>	Free	Free
4804.39.60	<b>4804.39.00</b>	Free	Free
4804.41.20	<b>4804.41.00</b>	Free	Free
4804.41.40	<b>4804.41.00</b>	Free	Free
4804.42.00	4804.42.00	Free	Free
4804.49.00	4804.49.00	Free	Free
4804.51.00	4804.51.00	Free	Free
4804.52.00	4804.52.00	Free	Free
4804.59.00	4804.59.00	Free	Free
4805.10.00	4805.10.00	Free	Free
4805.21.00	4805.21.00	Free	Free
4805.22.00	4805.22.00	Free	Free
4805.23.00	4805.23.00	Free	Free
4805.29.00	4805.29.00	Free	Free
4805.30.00	4805.30.00	Free	Free
4805.40.00	4805.40.00	Free	Free
4805.50.00	4805.50.00	Free	Free
4805.60.20	<b>4805.60.00</b>	Free	Free
4805.60.30	<b>4805.60.00</b>	Free	Free
4805.60.40	<b>4805.60.00</b>	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4805.60.50	<b>4805.60.00</b>	Free	Free
4805.60.70	<b>4805.60.00</b>	Free	Free
4805.60.90	<b>4805.60.00</b>	Free	Free
4805.70.20	<b>4805.70.00</b>	Free	Free
4805.70.40	<b>4805.70.00</b>	Free	Free
4805.80.20	<b>4805.80.00</b>	Free	Free
4805.80.40	<b>4805.80.00</b>	Free	Free
4806.10.00	4806.10.00	Free	Free
4806.20.00	4806.20.00	Free	Free
4806.30.00	4806.30.00	Free	Free
4806.40.00	4806.40.00	Free	Free
4807.10.00	4807.10.00	Free	Free
4807.90.10	<b>4807.90.00</b>	Free	Free
4807.90.20	<b>4807.90.00</b>	Free	Free
4807.90.40	<b>4807.90.00</b>	Free	Free
4808.10.00	4808.10.00	Free	Free
4808.20.00	4808.20.00	Free	Free
4808.30.00	4808.30.00	Free	Free
4808.90.20	<b>4808.90.00</b>	Free	Free
4808.90.40	<b>4808.90.00</b>	Free	Free
4808.90.60	<b>4808.90.00</b>	Free	Free
4809.10.20	<b>4809.10.00</b>	Free	Free
4809.10.40	<b>4809.10.00</b>	Free	Free
4809.20.20	<b>4809.20.00</b>	Free	Free
4809.20.40	<b>4809.20.00</b>	Free	Free
4809.90.20	<b>4809.90.00</b>	Free	Free
4809.90.40	<b>4809.90.00</b>	Free	Free
4809.90.60	<b>4809.90.00</b>	Free	Free
4809.90.70	<b>4809.90.00</b>	Free	Free
4809.90.80	<b>4809.90.00</b>	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4810.11.20	<b>4810.11.00</b>	Free	Free
4810.11.30	<b>4810.11.00</b>	Free	Free
4810.11.90	<b>4810.11.00</b>	Free	Free
4810.12.00	4810.12.00	Free	Free
4810.21.00	4810.21.00	Free	Free
4810.29.00	4810.29.00	Free	Free
4810.31.00	4810.31.00	Free	Free
4810.32.00	4810.32.00	Free	Free
4810.39.20	4810.39.20	Free	Free
4810.39.40	4810.39.40	Free	Free
4810.91.20	4810.91.20	Free	Free
4810.91.40	4810.91.40	Free	Free
4810.99.00	4810.99.00	Free	Free
4811.10.00	4811.10.00	Free	Free
4811.21.00	4811.21.00	Free	Free
4811.29.00	4811.29.00	Free	Free
4811.31.20	<b>4811.31.00</b>	Free	Free
4811.31.40	<b>4811.31.00</b>	Free	Free
4811.39.20	<b>4811.39.00</b>	Free	Free
4811.39.40	<b>4811.39.00</b>	Free	Free
4811.40.00	4811.40.00	Free	Free
4811.90.10	<b>4811.90.00</b>	Free	Free
4811.90.20	<b>4811.90.00</b>	Free	Free
4811.90.30	<b>4811.90.00</b>	Free	Free
4811.90.40	<b>4811.90.00</b>	Free	Free
4811.90.60	<b>4811.90.00</b>	Free	Free
4811.90.80	<b>4811.90.00</b>	Free	Free
4812.00.00	4812.00.00	Free	Free
4813.10.00	4813.10.00	Free	Free
4813.20.00	4813.20.00	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4813.90.00	4813.90.00	Free	Free
4814.10.00	4814.10.00	Free	Free
4814.20.00	4814.20.00	Free	Free
4814.30.00	4814.30.00	Free	Free
4814.90.00	4814.90.00	Free	Free
4815.00.00	4815.00.00	Free	Free
4816.10.00	4816.10.00	Free	Free
4816.20.00	4816.20.00	Free	Free
4816.30.00	4816.30.00	Free	Free
4816.90.00	4816.90.00	Free	Free
4817.10.00	4817.10.00	Free	Free
4817.20.20	<b>4817.20.00</b>	Free	Free
4817.20.40	<b>4817.20.00</b>	Free	Free
4817.30.00	4817.30.00	Free	Free
4818.10.00	4818.10.00	Free	Free
4818.20.00	4818.20.00	Free	Free
4818.30.00	4818.30.00	Free	Free
4818.40.20	<b>4818.40.00</b>	Free	Free
4818.40.40	<b>4818.40.00</b>	Free	Free
4818.50.00	4818.50.00	Free	Free
4818.90.00	4818.90.00	Free	Free
4819.10.00	4819.10.00	Free	Free
4819.20.00	4819.20.00	Free	Free
4819.30.00	4819.30.00	Free	Free
4819.40.00	4819.40.00	Free	Free
4819.50.20	<b>4819.50.00</b>	Free	Free
4819.50.30	<b>4819.50.00</b>	Free	Free
4819.50.40	<b>4819.50.00</b>	Free	Free
4819.60.00	4819.60.00	Free	Free
4820.10.20	<b>4820.10.00</b>	Free	Free



1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4820.10.40	<b>4820.10.00</b>	Free	Free
4820.20.00	4820.20.00	Free	Free
4820.30.00	4820.30.00	Free	Free
4820.40.00	4820.40.00	Free	Free
4820.50.00	4820.50.00	Free	Free
4820.90.00	4820.90.00	Free	Free
4821.10.20	<b>4821.10.00</b>	Free	Free
4821.10.40	<b>4821.10.00</b>	Free	Free
4821.90.20	<b>4821.90.00</b>	Free	Free
4821.90.40	<b>4821.90.00</b>	Free	Free
4822.10.00	4822.10.00	Free	Free
4822.90.00	4822.90.00	Free	Free
4823.11.00	4823.11.00	Free	Free
4823.19.00	4823.19.00	Free	Free
4823.20.10	<b>4823.20.00</b>	Free	Free
4823.20.90	<b>4823.20.00</b>	Free	Free
4823.40.00	4823.40.00	Free	Free
4823.51.00	4823.51.00	Free	Free
4823.59.20	<b>4823.59.00</b>	Free	Free
4823.59.40	<b>4823.59.00</b>	Free	Free
4823.60.00	4823.60.00	Free	Free
4823.70.00	4823.70.00	Free	Free
4823.90.10	<b>4823.90.00</b>	Free	Free
4823.90.20	<b>4823.90.00</b>	Free	Free
4823.90.30	<b>4823.90.00</b>	Free	Free
4823.90.40	<b>4823.90.00</b>	Free	Free
4823.90.50	<b>4823.90.00</b>	Free	Free
4823.90.60	<b>4823.90.00</b>	Free	Free
4823.90.65	<b>4823.90.00</b>	Free	Free
4823.90.70	<b>4823.90.00</b>	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
4823.90.80	<b>4823.90.00</b>	Free	Free
4823.90.85	<b>4823.90.00</b>	Free	Free