

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 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) Sensitised paper or paperboard of headings 3701 to 3704;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - (g) Paper-reinforced stratified of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
 - (h) Articles of heading 4202 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (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 towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
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 fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard,

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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 newspaper, of which not less than 50% 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” means 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 85 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 2.5kPa. 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 caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) Having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

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

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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 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.
8. Headings 4801, and 4803, to 4809, 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 “wall paper and similar wall coverings” applies only to:
 - (a) Paper in rolls, of 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 (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise is 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 goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial

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representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUB-HEADING NOTES:

1. For the purposes of sub-headings 4804 11 and 4804 19, “Kraft-liner” 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 fibre 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 sub-headings 480421 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 g/m² and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - (b) Having minimum for tear and tensile as indicate in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	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

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3. For the purposes of sub-heading 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 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/m² at 50% relative humidity, at 23⁰C.
4. Sub-headings 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 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% relative humidity, at 23⁰ C.
5. Sub-heading 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 2kPa.m²/g.
6. For the purposes of sub-heading 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 sub-heading 4810 22, “light-weight coated paper” means paper, coated on both sides, of 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.

Exim Code	Item Description	Policy	Policy Conditions
4801	NEWSPRINT, IN ROLLS OR SHEETS		
4801 00	<i>Newsprint, in rolls or sheets:</i>		
4801 00 10	Glazed	Restricted	
4801 00 90	Other	Restricted	
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR		

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	(INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD		
4802 10	<i>Hand-made paper and paperboard:</i>		
4802 10 10	Paper	Free	
4802 10 20	Paperboard	Free	
4802 20	<i>Paper and paper-board of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:</i>		
4802 20 10	Photographic base paper, uncoated	Free	
4802 20 90	Other	Free	
4802 40 00	Wall paper base	Free	
	<i>Other paper and paperboard, not containing fibres obtained by a mechanical or a chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</i>		
4802 54	<i>Weighing less than 40 g/m²:</i>		
4802 54 10	India Paper	Free	
4802 54 20	Litho and offset paper	Free	
4802 54 30	Duplicating paper	Free	
4802 54 40	Airmail paper	Free	
4802 54 50	Tissue paper	Free	
4802 54 90	Other	Free	
4802 55	<i>Weighing 40g/m² or more but not more than 150g/m², in rolls:</i>		
4802 55 10	Litho and offset paper	Free	
4802 55 20	Drawing paper	Free	
4802 55 30	Duplicating paper	Free	
4802 55 40	Account book paper	Free	
4802 55 50	Bank, bond and cheque paper	Restricted	
4802 55 60	Currency note paper	Restricted	
4802 55 70	Paper for security printing, currency paper, stamp paper	Restricted	
4802 55 90	Other	Free	
4802 56	<i>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:</i>		
4802 56 10	Litho and offset paper	Free	

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4802 56 20	Drawing paper	Free	
4802 56 30	Duplicating paper	Free	
4802 56 40	Account book paper	Free	
4802 56 50	Bank, bond and cheque paper	Restricted	
4802 56 60	Currency note paper	Restricted	
4802 56 70	Paper for security printing, currency paper, stamp paper	Restricted	
4802 56 90	Other	Free	
4802 57	<i>Other, weighing 40 g/m² or more but not more than 150 g/m²:</i>		
4802 57 10	Litho and offset paper	Free	
4802 57 20	Drawing paper	Free	
4802 57 30	Duplicating paper	Free	
4802 57 40	Account book paper	Free	
4802 57 50	Bank, bond and cheque paper	Restricted	
4802 57 60	Currency note paper	Restricted	
4802 57 70	Paper for security printing, currency paper, stamp paper	Restricted	
4802 57 90	Other	Free	
4802 58	<i>Weighing more than 150 g/m²:</i>		
4802 58 10	Litho and offset paper	Free	
4802 58 20	Drawing paper	Free	
4802 58 30	Duplicating paper	Free	
4802 58 40	Bank, bond and cheque paper	Restricted	
4802 58 50	Paper for security printing, currency paper, stamp paper	Restricted	
4802 58 90	Other	Free	
	<i>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:</i>		
4802 61	<i>In rolls:</i>		
4802 61 10	Drawing paper	Free	
4802 61 20	Poster paper	Free	
4802 61 30	Printing paper dyed or marbled in mass	Free	
4802 61 40	Account book paper	Free	
4802 61 50	Automatic data processing machine paper	Free	
4802 61 60	Paper for security printing, currency paper, stamp paper	Restricted	
4802 61 90	Other	Free	
4802 62	<i>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the</i>		

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	<i>unfolded state:</i>		
4802 62 10	Drawing paper	Free	
4802 62 20	Poster paper	Free	
4802 62 30	Printing paper dyed or marbled in mass	Free	
4802 62 40	Account book paper	Free	
4802 62 50	Automatic data processing machine paper	Free	
4802 62 60	Paper for security printing, currency paper, stamp paper	Restricted	
4802 62 90	Other	Free	
4802 69	<i>Other:</i>		
4802 69 10	Drawing paper	Free	
4802 69 20	Poster paper	Free	
4802 69 30	Printing paper dyed or marbled in mass	Free	
4802 69 40	Account book paper	Free	
4802 69 50	Automatic data processing machine paper	Free	
4802 69 60	Paper for security printing, currency paper, stamp paper	Restricted	
4802 69 90	Other	Restricted	
4803	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		
4803 00	<i>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:</i>		
4803 00 10	In commercial size rolls of width size 36 cm and above	Free	
4803 00 90	Other	Free	
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803		
	<i>Kraftliner:</i>		
4804 11 00	Unbleached	Free	

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4804 19 00	Other	Free	
	<i>Sack kraft paper:</i>		
4804 21 00	Unbleached	Free	
4804 29 00	Other	Free	
	<i>Other kraft paper and paperboard weighing 150 g/m² or less:</i>		
4804 31 00	Unbleached	Free	
4804 39 00	Other	Free	
	<i>Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:</i>		
4804 41 00	Unbleached	Free	
4804 42 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	Free	
4804 49 00	Other	Free	
	<i>Other kraft paper and paperboard weighing 225 g/m² or more:</i>		
4804 51 00	Unbleached	Free	
4804 52 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	Free	
4804 59 00	Other	Free	
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
	<i>Fluting paper:</i>		
4805 11 00	Semi-chemical fluting paper	Free	
4805 12 00	Straw fluting paper	Free	
4805 19 00	Other	Free	
	<i>Testliner (recycled liner board):</i>		
4805 24 00	Weighing 150 g/m ² or less	Free	
4805 25 00	Weighing more than 150 g/m ²	Free	
4805 30 00	Sulphite wrapping paper	Free	
4805 40 00	Filter paper and paperboard	Free	
4805 50 00	Felt paper and paperboard	Free	

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	<i>Other:</i>		
4805 91 00	Weighing 150 g/m ² or less	Free	
4805 92 00	Weighing more than 150 g/m ² but less than 225 g/m ²	Free	
4805 93 00	Weighing 225 g/m ² or more	Free	
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS		
4806 10 00	Vegetable parchment	Free	
4806 20 00	Greaseproof papers	Free	
4806 30 00	Tracing papers	Free	
4806 40	<i>Glassine and other glazed transparent or translucent papers:</i>		
4806 40 10	Glassine papers	Free	
4806 40 90	Other	Free	
4807	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
4807 00	<i>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:</i>		
4807 00 10	Straw paper and other straw board, whether or not covered with paper other than straw paper	Free	
4807 00 90	Other	Free	
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803		
4808 10 00	Corrugated paper and paperboard, whether or not perforated	Free	

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4808 40	<i>Kraft paper, creped or crinkled, whether or not embossed or perforated:</i>		
4808 40 10	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	
4808 40 10	Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	
4808 90 00	Other	Free	
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 00	Self-copy paper	Free	
4809 90 00	Other	Free	
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 - COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
	<i>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:</i>		
4810 13	<i>In rolls:</i>		
4810 13 10	Imitation art paper	Free	
4810 13 20	Art paper	Free	
4810 13 30	Chrome paper or paper board	Free	
4810 13 90	Other	Free	
4810 14	<i>In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:</i>		
4810 14 10	Imitation art paper	Free	
4810 14 20	Art paper	Free	
4810 14 30	Chrome paper or paper board	Free	

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4810 14 90	Other	Free	
4810 19	<i>Other:</i>		
4810 19 10	Imitation art paper	Free	
4810 19 20	Art paper	Free	
4810 19 30	Chrome paper or paper board	Free	
4810 19 90	Other	Free	
	<i>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:</i>		
4810 22 00	Light-weight coated paper	Free	
4810 29 00	Other	Free	
	<i>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</i>		
4810 31 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	Free	
4810 32 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	Free	
4810 39	<i>Other:</i>		
4810 39 10	Insulating paper	Free	
4810 39 20	Electric insulating press board	Free	
4810 39 30	Insulation boards (homogenous)	Free	
4810 39 90	Other	Free	
	<i>Other paper and paperboard:</i>		
4810 92 00	Multi-ply	Free	
4810 99 00	Other	Free	
4811	PAPER, PAPERBOARD, CELLULOSE WADING 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		

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	THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810		
4811 10 00	Tarred, bituminised or asphalted paper and paperboard	Free	
	<i>Gummed or adhesive paper and paperboard:</i>		
4811 41 00	Self-adhesive	Free	
4811 49 00	Other	Free	
	<i>Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):</i>		
4811 51	<i>Bleached weighing more than 150 g/m²:</i>		
4811 51 10	Aseptic packaging paper	Free	
4811 51 90	Other	Free	
4811 59	<i>Other:</i>		
4811 59 10	Aseptic packaging paper	Free	
4811 59 90	Other	Free	
4811 60 00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	Free	
4811 90	<i>Other paper, paperboard, cellulose wadding and webs of cellulose fibres:</i>		
	<i>Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp impregnated; chromo board, raw base paper for sensitising coated, surface marbled paper, leather board and imitation leather board; and matrix board:</i>		
4811 90 11	Hand made paper and paperboard, rules, lined or squared but not otherwise printed	Free	
4811 90 12	Chromo and art paper, coated	Free	
4811 90 13	Building board of paper or pulp, impregnated	Free	
4811 90 14	Chromo board	Free	
4811 90 15	Raw base paper for sensitising, coated	Free	
4811 90 16	Surface marbled paper	Free	
4811 90 17	Leather board and imitation leather board	Free	
4811 90 18	Matrix board	Free	
	<i>Other:</i>		
4811 90 91	Grape guard paper	Free	

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4811 90 92	Asceptic packaging paper	Free	
4811 90 93	Thermal paper for fax machines	Free	
4811 90 94	Thermal paper in jumbo rolls (size 1 mt and above in width and 5000 mt And above in length)	Free	
4811 90 99	Other	Free	
4812 00 00	Filter blocks, slabs and plates, of paper pulp	Free	
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
4813 10 00	In the form of booklets or tubes	Free	
4813 20 00	In rolls of a width not exceeding 5 cm	Free	
4813 90	<i>Other:</i>		
4813 90 10	Cigarette paper in bulk, or in sheets	Free	
4813 90 90	Other	Free	
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
4814 10 00	"Ingrain" paper	Free	
4814 20 00	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	Free	
4814 90 00	Other	Free	
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	<i>Self-copy paper:</i>		
4816 20 10	Duplicating paper, cut to size	Free	
4816 20 20	Paper for Fax machine	Free	
4816 20 90	Other	Free	
4816 90	<i>Other:</i>		
4816 90 10	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	Free	
4816 90 20	Calculating machine paper in rolls and strips not exceeding 15 cm in width	Free	
4816 90 90	Other	Free	

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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	Envelopes	Free	
4817 20 00	Letter cards, plain postcards and correspondence cards	Free	
4817 30	<i>Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</i>		
4817 30 10	Writing blocks	Free	
4817 30 90	Other	Free	
4818	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, TABLE CLOTHS, 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		
4818 10 00	Toilet paper	Free	
4818 20 00	Handkerchiefs, cleaning or facial tissues and towels	Free	
4818 30 00	Tablecloths and serviettes	Free	
4818 50 00	Articles of apparel and clothing accessories	Free	
4818 90 00	Other	Free	
4819	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	<i>Cartons, boxes and cases, of corrugated paper or paperboard:</i>		
4819 10 10	Boxes	Free	

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4819 10 90	Other	Free	
4819 20	<i>Folding cartons, boxes and cases, of non-corrugated paper and paperboard:</i>		
4819 20 10	Cartons, boxes, cases, intended for the packing of match sticks	Free	
4819 20 20	Boxes	Free	
4819 20 90	Other	Free	
4819 30 00	Sacks and bags, having a base of a width of 40 cm or more	Free	
4819 40 00	Other sacks and bags, including cones	Free	
4819 50	<i>Other packing containers, including record sleeves:</i>		
4819 50 10	Made of corrugated paper or paperboard	Free	
4819 50 90	Other	Free	
4819 60 00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTER LEAVED 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	<i>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:</i>		
4820 10 10	Registers, account books	Free	
4820 10 20	Letter pads	Free	
4820 10 90	Other	Free	
4820 20 00	Exercise books	Free	
4820 30 00	Binders (other than book covers), folders and file covers	Free	
4820 40 00	Manifold business forms and interleaved carbon sets	Free	
4820 50 00	Albums for samples or for collections	Free	

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4820 90	<i>Other:</i>		
4820 90 10	Blotting paper cut to size	Free	
4820 90 90	Other	Free	
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
4821 10	<i>Printed:</i>		
4821 10 10	Paper tags	Free	
4821 10 20	Labels	Free	
4821 10 90	Other	Free	
4821 90	<i>Other:</i>		
4821 90 10	Labels	Free	
4821 90 90	Other	Free	
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)		
4822 10 00	Of a kind used for winding textile yarn	Free	
4822 90	<i>Other:</i>		
4822 90 10	Paper tubes	Free	
4822 90 90	Other	Free	
4823	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 20 00	Filter paper and paperboard	Free	
4823 40 00	Rolls, sheets and dials, printed for self-recording apparatus	Free	
	<i>Trays, dishes, plates, cups and the like, of paper and paperboard:</i>		
4823 61 00	Of bamboo	Free	
4823 69 00	Other	Free	
4823 70	<i>Moulded or pressed article of paper pulp:</i>		
4823 70 10	Paper pulp moulded trays	Free	
4823 70 20	Wood pulp board	Free	
4823 70 30	Articles made of paper mache other than artware	Free	

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	and mounded or pressed goods of wood pulp		
4823 70 90	Other	Free	
4823 90	Other :		
	<i>Braille paper, cellulose in sole board or sheet, packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker, patterns made of papers for leather footwear, leather garments and goods; Patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paper-board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations and decorative laminates:</i>		
4823 90 11	Braille paper	Free	
4823 90 12	Cellulose in sole board or sheet	Free	
4823 90 13	Packing and wrapping paper	Free	
4823 90 14	Paper for cigarette filter tips	Free	
4823 90 15	Paper cone for loud speaker	Free	
4823 90 16	Patterns made of papers for leather footwear, leather garments and goods	Free	
4823 90 17	Patterns made of paper for articles of apparel and clothing accessories	Free	
4823 90 18	Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	Free	
4823 90 19	Decorative laminates	Free	
	<i>Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like:</i>		
4823 90 21	Pre-punched cards	Free	
4823 90 22	Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	Free	
4823 90 23	Typewriting paper cut to size	Free	
4823 90 30	Plain or embossed seals made of paper, laminated paper or paper gaskets	Free	

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4823 90 90	Other	Free	

Policy Conditions of this Chapter:

(1) The conditions for import of currency paper (water-mark bank note paper) are as follows:

(i) Import of Water-mark Bank Note Paper may be made, without an import licence, by the Note Printing Presses of the Government of India, namely, Currency Note Press, Nasik; Bank Note Press, Dewas; Bharatiya Reserve Bank Note Mudran Ltd., Mysore; Bharatiya Reserve Bank Note Mudran Pvt. Ltd., Salboni and Bharatiya Reserve Bank Note Mudran Ltd., Bangalore subject to Actual User Condition on a specific letter of approval from the Ministry of Finance (Department of Economic Affairs), Government of India for the import. The letter of approval of the Ministry of Finance should be submitted to the Customs for clearance of the import.

(ii) The importer shall furnish quarterly returns of the quantity and value of the imports made by him to the Ministry of Finance for the quarters ending 30th June, 30th September, 31st December and 31st March of each financial year, within 30 days of the close of the quarter concerned.

[Public Notice No.112-ITC(PN)/92-97 dated 15.03.1993, 302(PN)/92-97 dated 28.7.1995, and 355 (PN)/91-97 dated 27.3.96 and Notification No.40/97-02 dated 23.3.1998]

(2) Item cover under Exim Code heading 4801 shall however be permitted without an import licence subject to Actual User condition to those who hold 'Registrations Certificate' issued by the Registrar of Newspapers for India (RNI), Ministry of Information and Broadcasting, New Delhi, on submission of necessary documentary evidence, duly authenticated by the RNI, to the satisfaction of the Customs authorities at the time of clearance of goods. In addition, importer shall also be required to submit an annual audited statement reflecting the total quantity and value of the newsprint consumed and quantity of newsprint imported by them in the preceding (Licensing) year to the Registrar of Newspapers for India, by 30th April of each year. The format of the declaration and the annual statement and other guidelines in this regard shall be as announced by the Ministry of Information and Broadcasting from time to time.

(3) The conditions for import of Security Printing Paper are as follows:

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- (i) Import of Security Printing Paper may be made without an import licence by India Security Press, Nasik and Security Paper Press, Hyderabad subject to actual user condition on specific letter of approval from the Ministry of Finance (Department of Economic Affairs), Government of India for the import. The letter of approval of Ministry of Finance should be submitted to the Customs for clearance of the import.

- (ii) The importer shall furnish quarterly returns of the quantity and value of the imports made by him to the Ministry of Finance for the quarters ending 30th June, 30th September, 31st December and 31st March of each financial year, within 30 days of the close of the quarter concerned.