

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 m²).
2. This Chapter does not cover:
 - a) articles of Chapter 30;
 - b) stamping foils of heading 32.12;
 - 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 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - e) sensitized paper or paperboard of headings 37.01 to 37.04;
 - f) paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - h) articles of heading 42.02 (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 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - n) metal foil backed with paper or paperboard (Section XV);
 - o) articles of heading 92.09; or
 - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 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 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres 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 65% by weight 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.

5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1) weighing not more than 80 g/m², or
 - 2) coloured throughout the mass; or
- b) containing more than 8% ash, and
 - 1) weighing not more than 80 g/m², or
 - 2) coloured throughout the mass; or
- c) containing more than 3% ash and having a brightness of 60% or more; or
- d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
- e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

- a) coloured throughout the mass; or
- b) having a brightness of 60% or more, and
 - 1) a caliper of 225 micrometres (microns) or less, or
 - 2) a calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 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% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
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 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- 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-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

- iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, designprinted 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 48.15.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 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.

SUBHEADING NOTES

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² 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% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - a) having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% 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 g/m ²	Minimum tear mN		Minimum tensile kN/m	
			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 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m² at 50% relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/g/m² at 50% relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of 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.m²/g
6. For the purposes of subheading 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/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/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

ADDITIONAL NOTES

1. For the purposes of subdivisions 4801.00.10.00 and 4802.61.11.00, the expression “newspaper” shall be taken to mean white paper or papers lightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing 40 g/m² or more but not more than 57 g/m², with watermarks not less than 4 cm but not more than 10 cm apart, on reels of a width of 31 cm or more, containing not more than 8% by weight of fillers, for printing daily newspapers, weekly papers or other periodicals of heading 4902, appearing at least ten times per year.
2. Paper for printing newspapers and periodicals shall be admitted duty-free subject to compliance with the conditions stipulated by the Dahir of 8 chaabane 1371 (3 May, 1952).

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5	48.01	4801.00	10	00	Newsprint, in rolls or sheets			
5				00	--- For printing newspapers and periodicals, subject to conditions laid down in current legislation	2.5	kg	-
5			90	00	--- Other	2.5	kg	-
	48.02				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 48.01 or 48.03; hand-made paper and paperboard			
5		4802.10	00	00	- Hand-made paper and paperboard	17.5	kg	-
		4802.20			- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro sensitive paper or paperboard			
					--- Weighing not more than 250 g/m ² :			
5			11	00	---- Containing 100% chemical wood pulp, weighing between 45 g/m ² and 110 g/m ² , for the manufacture of blueprint paper made mainly from bleached pulp or from pulp obtained by a mechanical process, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm and the other 15 cm in the unfolded state	2.5	kg	-
5			19	00	---- Other	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
5		4802.30	00	00	- Carbonizing base paper	17.5	kg	-
5		4802.40	00	00	- Wallpaper base	17.5	kg	-
					- Other paper and paperboard, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
		4802.54			-- Weighing less than 40 g/m ²			
5			10	00	--- Kraft paper and paperboard:	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
		4802.55			-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls			
5			10	00	--- Kraft paper and paperboard:	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
		4802.56			-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
5			10	00	--- Kraft paper and paperboard:	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
		4802.57			-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²			

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5	48.03	4802.58	10	00	--- Kraft paper and paperboard:	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
					-- Weighing more than 150 g/m²			
5			10	00	--- Kraft paper and paperboard:	17.5	kg	-
5		4802.61	90	00	--- Other	17.5	kg	-
					- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
					-- In rolls			
					--- Newsprint, other than that of heading 48.01:			
5			11	00	---- For printing newspapers and periodicals, subject to conditions laid down in current legislation	2.5	kg	-
5			19	00	---- Other	17.5	kg	-
5		4802.62	20	00	--- Kraft paper and paperboard	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
					-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
5			10	00	--- Newsprint, other than that of heading 48.01	25	kg	-
5		4802.69	20	00	--- Kraft paper and paperboard	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
					-- Others			
5		4803.00	10	00	--- Newsprint, other than that of heading 48.01	2.5	kg	-
5			20	00	--- Kraft paper and paperboard	17.5	kg	-
5			90	00	--- Other	17.5	kg	-
					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			
			10		--- Cellulose wadding, neither treated nor worked:			
5			10		---- Containing 45% of polyester, weighing between 65 g/m² and 70 g/m², in rolls of a width not exceeding 4 m	2.5	kg	-
5			90		---- Other	17.5	kg	-
			90		--- Other:			
8	48.04		10		- - - - Paper not further worked than corrugated, creped, crinkled, embossed or perforated	17.5	kg	-
5		90		----- Other	17.5	kg	-	
				Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03				
				- Kraftliner:				
5		4804.11	00	00	-- Unbleached	17.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5		4804.19	00	00	-- Other	17.5	kg	-
					- Sack kraft paper:			
		4804.21			-- Unbleached			
5			20	00	--- Weighing between 70 g/m ² and 100 g/m ² , on reels weighing 500 kg or more, of a width of 102 cm	2.5	kg	-
5			80	00	--- Other	17.5	kg	-
5		4804.29	00	00	-- Other	17.5	kg	-
					- Other kraft paper and paperboard weighing 150 g/m ² or less:			
		4804.31			-- Unbleached			
5			10	00	--- Paper for the manufacture of paper yarn ("spinning kraft paper", weighing between 40 g/m ² and 45 g/m ² , imported on reels	2.5	kg	-
					--- Other:			
5			20	00	---- Weighing between 70 g/m ² and 100 g/m ² , on reels weighing 500 kg or more, of a width of 102 cm	2.5	kg	-
5			80	00	---- Other	17.5	kg	-
		4804.39			-- Other			
5			10	00	--- Paper for the manufacture of paper yarn ("spinning kraft paper", weighing between 40 g/m ² and 45 g/m ² , imported on reels	2.5	kg	-
5			80	00	---- Other	17.5	kg	-
					- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
5		4804.41	00	00	-- Unbleached	17.5	kg	-
5		4804.42	00	00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	17.5	kg	-
5		4804.49	00	00	-- Other	17.5	kg	-
					- Other kraft paper and paperboard weighing 225 g/m ² or more:			
5		4804.51	00	00	-- Unbleached	17.5	kg	-
5		4804.52	00	00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	17.5	kg	-
5		4804.59	00	00	-- Other	17.5	kg	-
	48.05				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:			
5		4805.11	00	00	-- Semi-chemical fluting paper	17.5	kg	-
5		4805.12	00	00	-- Straw fluting paper	17.5	kg	-
5		4805.19	00	00	-- Other	17.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5		4805.24	10	00	- Testliner (recycled liner board): -- Weighing not more than 150 g/m ²			
					----- Paper for electrical capacitors	2.5	kg	-
5			90	00	---- Other	17.5	kg	-
		4805.25			-- Weighing more than 150 g/m ²			
5			10	00	----- Paper for electrical capacitors	2.5	kg	-
5			90	00	---- Other	17.5	kg	-
5		4805.30	00	00	- Sulphite wrapping paper	17.5	kg	-
5		4805.40	00	00	- Filter paper and paperboard	17.5	kg	-
5		4805.50	00	00	- Felt paper and paperboard	2.5	kg	-
					- Other:			
5		4805.91	10	00	-- Weighing not more than 150 g/m ² --- For electrical capacitors	2.5	kg	-
5			80	00	--- Other	17.5	kg	-
		4805.92			-- Weighing more than 150 g/m ² but less than 225 g/m ²			
5			10	00	--- For electrical capacitors	2.5	kg	-
5			80	00	--- Other	17.5	kg	-
		4805.93			-- Weighing 225 g/m ² or more			
5			10	00	--- For electrical capacitors	2.5	kg	-
5			80	00	--- Other	17.5	kg	-
	48.06				Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets			
5		4806.10	00	00	- Vegetable parchment	17.5	kg	-
5		4806.20	00	00	- Greaseproof papers	17.5	kg	-
5		4806.30	00	00	- Tracing papers	17.5	kg	-
		4806.40			- Glassine and other glazed transparent or translucent papers			
5			20	00	--- weighing 48g or more but not more than 52g in rolls of a width of 34 cm	10	kg	-
5			80	00	--- Other	17.5	kg	-
5	48.07	4807.00	00	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	17.5	kg	-
	48.08				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 No. 48.03			
		4808.10			- Corrugated paper and paperboard, whether or not perforated			

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5			10	00	--- Not further worked than corrugated (with or without glued flat surface sheets):			
				00	---- Kraft paper and paperboard	17.5	kg	-
5			23	00	---- Other:			
				00	----- Paper for the manufacture of filters for motor vehicle and industrial engines, of a thickness of less than 900 microns, weighing less than 235 g/m ² , on reels, imported by the manufacturers concerned and transported direct to the factory	2.5	kg	-
5			27	00	----- Other	17.5	kg	-
				00	--- Other:			
8			91	00	---- Kraft paper and paperboard	17.5	kg	-
8			99	00	---- Other	17.5	kg	-
8		4808.20	00	00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	17.5	kg	-
8		4808.30	00	00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	17.5	kg	-
8		4808.90	00	00	- Other	17.5	kg	-
	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			
5		4809.10	00	00	- Carbon or similar copying papers	25	kg	-
5		4809.20	00	00	- Self-copy paper	25	kg	-
		4809.90			- Other			
5			10	00	--- Coated, for printing flongs	25	kg	-
			90		--- Other:			
5			10		---- Coated with paraffin, stearine or wax	25	kg	-
5			20		---- Printed	25	kg	-
5			90		---- Other	25	kg	-
	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			
					- 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% by weight of the total fibre content consists of such fibres:			
		4810.13			-- In rolls			
5			20	00	--- Weighing not more than 150 g/m ²	17.5	kg	-
			80		--- Other:			
8			10		----- Ruled, lined or squared	17.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5		4810.14	90		----- Other -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	17.5	kg	-
5			20	00	--- no side of which exceeds 36 cm:	17.5	kg	-
			80		--- Other:			
8			10		----- Ruled, lined or squared	17.5	kg	-
5		4810.19	90		----- Other -- Other	17.5	kg	-
5			20	00	--- no side of which exceeds 36 cm:	17.5	kg	-
			80		--- Other:			
8			10		----- Ruled, lined or squared	17.5	kg	-
5			90		----- Other	17.5	kg	-
					- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
5		4810.22	00	00	-- Light-weight coated paper	17.5	kg	-
		4810.29			-- Other			
5			20	00	--- rectangular (including square), no side of which exceeds 36 cm or in rolls of a width not exceeding 15 cm	17.5	kg	-
			80		--- Other:			
8			10		---- Ruled, lined or squared	17.5	kg	-
5			90		--- Other paper and paperboard	17.5	kg	-
					- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
5		4810.31	00	00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	17.5	kg	-
5		4810.32	00	00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²			
5		4810.39	00	00	-- Other	17.5	kg	-
					- Other paper and paperboard:			
5		4810.92	00	00	-- Multi-ply	17.5	kg	-
5		4810.99	00	00	-- Other	17.5	kg	-
	48.11				Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10			

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5		4811.10	00	00	- Tarred, bituminized or asphalted paper and paperboard	17.5	kg	-
		4811.41			- Gummed or adhesive paper and paperboard:			
					- - Self-adhesive			
5			10	00	--- weighing between 40g or more but not more than 45g, in rollers of a width or between 15 cm or more but not more than 25cm	2.5	kg	-
5			90	00	--- Other	17.5	kg	-
5		4811.49	00	00	- - Other	17.5	kg	-
					- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
5		4811.51	00	00	- - Bleached, weighing more than 150 g/m ²	17.5	kg	-
		4811.59			- - Other			
5			10	00	--- Impregnated with resins, for the manufacture of packages for milk, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	2.5	kg	-
5			20	00	--- Coated, covered or impregnated with silicones or impregnated with phenolic or nitrocellulosic resins, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	2.5	kg	-
			30		--- Coated or impregnated with artificial resins:			
5			10		---- Creped Kraft paper coated or impregnated on one side with butadiene-styrene latex and on the other side with vinyl-acrylic latex, weighing not more than 65 g/m ² , on reels of a width of 375 mm	2.5	kg	-
5			90		---- Other	17.5	kg	-
5			41	00	--- Of laminated paper or paperboard, unbleached or bleached, not printed, for the manufacture of packaging for beverages, liquid milk or other liquid or pasty foodstuffs, coated with transparent polyethylene film of both sides in rolls, weighing 168 g/m ² or more, not scored or grooved to facilitate cutting for the manufacture of the individual packages	2.5	kg	-
5			49	00	--- Of laminated paper or paperboard, unbleached or bleached, not printed, for the manufacture of packaging for beverages, liquid milk or other liquid or pasty foodstuffs, coated with transparent polyethylene film on one side in rolls, weighing 168 g/m ² or more, not scored or grooved to facilitate cutting for the manufacture of the individual packages	2.5	kg	-
						2.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5			50	00	--- Of laminated paper or paperboard, unbleached or bleached, not printed, for the manufacture of packages for beverages, liquid milk or other liquid or pasty foodstuffs, coated on one face with a transparent polyethylene film and lined on the other face (the inside face of the package) with aluminium foil coated with transparent polyethylene film, weighing 168 g/m ² or more, not marked (not scored) to facilitate cutting during the manufacture of individual packages, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	2.5	kg	-
5			60	00	--- Laminates consisting of paperboard and aluminium foil covered with foil of plastics, in rolls, weighing 250 g/m ² or more, of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	2.5	kg	-
5			80	00	--- Other, including impregnated tracing paper	2.5	kg	-
		4811.60			- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	17.5	kg	-
					--- Coated with paraffin, stearine or wax:			
5			11	00	---- Tear-proof, for the manufacture of gaskets or similar joints for heat engines, of a thickness of 0.1 mm or more but not more than 4 mm, on reels, of a width of more than 40 cm but not more than 200 cm	10	kg	-
5			19	00	---- Other	17.5	kg	-
5			99	00	--- Other	17.5	kg	-
		4811.90			- Other paper, paperboard, cellulose wadding and webs of cellulose fibres			
					--- Surface-coloured, non-coated:			
5			11	00	---- For laminates, in rolls, weighing 80 g/m ² or more but not more than 120 g/m ² , of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	17.5	kg	-
5			19	00	---- Other	25	kg	-
					--- Printed:			
5			21	00	---- Waterproofed, on reels of a length between 20 cm and 30 cm	2.5	kg	-
5			28	00	---- Other	17.5	kg	-
					--- Other:			
5			91	00	---- Treated, for the manufacture of abrasive paper, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	17.5	kg	-
5			92	00	---- Varnished, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	17.5	kg	-
5			93	00	---- Velvet and similar paper	17.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5			94	00	---- For transfers, in rolls, of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	17.5	kg	-
5			95	00	---- Externally reinforced with textile yarn or fabric, in rolls of a width exceeding 15 cm or in sheets, one side of which exceeds 36 cm and the other side of which exceeds 15 cm in the unfolded state	17.5	kg	-
5			99	00	---- Other	10	kg	-
5	48.12	4812.00	00	00	Filter blocks, slabs and plates, of paper pulp	17.5	kg	-
5	48.13				Cigarette paper, whether or not cut to size or in the form of booklets or tubes			
8		4813.10	00	00	- In the form of booklets or tubes	2.5	kg	-
8		4813.20	00	00	- In rolls of a width not exceeding 5 cm	2.5	kg	-
		4813.90			- Other			
8			10	00	--- Cut to size or shape	2.5	kg	-
5			90	00	--- Other	2.5	kg	-
	48.14				Wallpaper and similar wall coverings; window transparencies of paper			
		4814.10			- "Ingrain" paper			
8			10	00	--- With one or two margins or of a maximum width of 60 cm	17.5	kg	-
5			90	00	---- Other	17.5	kg	-
		4814.20			- 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 of plastics			
			10	00	--- With one or two margins or of a maximum width of 60 cm:	17.5	kg	-
					--- Other:			
5			91	00	----- Of chemical derivatives of natural rubber	10	kg	-
5			99	00	---- Other	17.5	kg	-
		4814.30			- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven			
8			10	00	--- With one or two margins or of a maximum width of 60 cm	17.5	kg	-
					--- Other:			
8			91	00	---- Of coated, covered or coloured paper	17.5	kg	-
5			99	00	---- Other	17.5	kg	-
		4814.90			- Other			
5			10	00	--- With one or two margins or of a maximum width of 60 cm; window transparencies	17.5	kg	-
					--- Other:			
5			20	00	---- Of coated, covered or coloured paper	17.5	kg	-
					---- Other:			
5			91	00	----- Of kraft paper, corrugated or embossed	17.5	kg	-
8			99	00	----- Other	17.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	48.15	4815.00	00	00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	17.5	kg	-
	48.16				Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes			
		4816.10	00		- Carbon or similar copying papers			
8			10		--- Cut to size or shape	17.5	kg	-
5			90		--- Other	17.5	kg	-
		4816.20	00		- Self-copy paper			
5			10		--- Cut to size or shape	17.5	kg	-
5			90		--- Other	17.5	kg	-
8		4816.30	00	00	- Duplicator stencils	2.5	kg	-
		4816.90	00		- Other			
8			10		--- Paper for offset plates	17.5	kg	-
5			20		--- Offset plates for office machines	17.5	kg	-
5			90		--- Other	17.5	kg	-
	48.17				Envelopes, letter cards, plain postcards and correspondence cards, of paper or paper			
8		4817.10	00	00	- Enveloppes	25	kg	-
8		4817.20	00	00	- Letter cards, plain postcards and correspondence cards	25	kg	-
8		4817.30	00	00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	25	kg	-
	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, napkins for babies, 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 fibres			
		4818.10			- Toilet paper			
5			10	00	--- Cut to size or shape	25	kg	-
					--- Other:			
					---- Not further worked than corrugated, creped, crinkled, embossed or perforated:			
5			20	00	----- Corrugated	25	kg	-
					-----Other:			
8			30	00	----- Of kraft paper:	25	kg	-
8			40	00	----- Other	25	kg	-
5			90	00	---- Other	25	kg	-
		4818.20	00		- Handkerchiefs, cleansing or facial tissues and towels			

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	48.19	4818.30	00	30 --- Handkerchiefs	25	kg	-
8			00	40 --- cleansing or facial tissues	25	kg	-
8			00	80 --- towels	25	kg	-
8			00	- Tablecloths and serviettes			
8			00	10 --- Of cellulose wadding	25	kg	-
8			00	20 --- Of paper	25	kg	-
8			00	90 --- Other	25	kg	-
8		4818.40	00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles			
8			00	10 --- Of cellulose wadding	25	kg	-
8			00	20 --- Paper tissues	25	kg	-
8		4818.50	00	90 --- Other	25	kg	-
8			00	- Articles of apparel and clothing accessories			
8			00	10 --- Of cellulose wadding	25	kg	-
8		4818.90	00	90 --- Other	25	kg	-
8			00	- Other			
8			00	10 --- Of cellulose wadding	25	kg	-
8		4819.10	00	90 --- Other	25	kg	-
5			00	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			
5			00	- Cartons, boxes and cases, of corrugated paper or paperboard			
5		4819.20	10	00 --- Printed folding boxes, made from a composite of several layers of papers or paper board between which a protective polyethylene film or a layer of wax is inserted, of a width of between 180 mm and 400 mm of a length of between 300 mm and 690 mm and weighing between 400 g/m ² and 615 g/m ²	10	kg	-
5			90	00 ---- Other	25	kg	-
5			10	00 - Folding cartons, boxes and cases, of non-corrugated paper or paperboard			
5			10	00 --- Printed folding boxes, made from a composite of several layers of papers or paper board between which a protective polyethylene film or a layer of wax is inserted, of a width of between 180 mm and 400 mm of a length of between 300 mm and 690 mm and weighing between 400 g/m ² and 615 g/m ²	10	kg	-
5			90	--- Other :			
5			10	---- Folding cartons of solid paperboard	25	kg	-
5		4819.20	20	---- Semi-stamped boxes	25	kg	-
5			30	---- Round boxes	25	kg	-

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8		4819.30	90	---- Other - Sacks and bags, having a base of a width of 40 cm or more	25	kg	-
5			10 00	--- Of paper or paperboard:	25	kg	-
5		4819.40	90 00	--- Other - Other sacks and bags, including cones	25	kg	-
5			10 00	--- Of paper or paperboard:	25	kg	-
5		4819.50	90 00	--- Other - Other packing containers, including record sleeves	25	kg	-
5			10 00	--- Of paper or paperboard: ---- Of corrugated paper or paperboard	25	kg	-
5			22 00	---- Other: ----- Milk cartons of waterproof paperboard of a capacity of ¼ litre, ½ litre or 1 litre, imported by the manufacturers concerned and transported direct to the factory	2.5	kg	-
8			28 00	----- Other	10	kg	-
8			90 00	--- Other	25	kg	-
8		4819.60	00 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25	kg	-
	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			
8		4820.10	00 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25	kg	-
8		4820.20	00 00	- Exercise books	25	kg	-
8		4820.30	00 00	- Binders (other than book covers), folders and file covers	25	kg	-
8		4820.40	00 00	- Manifold business forms and interleaved carbon sets	25	kg	-
8		4820.50	00 00	- Albums for samples or for collections	25	kg	-
8		4820.90	00 00	- Other	25	kg	-
	48.21			Paper or paperboard labels of all kinds, whether or not printed			
5		4821.10	00 00	- Printed	25	kg	-
5		4821.90	00 00	- Other	25	kg	-
	48.22			Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)			
5		4822.10	00 00	- Of a kind used for winding textile yarn	2.5	kg	-
5		4822.90	00 00	- Other	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	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			
					- Gummed or adhesive paper, in strips or rolls:			
5		4823.12	00	00	-- Self-adhesive	25	kg	-
5		4823.19	00	00	-- Other	25	kg	-
		4823.20			- Filter paper and paperboard			
					- - - In sheets other than rectangular (including square) sheets or in rectangular (including square) sheets of which no side exceeds 36 cm; paper in rolls or strips of a width not exceeding 15 cm:			
5			13	00	- - - - For the manufacture of filters for motor vehicle and industrial engines, invisibly impregnated with resin, of a thickness of less than 710 microns, weighing less than 235 g/m ² , on reels weighing more than 30 kg, imported by the manufacturers concerned and transported direct to the factory	2.5	kg	-
5			17	00	- - - - Other	25	kg	-
5			90	00	- - - - Other	25	kg	-
		(4823.30)			(Deleted heading)			
5		4823.40	00	00	- Rolls, sheets and dials, printed for self-recording apparatus	25	kg	-
		(4823.51)			(Deleted heading)			
		(4823.59)			(Deleted heading)			
		4823.60	00		- Trays, dishes, plates, cups and the like, of paper or paperboard			
8			10		- - - Printed cups of polyethylene, paper or paperboard composites of a capacity of between 10 cl and 75 cl	17.5	kg	-
8			90		- - - Other	25	kg	-
		4823.70	00		- Moulded or pressed articles of paper pulp			
8			10		- - - Moulded sheets for packing eggs	25	kg	-
8			90		- - - Other	25	kg	-
		4823.90			- Other			
					- - - Paper and paperboard in sheets other than rectangular or in rectangular (including square) sheets of which no side exceeding 36 cm; paper and paperboard in strips or rolls of a width not exceeding 15 cm:			
5			11	00	- - - - For electrical capacitors	25	kg	-
5			12	00	- - - - Folded strip, whether or not coated, for wickerwork or other uses	25	kg	-
5			13	00	- - - - "Methocel" electrolytic paper for dry cells and dry batteries	2.5	kg	-
5			15	00	- - - - Webs of cellulose fibres of a width between 140 mm and 145 mm	2.5	kg	-
5			16	00	- - - - Paper and paperboard, of a kind used for writing, printing or other graphic purposes	25	kg	-
			18		- - - - Other:			
5			10		- - - - Kraft paper, on reels, weighing 70 g/m ² , of a width not exceeding 12 mm	2.5	kg	-

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5			90	----- Other --- Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres: ---- Perforated paper and paperboard for Jacquard and similar	25	kg	-
5		20	00	attachments ---- Other:	2.5	kg	-
5		31	00	----- Electric coil cores	17.5	kg	-
5		32	00	----- Printing flongs, not impressed	17.5	kg	-
8		33	00	----- Paper gaskets and washers	25	kg	-
8		34	00	----- Prepared filters	2.5	kg	-
		35	00	----- Cards, whether or not in strips, for punch card machines:	2.5	kg	-
8		36	00	----- Corners for wallpaper and other wall coverings	25	kg	-
8		37	00	----- Fans and hand screens, frames and handles therefor, and parts of such frames and handles	25	kg	-
8		38	00	----- Textile spinning cans	2.5	kg	-
		39		----- Other:			
5		10		----- Printed cards for statistical machines	25	kg	-
8		60		----- Dress patterns, models and templates, whether or not assembled	2.5	kg	-
8		70		----- Discs and strip, fringed or scalloped, for packing	10	kg	-
8		80		----- Other --- Other, in strips or in rolls of a width exceeding 15 cm but not exceeding 36 cm:	25	kg	-
		41		---- Kraft paper and paperboard, not covered or coated, other than those of heading 48.02 or 48.03:			
5		10		----- Kraftliner ----- Other kraft paper and paperboard weighing not more than 150 g/m ² : ----- Unbleached:	25	kg	-
5		31		----- Paper for the manufacture of paper yarn ("spinning kraft paper", weighing per between 40 g/m ² and 45 g/m ² imported on reels by match manufacturers and transported direct to the factory)	2.5	kg	-
5		33		----- Other, for laminates, weighing 140 g/m ² or more	17.5	kg	-
5		35		----- Other ----- Other:	25	kg	-
5		36		----- Paper for the manufacture of paper yarn ("spinning kraft paper", weighing per between 40 g/m ² and 45 g/m ² imported on reels by match manufacturers and transported direct to the factory)	2.5	kg	-
5		39		----- Other ----- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : ----- Unbleached:	2.5	kg	-
5		41		----- For laminates, weighing not more than 170 g/m ²	17.5	kg	-
5		42		----- Other	25	kg	-

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5			49	----- Other	25	kg	-
5			90	----- Other paper and paperboard, weighing 225 g/m ² or more	25	kg	-
		42		---- Other paper and paperboard, not coated or covered, not further worked than as specified in Note 2 to this Chapter:			
5			10	----- Semi-chemical fluting paper	2.5	kg	-
				----- Multi-ply paper and paperboard:			
5			21	----- For electrical capacitors	2.5	kg	-
5			22	----- Treated, for abrasive paper	17.5	kg	-
5			23	----- Coloured throughout the mass, for laminates, weighing 80 g/m ² or more but not more than 120 g/m ²	17.5	kg	-
5			29	----- Other	25	kg	-
5			30	----- Sulphite wrapping paper	25	kg	-
5			40	----- Filter paper and paperboard	25	kg	-
5			50	----- Felt paper and paperboard	2.5	kg	-
				----- Other paper and paperboard:			
5			91	----- For electrical capacitors	2.5	kg	-
5			92	----- Treated, for abrasive paper	17.5	kg	-
5			93	----- Coloured throughout the mass, for laminates, weighing 80 g/m ² or more but not more than 120 g/m ²	17.5	kg	-
5			99	----- Other	25	kg	-
5		43	00	---- Sulphurized paper and paperboard, greaseproof paper, tracing paper and glassine paper and other transparent and translucent calendered paper:	25	kg	-
5		44	00	---- Composite paper and paperboard, not coated, covered or impregnated, whether or not internally reinforced	25	kg	-
		45		---- Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in heading 4803:			
				----- Corrugated paper and paperboard, whether or not perforated:			
5			11	----- Paper for the manufacture of filters for motor vehicle and industrial engines, of a thickness of less than 900 microns, weighing less than 235 g/m ² , on reels, imported by the manufacturers concerned and transported direct to the factory	2.5	kg	-
5			19	----- Other	25	kg	-
8			80	----- Other	25	kg	-
		49		---- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
5			10	----- Printed, embossed or perforated	25	kg	-
				----- Other:			
5			91	----- Weighing not more than 15 g/m ² for the manufacture of stencil paper	17.5	kg	-
5			99	----- Other	25	kg	-
				---- Other:			

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8			50	00	---- Mechanically manufactured paper, paperboard, cellulose wadding and webs of cellulose fibres, not impregnated, coated, covered, printed, decorated or worked:	25	kg	-
			60	00	---- Paper and paperboard, creped, crinkled, embossed or perforated, in rolls or in sheets	25	kg	-
					---- Other paper and paperboard:			
			92	00	----- For transfers	17.5	kg	-
			98	00	----- Other	25	kg	-