

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

## CHAPTER 48

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

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#### Notes

1. For the purposes of this chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
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 wallcoverings of heading 4814 (chapter 39);
  - (h) Articles of heading 4202 (for example, travel goods);
  - (i) 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 (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).
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 (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>.

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5. For the purposes of heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "nonperforated 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/m<sup>2</sup>:

- (a) Containing 10 percent or more of fibers obtained by a mechanical or chemi-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 less than 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.

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 tariff schedule.
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; or
  - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm 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 and not more than 160 cm, 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 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.

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

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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	Cross direction	Machine direction plus cross direction
(grams per square meter)	(millinewtons)		(kilonewtons per meter)	
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 4805.11, "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 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50 percent relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semichemical pulping process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> 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 recovered (waste and scrap) paper or paperboard. Testliner 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•m<sup>2</sup>/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•m<sup>2</sup>/g.
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/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 (± 2 percent) relative humidity and at a temperature of 23°C (± 2°C).

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## Statistical Note

1. The term "standard newsprint paper" covers printing papers of heading 4801 which conform to the following specifications:

Weight:	Not less than 46.3 g/m <sup>2</sup> nor more than 57 g/m <sup>2</sup> .
Size:	Rolls not less than 33 cm wide and not less than 71 cm in diameter; sheets not less than 51 cm by 76 cm.
Thickness:	Not more than 0.11 mm.
Sizing:	Time of transudation of water shall be not more than 10 seconds by the ground glass method.
Ash Content:	Not more than 6.5 percent.
Color and Finish:	White; or tinted shades of pink, peach or green in rolls; not more than 50 percent gloss when tested with the Ingersoll glarimeter.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4801.00.00		Newsprint, in rolls or sheets .....		Free		Free
	20	Standard newsprint paper .....	t			
	40	Other .....	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; hand-made paper and paperboard:				
4802.10.00	00	Handmade paper and paperboard .....	kg .....	Free		17.5%
4802.20		Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:				
4802.20.10	00	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 <sup>2</sup> .....	Free		20%
4802.20.20	00	Other: Basic paper to be sensitized for use in photography .....	kg .....	Free		5%
		Other .....	m <sup>2</sup> .....	Free		30%
4802.20.40	20	Containing by weight 25 percent or more cotton fiber .....	kg			
	40	Other .....	kg			
4802.40.00	00	Wallpaper base (hanging paper) .....	kg .....	Free		10%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4802 (con.)		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; hand-made paper and paperboard (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 <sup>2</sup> : 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:				
4802.54.10	00	Writing paper . . . . .	kg . . . . .	Free		28%
4802.54.20	00	India and bible paper . . . . .	kg . . . . .	Free		18%
4802.54.31	00	Other . . . . .	kg . . . . .	Free		11.5%
		Other:				
4802.54.50	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
4802.54.61	00	Other . . . . .	m <sup>2</sup> . . . . .	Free		30%
4802.55		Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:				
		Of a width exceeding 15 cm:				
4802.55.10	00	Writing and cover paper . . . . .	kg . . . . .	Free		28%
4802.55.20	00	Drawing paper . . . . .	kg . . . . .	Free		15.5%
4802.55.30	00	India and bible paper . . . . .	kg . . . . .	Free		18%
4802.55.40	00	Other . . . . .	kg . . . . .	Free		11.5%
		Other:				
4802.55.60	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
4802.55.70		Other . . . . .	m <sup>2</sup> . . . . .	Free		30%
	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4802 (con.)		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; hand-made paper and paperboard (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 (con.):				
4802.56		Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , 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:				
4802.56.10	00	Writing and cover paper . . . . .	kg . . . . .	Free		28%
4802.56.20	00	Drawing paper . . . . .	kg . . . . .	Free		15.5%
4802.56.30	00	India and bible paper . . . . .	kg . . . . .	Free		18%
4802.56.40	00	Other . . . . .	kg . . . . .	Free		11.5%
		Other:				
4802.56.60	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
		Other . . . . .	m <sup>2</sup> . . . . .	Free		30%
4802.56.70	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4802.57		Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :				
4802.57.10	00	Writing and cover paper . . . . .	kg . . . . .	Free		28%
4802.57.20	00	Drawing paper . . . . .	kg . . . . .	Free		15.5%
4802.57.30	00	India and bible paper . . . . .	kg . . . . .	Free		18%
4802.57.40	00	Other . . . . .	kg . . . . .	Free		11.5%



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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4802 (con.)		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; hand-made paper and paperboard (con.):				
4802.58		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 (con.): Weighing more than 150 g/m <sup>2</sup> : 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:				
4802.58.10	00	Writing and cover paper .....	kg .....	Free		30%
4802.58.20		Other .....		Free		24.5%
	20	Drawing paper .....	kg			
	40	Bristols .....	kg			
	80	Other .....	kg			
4802.58.50	00	Other: Basic paper to be sensitized for use in photography .....	kg .....	Free		5%
			m <sup>2</sup>			
4802.58.60		Other .....		Free		30%
	20	Containing by weight 25 percent or more cotton fiber .....	kg			
	40	Other .....	kg			
4802.61		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: In rolls:				
		Of a width exceeding 15 cm:				
4802.61.10	00	Writing and cover paper .....	kg .....	Free		28%
4802.61.20	00	Drawing paper .....	kg .....	Free		15.5%
4802.61.30		Other .....		Free		11.5%
	10	Weighing less than 40 g/m <sup>2</sup> .....	kg			
	90	Other .....	kg			
4802.61.50	00	Other: Basic paper to be sensitized for use in photography .....	kg .....	Free		5%
			m <sup>2</sup>			
4802.61.60		Other .....		Free		30%
	20	Containing by weight 25 percent or more cotton fiber .....	kg			
	40	Other .....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4802 (con.)		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; hand-made paper and paperboard (con.):				
		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 (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:				
4802.62.10	00	Writing and cover paper . . . . .	kg . . . . .	Free		28%
4802.62.20	00	Drawing paper . . . . .	kg . . . . .	Free		15.5%
4802.62.30	00	Other . . . . .	kg . . . . .	Free		11.5%
		Other:				
4802.62.50	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
		Other . . . . .	m <sup>2</sup> . . . . .	Free		30%
4802.62.60	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg . . . . .			
		Other . . . . .	kg . . . . .			
4802.69		Other:				
4802.69.10	00	Writing and cover paper . . . . .	kg . . . . .	Free		28%
4802.69.20	00	Drawing paper . . . . .	kg . . . . .	Free		15.5%
4802.69.30	00	Other . . . . .	kg . . . . .	Free		11.5%
4803.00		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:				
4803.00.20	00	Cellulose wadding . . . . .	kg . . . . .	Free		24%
4803.00.40	00	Other . . . . .	kg . . . . .	Free		36%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:				
		Kraftliner:				
4804.11.00	00	Unbleached .....	kg .....	Free		20%
4804.19.00	00	Other .....	kg .....	Free		20%
		Sack kraft paper:				
4804.21.00	00	Unbleached .....	kg .....	Free		30%
4804.29.00	00	Other .....	kg .....	Free		30%
		Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:				
4804.31		Unbleached:				
		Condenser paper:				
4804.31.10	00	Weighing over 15 g/m <sup>2</sup> but not over 30 g/m <sup>2</sup> .....	kg .....	Free	20.5%	
4804.31.20	00	Other .....	kg .....	Free		25%
4804.31.40		Wrapping paper .....		Free		30%
	20	Bag or sack paper .....	kg .....			
	40	Other .....	kg .....			
4804.31.60	00	Other .....	kg .....	Free		30%
4804.39		Other:				
4804.39.20	00	Condenser paper .....	kg .....	Free		25%
4804.39.40		Wrapping paper .....		Free		30%
	20	Bag or sack paper .....	kg .....			
	41	Other:				
		Tissue paper having a basis weight not exceeding 29 g/m <sup>2</sup> , in sheets .....	kg .....			
	49	Other .....	kg .....			
4804.39.60		Other .....		Free		30%
	20	Base stock for trays, dishes, plates, cups and the like .....	kg .....			
	40	Other .....	kg .....			
		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		Unbleached:				
4804.41.20	00	Wrapping paper .....	kg .....	Free		30%
4804.41.40	00	Other .....	kg .....	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%
	10	Base stock for milk cartons and other beverage containers .....	kg .....			
	20	Other:				
	30	Folding carton stock .....	kg .....			
		Base stock for trays, dishes, plates, cups and the like .....	kg .....			
	40	Other:				
	50	Base stock for packaging .....	kg .....			
4804.49.00	00	Other .....	kg .....	Free		30%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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	00	Unbleached .....	kg .....	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%
	10	Base stock for milk cartons and other beverage containers .....	kg			
	20	Other:				
	30	Folding carton stock .....	kg			
		Base stock for trays, dishes, plates, cups and the like .....	kg			
	40	Other:				
	50	Base stock for packaging .....	kg			
4804.59.00	00	Other .....	kg .....	Free		30%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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:				
4805.11.00	00	Semichemical fluting paper . . . . .	kg . . . . .	Free		30%
4805.12		Straw fluting paper:				
4805.12.10	00	Weighing 150 g/m <sup>2</sup> or less . . . . .	kg . . . . .	Free		30%
4805.12.20	00	Weighing over 150 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.19		Other:				
4805.19.10	00	Weighing 150 g/m <sup>2</sup> or less . . . . .	kg . . . . .	Free		30%
4805.19.20	00	Weighing over 150 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
		Testliner (recycled liner board):				
4805.24		Weighing 150 g/m <sup>2</sup> or less:				
4805.24.50	00	Weighing not over 15 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.24.70	00	Weighing over 15 g/m <sup>2</sup> but not over 30 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		11¢/kg + 15%
4805.24.90	00	Weighing over 30 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.25.00	00	Weighing more than 150 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.30.00	00	Sulfite wrapping paper . . . . .	kg . . . . .	Free		30%
4805.40.00	00	Filter paper and paperboard . . . . .	kg . . . . .	Free		11¢/kg + 15%
4805.50.00	00	Felt paper and paperboard . . . . .	kg . . . . .	Free		10%
		Other:				
4805.91		Weighing 150 g/m <sup>2</sup> or less:				
4805.91.10		Multi-ply paper and paperboard; bibulous and wrapping paper . . . . .		Free		30%
	10	Folding carton board . . . . .	kg			
	90	Other . . . . .	kg			
4805.91.20	00	Condenser paper . . . . .	kg . . . . .	Free		25%
		Other:				
4805.91.50	00	Weighing not over 15 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.91.70	00	Weighing over 15 g/m <sup>2</sup> but not over 30 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		11¢/kg + 15%
4805.91.90	00	Weighing over 30 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4805.92		Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :				
4805.92.20	00	Pressboard . . . . .	kg . . . . .	Free		30%
4805.92.40		Other . . . . .		Free		30%
	10	Folding carton board . . . . .	kg			
	20	Construction paper . . . . .	kg			
	30	Linerboard containing by weight less than 80 percent chemical sulfate wood pulp . . . . .	kg			
	40	Other . . . . .	kg			
4805.93		Weighing 225 g/m <sup>2</sup> or more:				
4805.93.20	00	Pressboard . . . . .	kg . . . . .	Free		30%
4805.93.40		Other . . . . .		Free		30%
	10	Folding carton board . . . . .	kg			
	15	Wet machine board . . . . .	kg			
	20	Construction paper . . . . .	kg			
	30	Linerboard containing by weight less than 80 percent chemical sulfate wood pulp . . . . .	kg			
	40	Other . . . . .	kg			

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-14

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:				
4806.10.00	00	Vegetable parchment .....	kg .....	Free		19%
4806.20.00	00	Greaseproof papers .....	kg .....	Free		7¢/kg + 15%
4806.30.00	00	Tracing papers .....	kg .....	Free		7¢/kg + 15%
4806.40.00	00	Glassine and other glazed transparent or translucent papers .....	kg .....	Free		7¢/kg + 15%
4807.00		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:				
4807.00.10	00	Paper and paperboard, laminated internally with bitumen, tar or asphalt .....	kg .....	Free		30%
4807.00.91	00	Other: Straw paper and paperboard, whether or not covered with paper other than straw paper .....	kg .....	Free		30%
4807.00.92	00	Other: Cloth-lined or reinforced paper .....	kg .....	Free		22.5%
4807.00.94	00	Other .....	kg .....	Free		30%
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	00	Corrugated paper and paperboard, whether or not perforated .....	kg .....	Free		30%
4808.20.00	00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated .....	kg .....	Free		36%
4808.30.00	00	Other kraft paper, creped or crinkled, whether or not embossed or perforated .....	kg .....	Free		36%
4808.90		Other:				
4808.90.20	00	Creped or crinkled .....	kg .....	Free		36%
4808.90.40	00	Embossed .....	kg .....	Free		18.5%
4808.90.60	00	Other .....	kg .....	Free		35%
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		Self-copy paper:				
4809.20.20	00	Writing paper .....	kg .....	Free		35%
4809.20.40	00	Other .....	kg .....	Free		25%
4809.90		Other:				
4809.90.20	00	Stereotype-matrix board and mat .....	kg .....	Free		35%
4809.90.40	00	Decalcomania paper: Simplex .....	kg .....	Free		15%
4809.90.60	00	Duplex .....	kg .....	Free		Free
4809.90.71	00	Other: Impregnated, coated or both, but not otherwise treated .....	kg .....	Free		25%
4809.90.80	00	Other .....	kg .....	Free		20%

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-15

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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 rectangular (including square) sheets, of any size:				
		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:				
4810.13		In rolls:				
		Of a width exceeding 15 cm:				
		Weighing not more than 150 g/m <sup>2</sup> :				
4810.13.11		Basic paper to be sensitized for use in photography		Free		5%
	20	Baryta coated	kg m <sup>2</sup>			
	40	Other	kg m <sup>2</sup>			
4810.13.13	00	India or bible paper	kg	Free		24%
4810.13.19	00	Other	kg	Free		37%
4810.13.20		Weighing more than 150 g/m <sup>2</sup> :		Free		42%
	10	Coated on one side only	kg			
	90	Other	kg			
		Other:				
4810.13.50	00	Printed, embossed or perforated	kg	Free		30%
		Other:				
4810.13.60	00	Basic paper to be sensitized for use in photography	kg m <sup>2</sup>	Free		5%
4810.13.70		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	Other	kg			
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 <sup>2</sup> :				
4810.14.11		Basic paper to be sensitized for use in photography		Free		5%
	20	Baryta coated	kg m <sup>2</sup>			
	40	Other	kg m <sup>2</sup>			
4810.14.13	00	India or bible paper	kg	Free		24%
4810.14.19	00	Other	kg	Free		37%
4810.14.20		Weighing more than 150 g/m <sup>2</sup> :		Free		42%
	10	Coated on one side only	kg			
	90	Other	kg			

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-16

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4810 (con.)		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 (con.):				
4810.14 (con.)		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 (con.):				
		In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (con.):				
		Other:				
4810.14.50	00	Printed, embossed or perforated . . . . .	kg . . . . .	Free		30%
		Other:				
4810.14.60	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . . m <sup>2</sup>	Free		5%
4810.14.70		Other . . . . .		Free		30%
	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg			
	40	Other . . . . .	kg			
4810.19		Other:				
		Weighing not more than 150 g/m <sup>2</sup> :				
4810.19.11	00	Basic paper to be sensitized for use in photography . . . . .	kg . . . . . m <sup>2</sup>	Free		5%
4810.19.13	00	India or bible paper . . . . .	kg . . . . .	Free		24%
4810.19.19	00	Other . . . . .	kg . . . . .	Free		37%
4810.19.20		Weighing more than 150 g/m <sup>2</sup> . . . . .		Free		42%
	10	Coated on one side only . . . . .	kg			
	90	Other . . . . .	kg			



# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-17

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4810 (con.)		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 (con.):				
4810.22		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:				
4810.22.10	00	Light-weight coated paper: 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 . . . . .	Free		37%
4810.22.50		Other:				
	44	Printed, embossed or perforated . . . . .		Free		30%
	80	Hole-punched looseleaf paper . . . . .	kg			
		Other . . . . .	kg			
4810.22.60	00	Other: Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
			m <sup>2</sup>			
4810.22.70		Other . . . . .		Free		30%
	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg			
	40	Other . . . . .	kg			
4810.29		Other:				
4810.29.10	00	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 . . . . .	Free		37%
4810.29.50	00	Other: Printed, embossed or perforated . . . . .	kg . . . . .	Free		30%
4810.29.60	00	Other: Basic paper to be sensitized for use in photography . . . . .	kg . . . . .	Free		5%
			m <sup>2</sup>			
4810.29.70		Other . . . . .		Free		30%
	20	Containing by weight 25 percent or more cotton fiber . . . . .	kg			
	40	Other . . . . .	kg			

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-18

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4810 (con.)		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 (con.):				
4810.31		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.31.10		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:				
		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		Free		25%
	20	Folding carton stock	kg			
	40	Base stock for trays, dishes, plates, cups and the like	kg			
		Other:				
	50	Gift Wrap	kg			
	80	Other	kg			
4810.31.30	00	Other: Cards, not punched, for punchcard machines, whether or not in strips	kg	Free		30%
4810.31.65	00	Other	kg	Free		26.5%
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 <sup>2</sup> :				
4810.32.10		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		Free		25%
	20	Folding carton stock	kg			
	40	Base stock for trays, dishes, plates, cups and the like	kg			
	60	Other	kg			
		Other:				
4810.32.30	00	Cards, not punched, for punchcard machines, whether or not in strips	kg	Free		30%
4810.32.65	00	Other	kg	Free		26.5%
4810.39		Other:				
4810.39.12	00	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: Whether or not impregnated, but not otherwise treated	kg	Free		25%
4810.39.14	00	Other	kg	Free		20%
4810.39.30	00	Other: Cards, not punched, for punchcard machines, whether or not in strips	kg	Free		30%
4810.39.65	00	Other	kg	Free		26.5%

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-19

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4810 (con.)		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 (con.):				
4810.92		Other paper and paperboard:				
		Multi-ply:				
		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:				
4810.92.12	00	Weighing more than 150 g/m <sup>2</sup> . . . . .	kg . . . . .	Free		30%
4810.92.14	00	Other . . . . .	kg . . . . .	Free		20%
4810.92.30	00	Other:				
		Cards, not punched, for punch card machines, whether or not in strips . . . . .	kg . . . . .	Free		30%
4810.92.65	00	Other . . . . .	kg . . . . .	Free		26.5%
4810.99		Other:				
4810.99.10	00	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 . . . . .	Free		20%
		Other:				
4810.99.30	00	Cards, not punched, for punch card machines, whether or not in strips . . . . .	kg . . . . .	Free		30%
4810.99.65	00	Other . . . . .	kg . . . . .	Free		26.5%

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Annotated for Statistical Reporting Purposes

X  
48-20

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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 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:				
4811.10.11	00	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 . . . . .	Free		10%
4811.10.21	00	Other . . . . .	kg . . . . .	Free		26.5%
4811.41		Gummed or adhesive paper and paperboard:				
4811.41.10	00	Self-adhesive: 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 . . . . .	Free		40%
4811.41.21	00	Other: In strips or rolls . . . . .	kg . . . . .	Free		40%
4811.41.30	00	Other . . . . .	kg . . . . .	Free		35%
4811.49		Other:				
4811.49.10	00	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 . . . . .	Free		14%
4811.49.21	00	Other: In strips or rolls . . . . .	kg . . . . .	Free		30%
4811.49.30	00	Other . . . . .	kg . . . . .	Free		35%
4811.51		Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): Bleached, weighing more than 150 g/m <sup>2</sup> :				
4811.51.20	10	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 . . . . .		Free		30%
		Base stock for milk cartons and other beverage containers . . . . .	kg			
	20	Other: Folding carton stock . . . . .	kg			
	30	Base stock for trays, dishes, plates, cups and the like . . . . .	kg			
	40	Other: Base stock for packaging . . . . .	kg			
	50	Other . . . . .	kg			
4811.51.40	00	Other . . . . .	kg . . . . .	Free		42%
4811.51.60	00	Other . . . . .	kg . . . . .	Free		35%

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Annotated for Statistical Reporting Purposes

X  
48-21

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4811 (con.)		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 (con.):				
4811.59		Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) (con.):				
		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:				
4811.59.20	00	Printing paper . . . . .	kg . . . . .	Free		37%
4811.59.40		Other . . . . .		Free		25%
	20	Folding carton stock . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4811.59.60	00	Other . . . . .	kg . . . . .	Free		35%
4811.60		Paper and paperboard, coated, impregnated or covered with wax, paraffin, stearin, oil or glycerol:				
		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 . . . . .	Free		17.5%
4811.60.40	00	Other . . . . .	kg . . . . .	Free		35%
4811.60.60	00	Other . . . . .	kg . . . . .	Free		35%
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:				
4811.90.10	00	Handmade paper . . . . .	kg . . . . .	Free		27%
		Other:				
4811.90.20	00	Wholly or partly covered with flock, gelatin, metal or metal solutions . . . . .	kg . . . . .	Free		22.5%
		Other:				
4811.90.30	00	Impregnated with latex . . . . .	kg . . . . .	Free		25%
		Other:				
4811.90.40		Weighing not over 15 g/m <sup>2</sup> . . . . .		Free		30%
	10	Tissue papers, in sheets . . . . .	kg . . . . .			
	90	Other . . . . .	kg . . . . .			
4811.90.60		Weighing over 15 g/m <sup>2</sup> but not over 30 g/m <sup>2</sup> . . . . .		Free		20%
	10	Tissue papers having a basis weight not exceeding 29 g/m <sup>2</sup> , in sheets . . . . .	kg . . . . .			
	90	Other . . . . .	kg . . . . .			
4811.90.80		Weighing over 30 g/m <sup>2</sup> . . . . .		Free		18.5%
	20	Gift Wrap (other than tissue) . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4811.90.90		Other . . . . .		Free		35%
	10	Tissue papers having a basis weight not exceeding 29 g/m <sup>2</sup> , in sheets . . . . .	kg . . . . .			
	90	Other . . . . .	kg . . . . .			

# Harmonized Tariff Schedule of the United States (2007) (Rev.1)

Annotated for Statistical Reporting Purposes

X  
48-22

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4812.00.00	00	Filter blocks, slabs and plates, of paper pulp . . . . .	kg . . . . .	Free		20%
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes:				
4813.10.00	00	In the form of booklets or tubes . . . . .	kg . . . . .	Free <sup>1/</sup>		60% <sup>1/</sup>
4813.20.00	00	In rolls of a width not exceeding 5 cm . . . . .	kg . . . . .	Free		60%
4813.90.00	00	Other . . . . .	kg . . . . .	Free		60%
4814		Wallpaper and similar wallcoverings; window transparen- cies of paper:				
4814.10.00	00	"Ingain" paper . . . . .	kg . . . . .	Free		3.3¢/kg + 20%
4814.20.00	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 . . . . .	kg . . . . .	Free		3.3¢/kg + 20%
4814.90.01	00	Other . . . . .	kg . . . . .	Free		3.3¢/kg + 20%
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:				
4816.20.00	00	Self-copy paper . . . . .	kg . . . . .	Free		30%
4816.90.01	00	Other . . . . .	kg . . . . .	Free		35%
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	00	Envelopes . . . . .	thousands	Free		35%
4817.20		Letter cards, plain postcards and correspondence cards:				
4817.20.20	00	Sheets of writing paper, with border gummed or perforated, with or without inserts, prepared for use as combination sheets and envelopes . . . . .	kg . . . . .	Free		40%
4817.20.40	00	Other . . . . .	kg . . . . .	Free		33%
4817.30.00	00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery . . . . .	kg . . . . .	Free		40%

<sup>1/</sup> Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5701).

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Annotated for Statistical Reporting Purposes

X  
48-23

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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	00	Toilet paper . . . . .	kg . . . . .	Free		35%
4818.20.00		Handkerchiefs, cleansing or facial tissues and towels . . . . .		Free		35%
	20	Towels . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4818.30.00	00	Tablecloths and table napkins . . . . .	kg . . . . .	Free		35%
4818.40		Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles:				
4818.40.20	00	Of paper pulp . . . . .	kg . . . . .	Free		30%
4818.40.40		Other . . . . .		Free		35%
	10	Sanitary napkins and tampons . . . . .	kg . . . . .			
	30	Diapers and diaper liners . . . . .	kg . . . . .			
	60	Other . . . . .	kg . . . . .			
4818.50.00	00	Articles of apparel and clothing accessories . . . . .	kg . . . . .	Free		26.5%
4818.90.00	00	Other . . . . .	kg . . . . .	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%
	20	Sanitary food and beverage containers . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4819.20.00		Folding cartons, boxes and cases, of non-corrugated paper or paperboard . . . . .		Free		35%
	20	Sanitary food and beverage containers . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4819.30.00		Sacks and bags, having a base of a width of 40 cm or more . . . . .		Free		35%
	20	Shipping sacks and multiwall bags, other than grocers' bags . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4819.40.00		Other sacks and bags, including cones . . . . .		Free		35%
	20	Shipping sacks and multiwall bags, other than grocers' bags . . . . .	kg . . . . .			
	40	Other . . . . .	kg . . . . .			
4819.50		Other packing containers, including record sleeves:				
4819.50.20	00	Sanitary food and beverage containers . . . . .	kg . . . . .	Free		35%
4819.50.30	00	Record sleeves . . . . .	kg . . . . .	Free		19.3¢/kg
4819.50.40		Other . . . . .		Free		35%
	20	Fiber drums, cans, tubes and similar containers . . . . .	kg . . . . .			
	40	Other:				
	60	Rigid boxes and cartons . . . . .	kg . . . . .			
		Other . . . . .	kg . . . . .			

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48-24

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
4819 (con.)		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 (con.):				
4819.60.00	00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like . . . . .	kg . . . . .	Free		35%
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		Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:				
4820.10.20		Diaries, notebooks and address books, bound; memorandum pads, letter pads and similar articles . . . . .		Free		25%
	10	Diaries and address books . . . . .	No.			
	20	Memorandum pads, letter pads and similar articles . . . . .	No.			
	50	Other . . . . .	No.			
4820.10.40	00	Other . . . . .	No. . . . .	Free		25%
4820.20.00	00	Exercise books . . . . .	No. . . . .	Free		25%
4820.30.00		Binders (other than book covers), folders and file covers . . . . .		Free		35%
	20	Looseleaf binders . . . . .	kg			
	40	Other . . . . .	kg			
4820.40.00	00	Manifold business forms and interleaved carbon sets . . . . .	kg . . . . .	Free		26.5%
4820.50.00	00	Albums for samples or for collections . . . . .	No. . . . .	Free		30%
4820.90.00	00	Other . . . . .	kg . . . . .	Free		35%
4821		Paper and paperboard labels of all kinds, whether or not printed:				
4821.10		Printed:				
4821.10.20	00	Printed in whole or in part by a lithographic process . . . . .	kg . . . . .	Free		88¢/kg
4821.10.40	00	Other . . . . .	kg . . . . .	Free		35%
4821.90		Other:				
4821.90.20	00	Self-adhesive . . . . .	kg . . . . .	Free		40%
4821.90.40	00	Other . . . . .	kg . . . . .	Free		30%
4822		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):				
4822.10.00	00	Of a kind used for winding textile yarn . . . . .	kg . . . . .	Free		43%
4822.90.00	00	Other . . . . .	kg . . . . .	Free		35%



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48-25

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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:				
4823.20.10	00	Paint filters and strainers . . . . .	kg . . . . .	Free		35%
4823.20.90	00	Other . . . . .	kg . . . . .	Free		30%
4823.40.00	00	Rolls, sheets and dials, printed for self-recording apparatus . . . . .	kg . . . . .	Free		35%
		Trays, dishes, plates, cups and the like, of paper or paperboard:				
4823.61.00		Of bamboo . . . . .		Free		35%
	20	Cups and round nested food containers . . . . .	kg			
	40	Other . . . . .	kg			
4823.69.00		Other . . . . .		Free		35%
	20	Cups and round nested food containers . . . . .	kg			
	40	Other . . . . .	kg			
4823.70.00	00	Molded or pressed articles of paper pulp . . . . .	kg . . . . .	Free		30%
4823.90		Other:				
4823.90.10	00	Of paper pulp . . . . .	kg . . . . .	Free		30%
4823.90.20	00	Of papier-mâché . . . . .	kg . . . . .	Free		25%
		Other:				
4823.90.31	00	Cards, not punched, for punchcard machines, whether or not in strips . . . . .	kg . . . . .	Free		30%
4823.90.40	00	Frames or mounts for photographic slides . . . . .	kg . . . . .	Free		45%
4823.90.50	00	Hand fans . . . . .	kg . . . . .	Free		50%
		Other:				
		Of coated paper or paperboard:				
4823.90.60	00	Gaskets, washers and other seals . . . . .	kg . . . . .	Free		26.5%
4823.90.67	00	Other . . . . .	kg . . . . .	Free		26.5%
4823.90.70	00	Of cellulose wadding . . . . .	kg . . . . .	Free		19.5%
		Other:				
4823.90.80	00	Gaskets, washers and other seals . . . . .	kg . . . . .	Free		35%
4823.90.86	00	Other . . . . .	kg . . . . .	Free		35%

