

Section X – Chapter 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

Notes

1. For the purpose of this chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. 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 wall coverings of heading 4814 (chapter 39);
 - (h). Articles of heading 4202 (for example, travel goods);
 - (i). Articles of chapter 46 (manufactures of plaiting material);
 - (j). Paper yarn or textile articles of paper yarn (section XI);
 - (k). See (i) above.
 - (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 (generally section XIV or XV);
 - (o). Articles of heading 9209; or
 - (p). Articles of chapter 95 (for example, toys, games, sports equipment) or chapter 96 (for example, buttons).

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3. Subject to the provisions of note 7, 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.
4. In this chapter, the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 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 (1MPa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non-perforated punch cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m² (grams per square meter):

- (a). containing 10 percent or more of fibers obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m² (grams per square meter), or
 2. colored throughout the mass; or
- (b). containing more than 8 percent ash, and
 1. weighing not more than 80 g/m² (grams per square meter), or
 2. colored throughout the mass; or
- (c). containing more than 3 percent ash and having a brightness of 60 percent or more; or

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- (d). containing more than 3 percent but not more than 8 percent ash, having a brightness of 60 percent or more and a burst index equal to or less than 2.5 kPa•m²/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•m²/g.

For paper or paperboard weighing more than 150 g/m² (grams per square meter):

- (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 (microns) 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 over 8 percent.

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

- 6. 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.
- 7. 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 Schedule B.
- 8. Headings 4801, and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibers:
 - (a). In strips or rolls of a width exceeding 36 cm (14.17 inches); or
 - (b). In rectangular (including square) sheets with one side exceeding 36 cm (14.17 inches) and the other side exceeding 15 cm (5.91 inches) in the unfolded state.

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9. 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 (17.72 inches) and not more than 160 cm (62.99 inches), suitable for wall or ceiling decoration:
 - (i). Grained, embossed, surface-colored, design printed or otherwise surface-decorated (for example, 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 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the articles of headings 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.

Subheading Notes

1. For the purposes of subheadings 4804.11 and 4804.19, "kraft liner" 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/m² (grams per square meter) and having a minimum Mullen bursting strength, as indicated in the following table, or the linearly interpolated or extrapolated equivalent for any other weight:

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

2. For the purposes of subheadings 4804.21 and 4804.29 "(shipping) 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/m² (grams per square meter) but not more than 115 g/m² (grams per square meter) and meeting one of the following sets of specifications:
 - (a). Having a Mullen burst index of not less than 3.7 kPa•m²/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:

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Weight	Minimum tear		Minimum tensile	
	Machine direct.	Machine direct. plus cross direct.	Cross direct.	Machine direct. plus cross direct.
	(g/m ²)	(millinewtons)	(kilonewtons/m)	
60	700	1,510	1.9	6.0
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 4805.11, "semi-chemical 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 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newton g/m² at 50 percent relative humidity, at 23 degrees C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 103 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newton g/m² at 50 percent relative humidity, at 23 °C.
5. Subheading 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa•m²/g.
6. 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•m²/g.

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7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m² (grams per square meter), with a coating weight not exceeding 15 g/m² (grams per square meter) 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.

Statistical Note

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.

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4801.00.0002	Newsprint, in rolls or sheets	t
4802	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 4801 or 4803; handmade paper and paperboard:	
4802.10.0000	Handmade paper and paperboard	kg
4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	m ²
	Other:	
4802.20.2000	Basic paper to be sensitized for use in photography	m ²
4802.20.4000	Other	m ²
4802.40.0002	Wallpaper base (hanging paper)	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4802 (con.)	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
	Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:	
4802.54	Weighing less than 40 g/m ² (grams per square meter):	
	In strips of rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4802.54.1000	Writing paper	kg
4802.54.3650	Other	kg
	Other:	
4802.54.5000	Basic paper to be sensitized for use in photography	kg
4802.54.6100	Other	kg
4802.55	Weighing 40 g/m ² (grams per square meter) or more but not more than 150 g/m ² (grams per square meter), in rolls:	
	Of a width exceeding 15 cm:	
4802.55.1000	Writing and cover paper	kg
4802.55.3550	Other	kg
	Other:	
4802.55.6000	Basic paper to be sensitized for use in photography	kg
4802.55.7000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4802 (con.)	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
	Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process etc. – (con.):	
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:	
	With one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:	
4802.56.1000	Writing and cover paper	kg
4802.56.4550	Other	kg
	Other:	
4802.56.6000	Basic paper to be sensitized for use in photography	kg
4802.56.7000	Other	kg
4802.57	Other, weighing 40 g/m ² or more but not more than 150 g/m ² :	
4802.57.1000	Writing and cover paper	kg
4802.57.5055	Other	kg
4802.58	Weighing more than 150 g/m ² (grams per square meter):	
	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4802.58.1000	Writing and cover paper	kg
4802.58.2040	Bristols	kg
4802.58.2095	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4802 (con.)	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
	Other paper and paperboard, not containing fibers obtained by a mechanical or chemi-mechanical process etc. – (con.):	
4802.58 (con.)	Weighing more than 150 g/m ² (grams per square meter) (con.):	
	Other:	
4802.58.5000	Basic paper to be sensitized for use in photography	kg
4802.58.6000	Other	kg
	Other paper and paperboard, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process:	
4802.61	In rolls:	
	Of a width exceeding 15 cm:	
4802.61.1000	Writing and cover paper	kg
4802.61.2000	Drawing paper	kg
4802.61.3000	Other	kg
	Other:	
4802.61.5000	Basic paper to be sensitized for use in photography	kg
4802.61.6000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4802 (con.)	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
	Other paper and paperboard, of which more than 10 percent by weight of the total fiber content consists, etc. – (con.):	
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
	With one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:	
4802.62.1000	Writing and cover paper	kg
4802.62.2000	Drawing paper	kg
4802.62.3000	Other	kg
	Other:	
4802.62.5000	Basic paper to be sensitized for use in photography	kg
4802.62.6000	Other	kg
4802.69	Other:	
4802.69.1000	Writing and cover paper	kg
4802.69.2000	Drawing paper	kg
4802.69.3000	Other	kg
4803.00.0000	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	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:	
	Kraft liner:	
4804.11.0000	Unbleached	kg
4804.19.0000	Other	kg
	Sack (shipping) kraft paper:	
4804.21.0000	Unbleached	kg
4804.29.0000	Other	kg
	Other kraft paper and paperboard weighing 150 g/m ² (grams per square meter) or less:	
4804.31	Unbleached:	
	Wrapping (including packaging) paper:	
4804.31.4020	Bag and sack paper	kg
4804.31.4040	Other	kg
4804.31.5000	Other	kg
4804.39	Other:	
	Wrapping (including packaging) paper:	
4804.39.4020	Bag and sack paper	kg
4804.39.4040	Other	kg
4804.39.6020	Base stock for trays, dishes, plates, cups and the like	kg
4804.39.7000	Other	kg
	Other kraft paper and paperboard weighing more than 150 g/m ² (grams per square meter) but less than 225 g/m ² (grams per square meter):	
4804.41	Unbleached:	
4804.41.2000	Wrapping (including packaging) paper	kg
4804.41.4000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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 more than 150 g/m ² (grams per square meter) etc. – (con.):	
4804.42	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:	
4804.42.0010	Base stock for milk cartons and other beverage containers	kg
	Other:	
4804.42.0020	Folding carton stock	kg
4804.42.0030	Base stock for trays, dishes, plates, cups and the like	kg
	Other:	
4804.42.0040	Base stock for packaging	kg
4804.42.0050	Other	kg
4804.49.0000	Other	kg
	Other kraft paper and paperboard weighing 225 g/m ² (grams per square meter) or more:	
4804.51.0000	Unbleached	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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 ² (grams per square meter) or more (con.):	
4804.52	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:	
4804.52.0010	Base stock for milk cartons and other beverage containers	kg
	Other:	
4804.52.0020	Folding carton stock	kg
4804.52.0030	Base stock for trays, dishes, plates, cups and the like	kg
	Other:	
4804.52.0040	Base stock for packaging	kg
4804.52.0050	Other	kg
4804.59.0000	Other	kg
4805	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:	
4805.11.0000	Semi-chemical fluting paper (corrugating medium)	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified etc. – (con.): Fluting paper (con.):	
4805.12	Straw fluting paper:	
4805.12.1000	Weighing 150 g/m ² or less	kg
4805.12.2000	Weighing over 150 g/m ²	kg
4805.19	Other:	
4805.19.1000	Weighing 150 g/m ² or less	kg
4805.19.2000	Weighing over 150 g/m ²	kg
	Test liner (recycled liner board):	
4805.24	Weighing 150 g/m ² or less:	
4805.24.6550	Weighing not over 30 g/m ²	kg
4805.24.9000	Weighing over 30 g/m ²	kg
4805.25.0000	Weighing more than 150 g/m ²	kg
4805.30.0000	Sulfite wrapping paper	kg
4805.40.0000	Filter paper and paperboard	kg
4805.50.0000	Felt paper and paperboard	kg
	Other:	
4805.91	Weighing 150 g/m ² or less:	
4805.91.1000	Multi-ply paper and paperboard; bibulous and wrapping paper	kg
4805.91.2000	Condenser paper	kg
	Other:	
4805.91.6050	Weighing not over 30 g/m ²	kg
4805.91.9000	Weighing over 30 g/m ²	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4805 (con.)	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified, etc. – (con.):	
4805.92	Weighing more than 150 g/m ² (grams per square meter) but less than 225 g/m ² (grams per square meter):	
4805.92.4010	Folding carton board	kg
4805.92.4020	Construction paper	kg
4805.92.4030	Liner board containing by weight less than 80 percent chemical sulfate wood pulp	kg
4805.92.4055	Other	kg
4805.93	Weighing 225 g/m ² (grams per square meter) or more:	
4805.93.4010	Folding carton board	kg
4805.93.4015	Wet machine board	kg
4805.93.4020	Construction paper	kg
4805.93.4030	Liner board containing by weight less than 80 percent chemical sulfate wood pulp	kg
4805.93.4055	Other	kg
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	
4806.10.0000	Vegetable parchment	kg
4806.20.0000	Greaseproof papers	kg
4806.30.0000	Tracing papers	kg
4806.40.0000	Glassine and other glazed transparent or translucent papers	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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:	
4807.00.1000	Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg
	Other:	
4807.00.9100	Straw paper and paperboard, whether or not covered with paper other than straw paper	kg
4807.00.9550	Other	kg
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:	
4808.10.0000	Corrugated paper and paperboard, whether or not perforated ...	kg
4808.20.0000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg
4808.30.0000	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg
4808.90.0000	Other	kg
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:	
4809.20.0000	Self-copy paper	kg
4809.90.0002	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810	<p>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 rectangular (including square) sheets, of any size:</p> <p>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:</p>	
4810.13	<p>In rolls:</p> <p>Of a width exceeding 15 cm: Weighing not more than 150 g/m² (grams per square meter):</p>	
4810.13.1100	<p>Basic paper to be sensitized for use in photography</p>	kg
4810.13.1450	<p>Other</p>	kg
	<p>Of a width exceeding 15 cm (con.): Weighing more than 150 g/m² (grams per square meter):</p>	
4810.13.2010	<p>Coated on one side only</p>	kg
4810.13.2090	<p>Other</p>	kg
	<p>Other:</p>	
4810.13.5000	<p>Printed, embossed or perforated</p>	kg
	<p>Other:</p>	
4810.13.6000	<p>Basic paper to be sensitized for use in photography</p>	kg
4810.13.7000	<p>Other</p>	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.):	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
	With one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:	
	Weighing not more than 150 g/m ² :	
4810.14.1100	Basic paper to be sensitized for use in photography	kg
4810.14.1450	Other	kg
	Weighing more than 150 g/m ² :	
4810.14.2010	Coated on one side only	kg
4810.14.2090	Other	kg
	Other:	
4810.14.5000	Printed, embossed or perforated	kg
	Other:	
4810.14.6000	Basic paper to be sensitized for use in photography	kg
4810.14.7000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.):	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
4810.19	Other:	
	Weighing not more than 150 g/m ² :	
4810.19.1100	Basic paper to be sensitized for use in photography	kg
4810.19.1550	Other	kg
	Weighing more than 150 g/m ² :	
4810.19.2010	Coated on one side only	kg
4810.19.2090	Other	kg
	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 or chemi-mechanical process:	
4810.22	Light-weight coated paper:	
4810.22.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
	Other:	
4810.22.5000	Printed, embossed or perforated	kg
	Other:	
4810.22.6000	Basic paper to be sensitized for use in photography	kg
4810.22.7000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.):	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, etc. – (con.):	
4810.29	Other:	
4810.29.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
	Other:	
4810.29.5000	Printed, embossed or perforated	kg
	Other:	
4810.29.6000	Basic paper to be sensitized for use in photography	kg
4810.29.7000	Other	kg
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.31	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 ² (grams per square meter) or less:	
	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4810.31.1020	Folding carton stock	kg
4810.31.1040	Base stock for trays, dishes, plates, cups and the like	kg
4810.31.1060	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.): Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes (con.):	
4810.31	Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total etc. – (con.):	
	Other:	
4810.31.3000	Cards, not punched, for punch card machines, whether or not in strips	kg
4810.31.6500	Other	kg
4810.32	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 more than 150 g/m ² (grams per square meter): In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4810.32.1020	Folding carton stock	kg
4810.32.1040	Base stock for trays, dishes, plates, cups and the like	kg
4810.32.1060	Other	kg
	Other:	
4810.32.3000	Cards, not punched, for punch card machines, whether or not in strips	kg
4810.32.6500	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.):	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes (con.):	
4810.39	Other:	
4810.39.1350	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
	Other:	
4810.39.3050	Cards, not punched, for punch card machines, whether or not in strips	kg
4810.39.6550	Other	kg
	Other paper and paperboard:	
4810.92	Multi-ply:	
4810.92.1350	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
	Other:	
4810.92.3000	Cards, not punched, for punch card machines, whether or not in strips	kg
4810.92.6500	Other	kg
4810.99	Other:	
4810.99.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4810 (con.)	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, etc. – (con.):	
	Other paper and paperboard (con.):	
4810.99 (con.)	Other (con.):	
	Other:	
4810.99.3000	Cards, not punched, for punch card machines, whether or not in strips	kg
4810.99.6500	Other	kg
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810:	
4811.10	Tarred, bituminized or asphalted paper and paperboard:	
4811.10.1100	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
4811.10.2100	Other	kg
	Gummed or adhesive paper and paperboard:	
4811.41	Pressure-sensitive:	
4811.41.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
	Other:	
4811.41.2100	In strips or rolls	kg
4811.41.3000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4811 (con.)	Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, etc. – (con.): Gummed or adhesive paper and paperboard (con.):	
4811.49	Other:	
4811.49.1000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
4811.49.2100	Other: In strips or rolls	kg
4811.49.3000	Other	kg
	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	Bleached, weighing more than 150 g/m ² :	
	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
	0.3 mm or more in thickness:	
4811.51.2010	Base stock for milk cartons and other beverage containers	kg
	Other: Folding carton stock	kg
4811.51.2020	Base stock for trays, dishes, plates, cups and the like	kg
4811.51.2030	Other	kg
4811.51.2060	Other	kg
4811.51.4000	Other	kg
4811.51.6000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4811 (con.)	Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, etc. – (con.):	
	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) (con.):	
4811.59	Other: In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4811.59.2000	Printing paper	kg
	Other:	
4811.59.4020	Folding carton stock	kg
4811.59.4040	Other	kg
4811.59.6000	Other	kg
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin, stearin, oil or glycerol:	
4811.60.4000	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	kg
4811.60.6000	Other	kg
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibers:	
	In strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state:	
4811.90.3000	Impregnated with latex	kg
4811.90.5050	Other	kg
4811.90.9000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4812.00.0000	Filter blocks, slabs and plates, of paper pulp	kg
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
4813.10.0000	In the form of booklets or tubes	kg
4813.20.0000	In rolls of a width not exceeding 5 cm (1.97 inches)	kg
4813.90.0000	Other	kg
4814	Wallpaper and similar wall coverings; window transparencies of paper:	
4814.10.0000	"Ingrain" paper	kg
4814.20.0000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, colored, design-printed or otherwise decorated layer of plastics	kg
4814.90.0100	Other	kg
4816	Carbon paper, self-copy paper and other copying or transfer papers, (other than of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	
4816.20.0000	Self-copy paper	kg
4816.90.0100	Other	kg
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:	
4817.10.0000	Envelopes	Thsnds
4817.20.0000	Letter cards, plain postcards and correspondence cards	kg
4817.30.0000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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:	
4818.10.0000	Toilet paper	kg
4818.20	Handkerchiefs, cleansing or facial tissues and towels:	
4818.20.0020	Towels	kg
4818.20.0040	Other	kg
4818.30.0000	Tablecloths and table napkins	kg
4818.40	Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles:	
4818.40.2000	Of paper pulp	kg
	Other:	
4818.40.4010	Sanitary napkins and tampons	kg
4818.40.4030	Diapers and diaper liners	kg
4818.40.4060	Other	kg
4818.50.0000	Articles of apparel and clothing accessories	kg
4818.90.0000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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	Cartons, boxes and cases, of corrugated paper or paperboard:	
4819.10.0020	Sanitary food and beverage containers	kg
4819.10.0040	Other	kg
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard:	
4819.20.0020	Sanitary food and beverage containers	kg
4819.20.0040	Other	kg
4819.30	Sacks and bags, having a base of a width of 40 cm (15.75 inches) or more:	
4819.30.0020	Shipping sacks and multi-wall bags, other than grocers	kg
4819.30.0040	Other	kg
4819.40	Other sacks and bags, including cones:	
4819.40.0020	Shipping sacks and multi-wall bags, other than grocers' bags	kg
4819.40.0040	Other	kg
4819.50	Other packing containers, including record sleeves:	
4819.50.2000	Sanitary food and beverage containers	kg
4819.50.3000	Record sleeves	kg
4819.50.4020	Other: Fiber drums, cans, tubes and similar containers	kg
4819.50.4040	Other: Rigid boxes and cartons	kg
4819.50.4060	Other	kg
4819.60.0000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
4820	Registers, account books, notebooks, 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 (including cover boards and book jackets), of paper or paperboard:	
4820.10.0000	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	No.
4820.20.0000	Exercise books	No.
4820.30	Binders (other than book covers), folders and file covers:	
4820.30.0020	Loose-leaf binders	kg
4820.30.0040	Other	kg
4820.40.0000	Manifold business forms and interleaved carbon sets	kg
4820.50.0000	Albums for samples or for collections	No.
4820.90.0000	Other	kg
4821	Paper and paperboard labels of all kinds, whether or not printed:	
4821.10.0000	Printed	kg
4821.90	Other:	
4821.90.2000	Pressure-sensitive	kg
4821.90.4000	Other	kg
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	
4822.10.0000	Of a kind used for winding textile yarn	kg
4822.90.0000	Other	kg

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
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:	
4823.20	Filter paper and paperboard:	
4823.20.1000	Paint filters and strainers	kg
4823.20.9000	Other	kg
4823.40.0000	Rolls, sheets and dials, printed for self-recording apparatus	kg
	Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61.0000	Of bamboo	kg
4823.69.0000	Other	kg
4823.70.0000	Molded or pressed articles of paper pulp (e.g., trays, dishes and egg cartons)	kg
4823.90.3100	Cards, not punched, for punch card machines, whether or not in strips	kg
4823.90.8850	Other	kg