CHAPTER 48

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

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^2).

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);

   (ij) Articles of chapter 46 (manufactures of plaiting material);

   (k) Paper yarn or textile articles of paper yarn (section XI);

   (l) Articles of chapter 64 or chapter 65;

   (m) Abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);

   (n) Metal foil backed with paper or paperboard (generally section XIV or XV);

   (o) Articles of heading 9209;

   (p) Articles of chapter 95 (for example, toys, games, sports requisites); or

   (q) Articles of chapter 96 (for example, buttons, sanitary pads (towels) and tampons, diapers (napkins) and diaper liners).

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^2 and not more than 65 g/m^2, and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

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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:

(A) For paper or paperboard weighing not more than 150 g/m^2:

(a) Containing 10% or more of fibers obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, or

2. colored throughout the mass; or

(b) Containing more than 8 percent ash, and

1. weighing not more than 80 g/m^2, 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^2/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^2/g.

(B) For paper or paperboard weighing more than 150 g/m^2:

(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 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 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.

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.;

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(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 subsidiary 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^2 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, "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^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa·m^2/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

Subheading Notes (con.)

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 combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50 percent relative humidity, at 23°C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping processes, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 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^2/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^2/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^2, with a coating weight not exceeding 15 g/m^2 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).

Statistical Notes

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^2 nor more than 57 g/m^2.

   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.

2. For the purposes of statistical reporting number 4823.90.8620, shoe coverings (booties) must be 50 percent or more by weight of cellulose/paper. This provision does not include disposable shoe coverings (booties) of non-woven textile fibers classified in heading 6307.

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4801.00.01		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^2	Free		20%
		Other:				
4802.20.20	00	Basic paper to be sensitized for use in photography	kg m^2	Free		5%[1/]
4802.20.40		Other	.....	Free		30%
	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%
		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: 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 m^2	Free		5%
4802.54.61	00	Other	kg	Free		30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
4802.55		Weighing 40 g/m² or more but not more than 150 g/m², 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 m²	Free		5%
4802.55.70		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	Other	kg			
4802.56		Weighing 40 g/m² or more but not more than 150 g/m², 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 m²	Free		5%
4802.56.70		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
		Other:				
	50	Writing and cover paper	kg			
	90	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
4802.57		Other, weighing 40 g/m² or more but not more than 150 g/m²:				
4802.57.10		Writing and cover paper	.....	Free		28%
	40	With one side equal to 965 mm and the other side equal to 635 mm in the unfolded state	kg			
	85	Other	kg			
4802.57.20	00	Drawing paper	kg	Free		15.5%
4802.57.30	00	India and bible paper	kg	Free		18%
4802.57.40		Other	.....	Free		11.5%
	40	With one side equal to 965 mm and the other side equal to 635 mm in the unfolded state	kg			
	85	Other	kg			
4802.58		Weighing more than 150 g/m²:				
		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			
		Other:				
4802.58.50	00	Basic paper to be sensitized for use in photography	kg m²	Free		5%
4802.58.60		Other	.....	Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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:				
4802.61		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%
4802.61.31		Other		Free		11.5%
	10	Weighing less than 40 g/m^2	kg			
		Other:				
	35	Supercalendered	kg			
	91	Other	kg			
		Other:				
4802.61.50	00	Basic paper to be sensitized for use in photography	kg m^2	Free		5%
4802.61.60		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	Other	kg			
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 m^2	Free		5%
4802.62.61		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	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%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%
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%[1/]
		Sack kraft paper:				
4804.21.00	00	Unbleached	kg	Free		30%[1/]
4804.29.00	00	Other	kg	Free		30%
		Other kraft paper and paperboard weighing 150 g/m² or less:				
4804.31		Unbleached:				
		Condenser paper:				
4804.31.10	00	Weighing over 15 g/m² but not over 30 g/m²	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			
		Other:				
	41	Tissue paper having a basis weight not exceeding 29 g/m², 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			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	1 Special	2
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/m² but less than 225 g/m²:				
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			
		Other:				
	20	Folding carton stock	kg			
	30	Base stock for trays, dishes, plates, cups and the like	kg			
		Other:				
	40	Base stock for packaging	kg			
	50	Other	kg			
4804.49.00	00	Other	kg	Free		30%
		Other kraft paper and paperboard weighing 225 g/m² 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			
		Other:				
	20	Folding carton stock	kg			
	30	Base stock for trays, dishes, plates, cups and the like	kg			
		Other:				
	40	Base stock for packaging	kg			
	50	Other	kg			
4804.59.00	00	Other	kg	Free		30%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%[1/]
4805.12		Straw fluting paper:				
4805.12.10	00	Weighing 150 g/m² or less	kg	Free		30%
4805.12.20	00	Weighing over 150 g/m²	kg	Free		30%
4805.19		Other:				
4805.19.10	00	Weighing 150 g/m² or less	kg	Free		30%[1/]
4805.19.20	00	Weighing over 150 g/m²	kg	Free		30%[1/]
		Testliner (recycled liner board):				
4805.24		Weighing 150 g/m² or less:				
4805.24.50	00	Weighing not over 15 g/m²	kg	Free		30%
4805.24.70	00	Weighing over 15 g/m² but not over 30 g/m²	kg	Free		11¢/kg + 15%
4805.24.90	00	Weighing over 30 g/m²	kg	Free		30%
4805.25.00	00	Weighing more than 150 g/m²	kg	Free		30%[1/]
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%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4805 (con.)		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter: (con.)				
		Other:				
4805.91		Weighing 150 g/m² 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/m²	kg.....	Free		30%
4805.91.70	00	Weighing over 15 g/m² but not over 30 g/m²	kg.....	Free		11¢/kg + 15%
4805.91.90	00	Weighing over 30 g/m²	kg.....	Free		30%
4805.92		Weighing more than 150 g/m² but less than 225 g/m²:				
4805.92.20	00	Pressboard	kg.....	Free		30%
4805.92.40		Other	.....	Free		30%[1/]
	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/m² 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			
	50	Tube and core board	kg			
	60	Other	kg			
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%[1/]
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%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%
		Other:				
4807.00.91	00	Straw paper and paperboard, whether or not covered with paper other than straw paper	kg	Free		30%
		Other:				
4807.00.92	00	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%
4808.40.00	00	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%
		Decalcomania paper:				
4809.90.40	00	Simplex	kg	Free		15%
4809.90.60	00	Duplex	kg	Free		Free
		Other:				
4809.90.71	00	Impregnated, coated or both, but not otherwise treated	kg	Free		25%
4809.90.80	00	Other	kg	Free		20%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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^2:				
4810.13.11		Basic paper to be sensitized for use in photography		Free		5%
	20	Baryta coated	kg m^2			
	40	Other	kg m^2			
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^2		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^2	Free		5%
4810.13.70		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
	40	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
		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.)				
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/m²:				
4810.14.11		Basic paper to be sensitized for use in photography		Free		5%
	20	Baryta coated	kg m²			
	40	Other	kg m²			
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/m²		Free		42%
	10	Coated on one side only	kg			
	90	Other	kg			
		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 m²	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/m²:				
4810.19.11	00	Basic paper to be sensitized for use in photography	kg m²	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/m²		Free		42%
	10	Coated on one side only	kg			
	90	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
		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:				
4810.22.10	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%
		Other:				
4810.22.50		Printed, embossed or perforated		Free		30%
	44	Hole-punched looseleaf paper	kg			
	80	Other	kg			
		Other:				
4810.22.60	00	Basic paper to be sensitized for use in photography	kg m^2	Free		5%
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		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		37%
	25	In rolls	kg			
	35	In sheets	kg			
		Other:				
4810.29.50	00	Printed, embossed or perforated	kg	Free		30%
		Other:				
4810.29.60	00	Basic paper to be sensitized for use in photography	kg m^2	Free		5%
4810.29.70		Other		Free		30%
	20	Containing by weight 25 percent or more cotton fiber	kg			
		Other:				
	25	In rolls	kg			
	35	In sheets	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
		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 or less:				
4810.31.10		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			
		Other:				
	50	Gift wrap	kg			
	80	Other	kg			
		Other:				
4810.31.30	00	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^2:				
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:				
		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:				
4810.39.12	00	Whether or not impregnated, but not otherwise treated	kg	Free		25%
4810.39.14	00	Other	kg	Free		20%
		Other:				
4810.39.30	00	Cards, not punched, for punchcard machines, whether or not in strips	kg	Free		30%
4810.39.65	00	Other	kg	Free		26.5%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
		Other paper and paperboard:				
4810.92		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		Weighing more than 150 g/m^2	.....	Free		30%
	25	In rolls	kg			
	35	In sheets	kg			
4810.92.14		Other	.....	Free		20%
	25	In rolls	kg			
	35	In sheets	kg			
		Other:				
4810.92.30	00	Cards, not punched, for punch card machines, whether or not in strips	kg	Free		30%
4810.92.65		Other	.....	Free		26.5%
	25	In rolls	kg			
	35	In sheets	kg			
4810.99		Other:				
4810.99.10		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		20%
	10	Gift wrap paper	kg			
	50	Folding Carton	kg			
	60	Other	kg			
		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%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%
		Gummed or adhesive paper and paperboard:				
4811.41		Self-adhesive:				
4811.41.10	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		40%
		Other:				
4811.41.21	00	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%
		Other:				
4811.49.21	00	In strips or rolls	kg	Free		30%
4811.49.30	00	Other	kg	Free		35%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
		Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):				
4811.51		Bleached, weighing more than 150 g/m²:				
		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:				
4811.51.20		0.3 mm or more in thickness	.....	Free		30%
	10	Base stock for milk cartons and other beverage containers	kg			
		Other:				
	20	Folding carton stock	kg			
	30	Base stock for trays, dishes, plates, cups and the like	kg			
		Other:				
	40	Base stock for packaging	kg			
	50	Other	kg			
4811.51.40	00	Other	kg	Free		42%
4811.51.60	00	Other	kg	Free		35%
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:				
4811.59.20	00	Printing paper	kg	Free		37%
4811.59.40		Other	.....	Free		25%[1/]
	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:				
4811.60.40	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		17.5%
4811.60.60	00	Other	kg	Free		35%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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.)				
4811.90		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/m²		Free		30%
	10	Tissue papers, in sheets	kg			
	90	Other	kg			
4811.90.60		Weighing over 15 g/m² but not over 30 g/m²		Free		20%
	10	Tissue papers having a basis weight not exceeding 29 g/m², in sheets	kg			
	90	Other	kg			
4811.90.80		Weighing over 30 g/m²		Free		18.5%
	20	Gift Wrap (other than tissue)	kg			
	30	Direct thermal coated paper	kg			
	50	Other	kg			
4811.90.90		Other		Free		35%
	10	Tissue papers having a basis weight not exceeding 29 g/m², in sheets	kg			
	30	Direct thermal coated paper	kg			
	35	Paper in sheets, lined or ruled, having a width of 152.4 to 360 mm inclusive and a length of 225.25 to 360 mm inclusive	kg			
	80	Other	kg			
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[2/]		60%[2/]
4813.20.00	00	In rolls of a width not exceeding 5 cm	kg	Free		60%
4813.90.00	00	Other	kg	Free		60%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	1 Special	2
4814		Wallpaper and similar wallcoverings; window transparencies of paper:				
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%
4814.90.02	00	Other	kg	Free		3.3¢/kg + 20% 1/
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%
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, 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%
4818.50.00		Articles of apparel and clothing accessories		Free		26.5%
	20	Hospital/medical gowns or scrubs	kg			
	80	Other	kg			
4818.90.00		Other		Free		30%
	20	Face masks	kg			
	80	Other	kg			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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			
		Other:				
	40	Rigid boxes and cartons	kg			
	60	Other	kg			
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%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%[1/]
	10	Diaries and address books	No.			
	20	Memorandum pads, letter pads and similar articles	No.			
	30	Sewn composition books with dimensions of 152.4-381 mm (6" - 15"), inclusive (small side) X 222.5-381 mm (8.75" -15"), inclusive (large side)	No.			
	40	Other note books with dimensions of 152.4-381 mm (6" - 15"), inclusive (small side) X 222.5-381 mm (8.75" -15"), inclusive (large side)	No.			
	60	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[1/]
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%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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		Molded or pressed articles of paper pulp		Free		30%[1/]
	20	Plates, bowls or cups	No.			
	40	Other	kg			
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 No.	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		Other		Free		35%
	20	Shoe covers (booties) of a kind described in statistical note 2 to this chapter	kg			
	80	Other	kg			

1/ See 9903.90.08.
2/ Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5701).