

CHAPTER 48**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD****ANNO
TION****NOTES:**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of the thickness or mass per m²). **A/S.0001**
2. This Chapter does not cover the following:
 - (a). Articles of Chapter 30;
 - (b). Stamping foils of heading No. 32.12; **A/S.0001**
 - (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 No. 32.01), or with polishes, creams or similar preparations (heading No. 34.05); **A/S.0001**
 - (e). Sensitised paper or paperboard of headings Nos. 37.01 to 37.04; **A/S.0001**
 - (f). Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22); **A/S.0001**
 - (g). Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer or plastics, the latter constituting more than half the total thickness, or articles of such materials (excluding wall coverings of heading No. 48.14) (Chapter 39); **A/S.0001**
 - (h). Articles of heading No. 42.02 (for example, travel goods); **A/S.0001**
 - (i). Articles of Chapter 46 (manufactures of plaiting material); **A/S.0001**
 - (k). Paper yarn or textile articles of paper yarn (Section XI); **A/S.0001**
 - (l). Articles of Chapter 64 or Chapter 65; **A/S.0001**
 - (m). Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter); **A/S.0001**
 - (n). Metal foil backed with paper or paperboard (generally Section XIV Section XV); **A/S.0001**
 - (o). Articles of heading No. 92.09; **A/S.0038**
 - (p). Articles of Chapter 95 (for example, toys, games, sports requisites) or **A/S.0038**
 - (q). Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies) **A/S.0038**
3. Subject to the provisions of Note 7, headings Nos. 48.01 to 48.05 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 fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed. **A/S.0001**

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent by mass of the total fibre content consists of wood fibres 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 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m². **A/S.0001**

5. For the purposes of heading No. 48.02 the expressions "paper and paper board, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a chemi-mechanical process and satisfying any of the following criteria: **A/S.0001**

For paper or paperboard of a mass of not more than 150 g/m²:

- a) containing 10 per cent or more of fibres obtained by a mechanical or chemi-mechanical process, and **A/S.0001**
 - (i). of a mass of not more than 80 g/m², or
 - (ii). coloured throughout the mass; or
- b) containing more than 8 percent ash, and
 - (i). of a mass of not more than 80 g/m², or
 - (ii). coloured throughout the mass; or
- c) containing more than 3 per cent ash and having a brightness of 60 per cent, or more; or **A/S.0001**
- d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa/ m²/g; or **A/S.0001**
- e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa/m²/ g **A/S.0001**

For paper or paperboard of a mass of more than 150 g/m²:

- (a). coloured throughout the mass; or
- (b). having a brightness of 60 per cent or more, and **A/S.0001**
 - (i). a caliper of 225 micrometres (microns) or less; or
 - (ii). a caliper more than 225 micrometers (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 per cent; or **A/S.0001**
- (c). having a brightness of less than 60 per cent, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 per cent. **A/S.0001**

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes. **A/S.0001**
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occur last in numerical order in the Schedule. **A/S.0001**
- 8. Headings Nos. 48.01 and 48.03 to 48.09 apply only to apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres: **A/S.0001**
 - (a). in strips or rolls of a width exceeding 36 cm; or **A/S.0001**
 - (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 No. 48.14, the expression "wallpaper and similar wall coverings" applies only to: **A/S.0001**
- (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: **A/S.0001**
- (i). Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics; **A/S.0001**
- (ii). With an uneven surface resulting from the incorporation of particles of wood, straw, etc; **A/S.0001**
- (iii). Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; **A/S.0001**
or
- (iv). Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven; **A/S.0001**
- (b). Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration; **A/S.0001**
- (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. **A/S.0001**

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 No. 48.23.

10. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated. **A/S.0001**
11. Heading No. 48.23 applies, INTER ALIA, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace. **A/S.0001**
12. Except for the goods of heading No. 48.14 or 48.21, 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. **A/S.0001**

SUBHEADING NOTES:

1. For the purposes of subheadings Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass exceeding 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 mass. **A/S.0001**

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

2. For the purposes of subheadings Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass of not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications: **A/S.0001**

- (a). Having a Mullen burst index of not less than 3,7 kPa m²/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction. **A/S.0001**
- (b). Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other mass: **A/S.0001**

Minimum tear mN		Minimum tensile kN/m Mass		
Mass g/m ²	Machine Direction	Machine Direction plus cross direction	Cross Direction	Machine direction plus cross direction
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 No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a combination of a 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/m² at 50 per cent relative humidity, at 23°C. **A/S.0038**
4. Subheading No. 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a mechanical and chemical processes, of a mass of 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m² at 50 per cent relative humidity, at 23°C **A/S.0038**
5. Subheading 4805.24 and 4805.25 cover paper and paperboard made wholly of mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer or dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa m²/g. **A/S.0001**
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47kPa m²/g. **A/S.0001**
7. For the purposes of subheading No. 4810.22, "light-mass coated paper" means paper, coated on both sides, of a total mass not exceeding 70 g/m², with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process. **A/S.0001**

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.01	4801.00	1	Newsprint, in rolls or sheets	kg	free	free	free	free	A/S.0001
	.10	9	Deleted with effect from 21.05.2008						A/S.0001
	.20	6	Deleted with effect from 21.05.2008						A/S.0001
	.90	7	Deleted with effect from 21.05.2008						A/S.0001
48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-card and stock and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding of heading No. 48.01 or 48.03); hand-made paper and Paperboard:						
	4802.10	0	- Hand-made paper and paperboard	kg	free	free	free	free	A/S.0001
	4802.20		- Paper and paperboard of a kind used as a base for photo-sensitive, heat sensitive or electro-sensitive paper or paperboard:						
	.20	9	-- In strips or rolls of a width exceeding 150 mm; in rectangular(including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001
	.90	7	-- Other	kg	15%	free	free	5,7%	A/S. 0038
	4802.30		Deleted with effect from 04.06.2007						A/S.0001
	4802.40		- Wallpaper base:						
	.20	8	-- In strips or rolls of a width exceeding 150 mm; in rectangular(including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001
	.90	9	-- Other	kg	15%	free	free	free	A/S. 0038
	4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:						
	4802.54		-- Of a mass of less than 40 g/m ² :						
.05	4	--- Of a mass of 25 g/m ² or more but not exceeding 35 g/m ²	kg	free	free	free	free	A/S.0001	
.20	8	--- Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001	
.30	5	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038	

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.02	.90	9	--- Other	kg	free	free	free	free	A/S. 0038
	4802.55		-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in rolls:						
	.20	4	--- Of a width exceeding 150 mm	kg	free	free	free	free	A/S.0001
	.30	1	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.90	5	--- Other	kg	free	free	free	free	A/S. 0038
	4802.56		-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:						
	.20	0	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001
	.30	8	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.90	1	--- Other	kg	free	free	free	free	A/S. 0038
	4802.57		-- Other, of a mass of 40 g/m ² or more but not more than 150 g/m ² :						
	.20	7	--- In strips or rolls of a width exceeding 150 mm; in rectangular(including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001
	.30	4	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.90	8	--- Other	kg	free	free	free	free	A/S. 0038
	4802.58		-- Of a mass of more than 150 g/m ² :						
	.20	3	--- In strips or rolls of a width exceeding 150 mm; in rectangular(including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001
	.30	0	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.90	4	--- Other	kg	free	free	free	free	A/S. 0038
	4802.6		- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:						
	4802.61		-- In rolls:						
	.20	3	--- Of a width exceeding 150 mm	kg	free	free	free	free	A/S.0001
	.30	0	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.90	4	--- Other	kg	free	free	free	free	A/S. 0038
	4802.62		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:						
	.20	6	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S.0001

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.02	4802.62	7	--- Other carbonising base paper	kg	15%	free	free	free	A/S. 0038
	.30	0	--- Other	kg	free	free	free	free	A/S. 0038
	4802.69		-- Other:						
	.20	4	--- In strips or rolls of a width exceeding 150 mm; in rectangular(including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm unfolded state	kg	free	free	free	free	A/S.0001
	.30	1	--- Other carbonising base paper	kg	free	free	free	free	A/S. 0038
	.90	5	--- Other	kg	free	free	free	free	A/S. 0038
48.03	4803.00	9	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 fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	kg	5%	free	free	1,6%	A/S.0001
48.04			Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03):						
	4804.1		- Kraftliner:						
	4804.11	3	-- Unbleached	kg	free	free	free	free	A/S.0001
	4804.19	4	-- Other	kg	free	free	free	free	A/S.0001
	4804.2		- Sack kraft paper:						
	4804.21	8	-- Unbleached	kg	free	free	free	free	A/S.0001
	4804.29	9	-- Other	kg	free	free	free	free	A/S.0001
	4804.3		- Other kraft paper and paperboard of a mass of 150 g/m ² or less:						
	4804.31	2	-- Unbleached	kg	free	free	free	free	A/S.0001
	4804.39	3	-- Other	kg	free	free	free	free	A/S.0001
	4804.4		- Other kraft paper and paperboard of a mass of more than 150 g/m ² but less than 225g/m ² :						
	4804.41	7	-- Unbleached	kg	free	free	free	free	A/S.0001
	4804.42	3	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	free	free	free	free	A/S.0001
	4804.49	8	-- Other	kg	free	free	free	free	A/S.0001
	4804.5		- Other kraft paper and paperboard of a mass of 225 g/m ² or more:						
	4804.51	1	-- Unbleached	kg	free	free	free	free	A/S.0001
	4804.52	8	-- Bleached uniformly throughout the mass and of which more than 95 percent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	free	free	free	free	A/S.0001
	4804.59	2	-- Other	kg	free	free	free	free	A/S.0001

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.06	4806.40	8	- Glassine and other glazed transparent or translucent papers	kg	free	free	free	free	A/S.0001
48.07	4807.00	3	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.	kg	free	free	free	free	A/S.0001
48.08			Paper and paperboard, corrugated(with or without glued flat surface sheets), creped crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03):						
	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	free	free	free	free	A/S.0001
	4808.20	6	Deleted with effect from 28.02.2012						A/S. 0038
	4808.30	0	Deleted with effect from 28.02.2012						A/S. 0038
	4808.40		- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	free	free	free	free	A/S. 0038
	4808.90	8	- Other	kg	free	free	free	free	A/S.0001
48.09			Carbon paper, self-copy paper and other copying or transfer papers(including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:						
	4809.10	5	Deleted with effect from 04.06.2007						A/S.0001
	4809.20	5	- Self-copy paper	kg	free	free	free	free	A/S.0018
	4809.90	1	- Other	kg	free	free	free	free	A/S.0001
48.10			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-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:						
	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:						
	4810.13		-- In rolls:						
	.20	9	--- Of a width not exceeding 150 mm	kg	free	free	free	1%	A/S. 0038
	.30	6	--- Other thermo copy paper	kg	free	free	free	free	A/S.0001
	.90	7	--- Other	kg	free	free	free	free	A/S.0001

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.10	4810.14		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:						
	.05	1	--- Thermo copy paper	kg	free	free	free	free	A/S.0001
	.10	8	--- Other with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	1%	A/S. 0038
	.90	6	--- Other	kg	free	free	free	free	A/S.0001
	4810.19		-- Other:						
	.05	3	--- Thermo copy paper	kg	free	free	free	free	A/S.0001
	.10	7	--- Other in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	1%	A/S. 0038
	.90	8	--- Other	kg	free	free	free	free	A/S.0001
	4810.2		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemical process:						
	4810.22		-- Light-mass coated paper:						
	.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038
	.90	8	--- Other	kg	free	free	free	free	A/S.0001
	4810.29		-- Other:						
	.05	8	--- Thermo copy paper	kg	free	free	free	free	A/S.0001
	.10	4	--- Other in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038
	.90	2	--- Other	kg	free	free	free	free	A/S.0001
	4810.3		- Kraft paper and paperboard(excluding 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 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less:						
	.10	8	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one other side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038
	.90	6	--- Other	kg	free	free	free	free	A/S.0001

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.11	4811.4		- Gummed or adhesive paper and paperboard:						
	4811.41		-- Self-adhesive:						
	.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038
	.90	4	--- Other	kg	6%	free	free	2.3%	A/S. 0038
	4811.49		-- Other:						
	.10	7	--- In strips or rolls of a width not exceeding 150 mm; rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	1%	A/S. 0038
	.90	5	--- Other	kg	free	free	free	free	A/S.0001
	4811.5		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):						
	4811.51		-- Bleached, of a mass of more than 150g/m ² :						
	.10	0	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state(excluding floor coverings on a base of paper or of paperboard, whether or not cut to size)	kg	free	free	free	free	A/S. 0038
	.90	9	--- Other	kg	free	free	free	free	A/S.0001
	4811.59		-- Other:						
	.10	1	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size)	kg	free	free	free	free	A/S. 0038
	.90	2	--- Other	kg	free	free	free	free	A/S.0001
	4811.60		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:						
	.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038
	.90	7	--- Other	kg	free	free	free	free	A/S.0001
4811.90		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:							
.10	2	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	A/S. 0038	
.90	0	--- Other	kg	free	free	free	free	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.12	4812.00	8	Filter blocks, slabs and plates, of paper pulp	kg	free	free	free	free	A/S.0001
48.13			Cigarette paper, whether or not cut to size or in the form of booklets or tubes:						
	4813.10	6	- In the form of booklets or tubes	kg	free	free	free	free	A/S.0001
	4813.20	0	- In rolls of a width not exceeding 5 cm	kg	free	free	free	free	A/S.0001
	4813.90	2	- Other	kg	free	free	free	free	A/S.0001
48.14			Wallpaper and similar wall cover rings; window transparencies of paper:						
	4814.10	8	Deleted with effect from 28.02.2012						A/S. 0038
	4814.20	4	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer or plastics	kg	free	free	free	free	A/S.0001
	4814.30	9	Deleted with effect from 04.06.2007						A/S.0001
	4814.90	6	- Other						
	.10		-- "Ingrain" paper	kg	free	free	free	free	A/S. 0038
	.90		-- Other	kg	free	free	free	free	A/S. 0038
48.15	4815.00	9	Deleted with effect from 04.06.2007						A/S.0001
48.16			Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading no. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:						
	4816.10	7	Deleted with effect from 04.06.2007						A/S.0001
	4816.20	1	- Self-copy paper	kg	free	free	free	free	A/S.0018
	4816.30	6	Deleted with effect from 04.06.2007						A/S.0001
	4816.90	3	- Other:						
	.10	0	-- Carbon or similar copying papers	kg	free	free	free	free	A/S. 0038
	.90	9	-- Other	kg	free	free	free	free	A/S.0001
48.17			Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard containing an assortment of paper stationery:						
	4817.10	0	- Envelopes	kg	20%	free	free	6%	A/S. 0038
	4817.20	5	- Letter cards, plain postcards and correspondence cards	kg	20%	free	free	6%	A/S. 0038
	4817.30	5	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%	free	free	6%	A/S. 0038

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.18			Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:						A/S. 0038
	4818.10	4	- Toilet paper	kg	20%	free	free	6%	A/S. 0038
	4818.20	9	- Handkerchiefs, cleansing or facial tissues and towels	kg	20%	free	free	6%	A/S. 0038
	4818.30	3	- Tablecloths and serviettes	kg	20%	free	free	6%	A/S. 0038
	4818.40	8	Deleted with effect from 28.02.2012						A/S. 0038
	4818.50	2	- Articles of apparel and clothing accessories	kg	20%	free	free	6%	A/S. 0038
	4818.90	0	- Other	kg	20%	free	free	6%	A/S. 0038
48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like:						
	4819.10	8	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	10%	free	free	3,8%	A/S. 0038
	4819.20	2	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	10%	free	free	3,8%	A/S. 0038
	4819.30	7	- Sacks and bags, having a base of a width of 40 cm or more	kg	10%	free	free	3,3%	A/S.0001
	4819.40	1	- Other sacks and bags, including cones	kg	10%	free	free	3,3%	A/S.0001
	4819.50	6	- Other packing containers, including record sleeves	kg	10%	free	free	3,8%	A/S. 0038
	4819.60	0	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	15%	free	free	5,7%	A/S. 0038
48.20			Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:						
	4820.10	8	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries similar articles	kg	15%	free	free	5,7%	A/S. 0038
	4820.20	2	- Exercise books	kg	15%	free	free	5,7%	A/S. 0038

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
48.20	4820.30	7	- Binders (excluding book covers), folders and file covers	kg	15%	free	free	5,7%	A/S. 0038
	4820.40	1	- Manifold business forms and interleaved carbon sets	kg	15%	free	free	5,7%	A/S. 0038
	4820.50	6	- Albums for samples or for collections	kg	15%	free	free	5,7%	A/S. 0038
	4820.90	4	- Other	kg	15%	free	free	5,7%	A/S. 0038
48.21			Paper or paperboard labels of all kinds, whether or not printed:						
	4821.10	1	- Printed	kg	15%	free	free	5,7%	A/S. 0038
	4821.90	8	- Other	kg	15%	free	free	5,7%	A/S. 0038
48.22			Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):						
	4822.10		- Of a kind used for winding textile yarn:						
	.10	2	-- Of a kind used with textile machinery, cone-shaped	kg	10%	free	free	3,3%	A/S.0001
	.90	0	-- Other	kg	free	free	free	free	A/S.0001
4822.90	1	- Other	kg	free	free	free	free	A/S.0001	
48.23			Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:						
	4823.1		Deleted with effect from 04.06.2007						A/S.0001
	4823.12	1	Deleted with effect from 04.06.2007						A/S.0001
	4823.19	6	Deleted with effect from 04.06.2007						A/S.0001
	4823.20	3	- Filter paper and paperboard	kg	free	free	free	free	A/S.0001
	4823.40	2	- Rolls, sheets and dials, printed, for self-recording apparatus	kg	15%	free	free	free	A/S.0001
	4823.60		Deleted with effect from 04.06.2007						A/S.0001
	4823.6		- Trays, dishes, plates, cups and the like, of paperboard:						A/S.0001
	4823.61	8	-- Of bamboo	kg	15%	free	free	5,7%	A/S. 0038
	4823.69	9	-- Other	kg	15%	free	free	5,7%	A/S. 0038
	4823.70	6	- Moulded or pressed articles of paper pulp	kg	free	free	free	free	A/S.0001
	4823.90		- Other:						
.03	3	-- Self-adhesive paper, in strips or in rolls	kg	20%	free	free	free	A/S. 0038	
.07	2	-- Cards for use with Jacquard or similar textile machines	kg	free	free	free	free	A/S.0001	

HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNOT ATION
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