

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARDX
48-1Notes

1. This chapter does not cover:
 - (a) Articles of chapter 30;
 - (b) Stamping foils of heading 3212;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - (e) Sensitized paper or paperboard of headings 3701 to 3704;
 - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (chapter 39);
 - (g) Articles of heading 4202 (for example, travel goods);
 - (h) Articles of chapter 46 (manufactures of plaiting material);
 - (ij) Paper yarn or textile articles of paper yarn (section XI);
 - (k) Articles of chapter 64 or chapter 65;
 - (l) 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);
 - (m) Metal foil backed with paper or paperboard (section XV);
 - (n) Articles of heading 9209; or
 - (o) Articles of chapter 95 (for example, toys, games, sports equipment) or chapter 96 (for example, buttons).
2. Subject to the provisions of note 6, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibers, colored or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibers which have been otherwise processed, for example, by coating or impregnation.
3. In this chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 percent by weight of the total fiber content consists of wood fibers obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square meter and not more than 57 g per square meter and having an ash content by weight not exceeding 8 percent.
4. In addition to hand-made paper and paperboard, heading 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

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

 - (a) Containing 10 percent or more of fibers obtained by a mechanical process, and
 1. weighing not more than 80 g/m², or
 2. colored throughout the mass; or
 - (b) Containing more than 8 percent ash, and
 1. weighing not more than 80 g/m², or
 2. colored throughout the mass; or
 - (c) Containing more than 3 percent ash and having a brightness of 60 percent or more*; or
 - (d) Containing more than 3 percent but not more than 8 percent ash, having a brightness under 60 percent* and a burst index equal to or less than 2.5 kPa/g/m²; or
 - (e) Containing 3 percent ash or less, having a brightness of 60 percent or more* and a burst index equal to or less than 2.5 kPa/g/m².

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

- (a) Colored throughout the mass; or
- (b) Having a brightness of 60 percent or more*, and
 - 1. a caliper of 225 micrometers (microns) or less, or
 - 2. a caliper of more than 225 micrometers but not more than 508 micrometers (microns) and an ash content of more than 3 percent; or
- (c) Having a brightness of less than 60 percent*, a caliper of 254 micrometers (microns) or less and an ash content of more than 8 percent.

*Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

Heading 4802 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.

- 5. In this chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes.
- 6. Paper, paperboard, cellulose wadding and webs of cellulose fibers answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the tariff schedule.
- 7. Headings 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibers:
 - (a) In strips or rolls of a width exceeding 15 cm; or
 - (b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of note 6, in heading 4802.

- 8. For the purposes of heading 4814, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-colored, design-printed or otherwise surface-decorated (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, colored, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading 4815.

- 9. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 10. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 11. Except for the articles of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in chapter 49.

Subheading Notes

- For the purposes of subheading 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 percent by weight of the total fiber content consists of wood fibers obtained by the chemical sulfate or soda processes, in rolls, weighing more than 115 g/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:

<u>Weight</u> <u>(g/m²)</u>	<u>Minimum Mullen bursting strength</u> <u>(kPa)</u>
115	393
125	417
200	637
300	824
400	961

- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 percent by weight of the total fiber content consists of fibers obtained by the chemical sulfate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5 percent in the cross direction and of more than 2 percent in the machine direction.
- Having minima for tear and tensile as indicated in the following table, or the linearly interpolated equivalent for any other weight:

<u>Weight</u>	<u>Minimum tear</u>		<u>Minimum tensile</u>	
	<u>Machine direction</u>	<u>Machine direction plus cross direction</u>	<u>Cross direction</u>	<u>Machine direction plus cross direction</u>
<u>(grams per square meter)</u>	<u>(millinewtons)</u>		<u>(kilonewtons per meter)</u>	
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

- For the purposes of subheading 4805.10, "semichemical fluting paper" means paper, in rolls, of which not less than 65 percent by weight of the total fiber content consists of unbleached hardwood fibers obtained by a semichemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50 percent relative humidity, at 23°C.
- For the purposes of subheading 4805.30, "sulfite wrapping paper" means machine-glazed paper, of which more than 40 percent by weight of the total fiber content consists of wood fibers obtained by the chemical sulfite process, having an ash content not exceeding 8 percent and having a Mullen burst index of not less than 15.
- For the purposes of subheading 4810.21, "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 percent by weight of the total fiber content consists of wood fibers obtained by a mechanical process.

Additional U.S. Notes

- For the purposes of this chapter the provisions for cellulose wadding and webs of cellulose fibers cover only products obtained from the pulp of chapter 47.
- Samples used in determining the weight of paper or paperboard classifiable in this chapter according to weight shall be conditioned in an atmosphere at 50 percent (\pm 2 percent) relative humidity and at a temperature of 23°C (\pm 2°C).

Statistical Note

1. The term "standard newsprint paper" covers printing papers of heading 4801 which conform to the following specifications:
Weight: Not less than 46.3 g/m² nor more than 57 g/m².
Size: Rolls not less than 33 cm wide and not less than 71 cm in diameter; sheets not less than 51 cm by 76 cm.
Thickness: Not more than 0.11 mm.
Sizing: Time of transudation of water shall be not more than 10 seconds by the ground glass method.
Ash Content: Not more than 6.5 percent.
Color and Finish: White; or tinted shades of pink, peach or green in rolls; not more than 50 percent gloss when tested with the Ingersoll glarimeter.

4801.00.00		Newsprint, in rolls or sheets.....	Free		Free
	20	Standard newsprint paper.....	t		
	40	Other.....	t		
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade paper and paperboard:			
4802.10.00	00	Handmade paper and paperboard.....	kg..... 2.4%	Free (A, CA, E, IL, J)	17.5%
4802.20.00	00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard.....	m ² Free		20%
4802.30		Carbonizing base paper:			
4802.30.20	00	Weighing not over 15 g/m ²	kg..... 2.6%	Free (A, CA, E, IL, J)	38%
4802.30.40	00	Weighing over 15 g/m ²	kg..... 2%	Free (A, CA, E, IL, J)	30.5%
4802.40.00	00	Wallpaper base (hanging paper).....	kg..... Free		10%
		Other paper and paperboard, not containing fibers obtained by a mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:			
4802.51		Weighing less than 40 g/m ² :			
4802.51.10	00	Writing paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	28%
4802.51.40	00	India and bible paper.....	kg..... 1.8%	Free (A, CA, E, IL, J)	18%
4802.51.90	00	Other.....	kg..... Free		11.5%
4802.52		Weighing 40 g/m ² or more but not more than 150 g/m ² :			
4802.52.10	00	Writing paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	28%
4802.52.15	00	Cover paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	30%
4802.52.20	00	Drawing paper.....	kg..... 1.6%	Free (A, CA, E, IL, J)	15.5%
4802.52.40	00	India and bible paper.....	kg..... 1.8%	Free (A, CA, E, IL, J)	18%
4802.52.90	00	Other.....	kg..... Free		11.5%
4802.53		Weighing more than 150 g/m ² :			
4802.53.10	00	Writing paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	28%
4802.53.15	00	Cover paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	30%
4802.53.20	00	Drawing paper.....	kg..... 1.6%	Free (A, CA, E, IL, J)	15.5%
4802.53.90	00	Other.....	kg..... 1.6%	Free (A, CA, E, IL, J)	24.5%
	40	Bristols.....	kg		
	80	Other.....	kg		
4802.60		Other paper and paperboard, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical process:			
4802.60.10	00	Writing paper and cover paper.....	kg..... 2.4%	Free (A, CA, E, IL, J)	28%
4802.60.20	00	Drawing paper.....	kg..... 1.6%	Free (A, CA, E, IL, J)	15.5%
4802.60.90	00	Other.....	kg..... Free		11.5%

4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creped, crinkled, embossed, perforated, surface-colored, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state:				
4803.00.20	00	Cellulose wadding.....	kg.....	3.5%	Free (A,CA,E,IL,J)	24%
4803.00.40	00	Other.....	kg.....	Free		36%
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:				
		Kraftliner:				
4804.11.00	00	Unbleached.....	kg.....	Free		20%
4804.19.00	00	Other.....	kg.....	Free		20%
		Sack kraft paper:				
4804.21.00	00	Unbleached.....	kg.....	Free		30%
4804.29.00	00	Other.....	kg.....	Free		30%
		Other kraft paper and paperboard weighing 150 g/m ² or less:				
		Unbleached:				
		Condenser paper:				
4804.31.10	00	Weighing over 15 g/m ² but not over 30 g/m ²	kg.....	2%	Free (A,CA,E,IL,J)	20.5%
4804.31.20	00	Other.....	kg.....	4.3%	Free (A,CA,E,IL,J)	25%
4804.31.40		Wrapping paper.....	kg.....	Free		30%
	20	Bag or sack paper.....	kg			
	40	Other.....	kg			
4804.31.60	00	Other.....	kg.....	4%	Free (A*,CA,E,IL,J)	30%
4804.39		Other:				
4804.39.20	00	Condenser paper.....	kg.....	4.3%	Free (A,CA,E,IL,J)	25%
4804.39.40		Wrapping paper.....	kg.....	Free		30%
	20	Bag or sack paper.....	kg			
	40	Other.....	kg			
4804.39.60		Other.....	kg.....	4%	Free (A,CA,E,IL,J)	30%
	20	Base stock for trays, dishes, plates, cups and the like.....	kg			
	40	Other.....	kg			

4804 (con.)		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 (con.):			
		Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41		Unbleached:			
4804.41.20	00	Wrapping paper.....	kg.....	Free	30%
4804.41.40	00	Other.....	kg.....	4%	Free (A,CA,E,IL,J) 30%
4804.42.00		Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process.....		Free	30%
	10	Base stock for milk cartons and other beverage containers.....	kg		
		Other:			
	20	Folding carton stock.....	kg		
	30	Base stock for trays, dishes, plates, cups and the like.....	kg		
		Other:			
	40	Base stock for packaging.....	kg		
	50	Other.....	kg		
4804.49.00	00	Other.....	kg.....	4%	Free (A,CA,E,IL,J) 30%
		Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51.00	00	Unbleached.....	kg.....	Free	30%
4804.52.00		Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process.....		Free	30%
	10	Base stock for milk cartons and other beverage containers.....	kg		
		Other:			
	20	Folding carton stock.....	kg		
	30	Base stock for trays, dishes, plates, cups and the like.....	kg		
		Other:			
	40	Base stock for packaging.....	kg		
	50	Other.....	kg		
4804.59.00	00	Other.....	kg.....	4%	Free (A,CA,E,IL,J) 30%

4805		Other uncoated paper and paperboard, in rolls or sheets:				
4805.10.00	00	Semichemical fluting paper (corrugating medium).....	kg.....	4%	Free (A,CA,E,IL,J)	30%
4805.21.00		Multi-ply paper and paperboard:				
		Each layer bleached.....		Free		30%
	20	Folding carton board.....	kg			
	40	Other.....	kg			
4805.22.00		With only one outer layer bleached.....		Free		30%
	20	Folding carton board.....	kg			
	40	Other.....	kg			
4805.23.00		Having three or more layers of which only the two outer layers are bleached.....		Free		30%
	20	Folding carton board.....	kg			
	40	Other.....	kg			
4805.29.00		Other.....		Free		30%
	20	Folding carton board.....	kg			
	40	Other.....	kg			
4805.30.00	00	Sulfite wrapping paper.....	kg.....	2.4%	Free (A,CA,E,IL,J)	30%
4805.40.00	00	Filter paper and paperboard.....	kg.....	4.2%	Free (A,CA,E,IL,J)	11¢/kg + 15%
4805.50.00	00	Felt paper and paperboard.....	kg.....	Free		10%
4805.60		Other paper and paperboard, weighing 150 g/m ² or less:				
		Condenser paper.....	kg.....	4.3%	Free (A,CA,E,IL,J)	25%
4805.60.30	00	Bibulous paper.....	kg.....	Free		30%
4805.60.40	00	Wrapping paper.....	kg.....	Free		30%
		Other:				
		Weighing not over 15 g/m ²	kg.....	1.5%	Free (A,CA,E,IL,J)	30%
4805.60.50	00	Weighing over 15 g/m ² but not over 30 g/m ²	kg.....	Free		11¢/kg + 15%
4805.60.70	00	Weighing over 30 g/m ²		4%	Free (A,CA,E,IL,J)	30%
		Corrugating medium.....	kg			
	20	Other.....	kg			
4805.70		Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² :				
		Pressboard.....	kg.....	4.9%	Free (A,CA,E,IL,J)	30%
4805.70.20	00	Other.....		Free		30%
	20	Construction paper.....	kg			
	40	Linerboard containing by weight less than 80 percent chemical sulfate wood pulp.....	kg			
	60	Other.....	kg			
4805.80		Other paper and paperboard, weighing 225 g/m ² or more:				
		Pressboard.....	kg.....	4.9%	Free (A,CA,E,IL,J)	30%
4805.80.20	00	Other.....		Free		30%
	20	Wet machine board.....	kg			
	40	Construction paper.....	kg			
	60	Linerboard containing by weight less than 80 percent chemical sulfate wood pulp.....	kg			
	90	Other.....	kg			
4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:				
		Vegetable parchment.....	kg.....	Free		19%
4806.10.00	00	Greaseproof papers.....	kg.....	Free		7¢/kg + 15%
4806.20.00	00	Tracing papers.....	kg.....	Free		7¢/kg + 15%
4806.30.00	00	Glassine and other glazed transparent or translucent papers.....	kg.....	Free		7¢/kg + 15%

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:			
4807.10.00	00	Paper and paperboard, laminated internally with bitumen, tar or asphalt.....	kg.....	Free	30%
		Other:			
4807.91.00	00	Straw paper and paperboard, whether or not covered with paper other than straw paper.....	kg.....	2.8%	Free (A,CA,E,IL,J) 30%
4807.99		Other:			
4807.99.20	00	Cloth-lined or reinforced paper.....	kg.....	2.4%	Free (A,CA,E,IL,J) 22.5%
4807.99.40	00	Other.....	kg.....	Free	30%
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading 4803 or 4818:			
4808.10.00	00	Corrugated paper and paperboard, whether or not perforated.....	kg.....	4%	Free (A,CA,E,IL,J) 30%
4808.20.00	00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated.....	kg.....	Free	36%
4808.30.00	00	Other kraft paper, creped or crinkled, whether or not embossed or perforated.....	kg.....	Free	36%
4808.90		Other:			
4808.90.20	00	Creped or crinkled.....	kg.....	3.4%	Free (A,CA,E,IL,J) 36%
4808.90.40	00	Embossed.....	kg.....	2%	Free (A,CA,E,IL,J) 18.5%
4808.90.60	00	Other.....	kg.....	5.3%	Free (A,CA,E,IL,J) 35%
4809		Carbon paper, self-copy paper and other coated or impregnated copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates) whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state:			
4809.10		Carbon or similar copying papers:			
4809.10.20	00	Weighing not over 15 g/m ²	kg.....	2.8%	Free (A,CA,E,IL,J) 38%
4809.10.40	00	Weighing over 15 g/m ²	kg.....	Free	30.5%
4809.20		Self-copy paper:			
4809.20.20	00	Writing paper.....	kg.....	4.4%	Free (A,CA,E,IL,J) 35%
4809.20.40	00	Other.....	kg.....	Free	25%
4809.90		Other:			
4809.90.20	00	Stereotype-matrix board and mat.....	kg.....	5.8%	Free (A,CA,E,IL,J) 35%
		Decalcomania paper:			
4809.90.40	00	Simplex.....	kg.....	2.8%	Free (A,CA,E,IL,J) 15%
4809.90.60	00	Duplex.....	kg.....	Free	Free
		Other:			
4809.90.70	00	Impregnated, coated or both, but not otherwise treated.....	kg.....	Free	25%
4809.90.80	00	Other.....	kg.....	1.9%	Free (A,CA,E,IL,J) 20%

4810		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface-decorated or printed, in rolls or sheets:			
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical process or of which not more than 10 percent by weight of the total fiber content consists of such fibers:			
		Weighing not more than 150 g/m ² :			
4810.11		Basic paper to be sensitized for use in photography.....	m ²	0.9%	Free (A,CA,E,IL,J) 5%
4810.11.20		Baryta coated.....	m ²		
	20	Other.....	m ²		
	40				
4810.11.30	00	India or bible paper.....	kg.....	1.7%	Free (A,CA,E,IL,J) 24%
4810.11.90	00	Other.....	kg.....	2.5%	Free (A,CA,E,IL,J) 37%
4810.12.00	00	Weighing more than 150 g/m ²	kg.....	2.6%	Free (A,CA,E,IL,J) 42%
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical process:			
4810.21.00	00	Light-weight coated paper.....	kg.....	2.5%	Free (A,CA,E,IL,J) 37%
4810.29.00	00	Other.....	kg.....	2.5%	Free (A,CA,E,IL,J) 37%
		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31.00		Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process and weighing 150 g/m ² or less.....		Free	25%
	20	Folding carton board.....	kg		
	40	Base stock for trays, dishes, plates, cups and the like.....	kg		
	60	Other.....	kg		
4810.32.00		Bleached uniformly throughout the mass and of which more than 95 percent by weight of the total fiber content consists of wood fibers obtained by a chemical process and weighing more than 150 g/m ²		Free	25%
	20	Folding carton board.....	kg		
	40	Base stock for trays, dishes, plates, cups and the like.....	kg		
	60	Other.....	kg		
4810.39		Other:			
4810.39.20	00	Whether or not impregnated, but not otherwise treated.....	kg.....	Free	25%
4810.39.40	00	Other.....	kg.....	1.9%	Free (A,CA,E,IL,J) 20%
		Other paper and paperboard:			
4810.91		Multi-ply:			
4810.91.20	00	Weighing more than 150 g/m ²	kg.....	Free	30%
4810.91.40	00	Other.....	kg.....	1.9%	Free (A,CA,E,IL,J) 20%
4810.99.00	00	Other.....	kg.....	1.9%	Free (A,CA,E,IL,J) 20%

4811		Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, surface-decorated or printed, in rolls or sheets, other than goods of heading 4803, 4809, 4810 or 4818:				
4811.10.00	00	Tarred, bituminized or asphalted paper and paperboard.....	kg.....	Free		10%
		Gummed or adhesive paper and paperboard:				
4811.21.00	00	Pressure-sensitive.....	kg.....	5.8%	Free (A,CA,E,IL,J)	40%
4811.29.00	00	Other.....	kg.....	Free		14%
		Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):				
4811.31		Bleached, weighing more than 150 g/m ² :				
4811.31.20	10	0.3 mm or more in thickness.....	kg.....	Free		30%
		Base stock for milk cartons and other beverage containers.....	kg			
		Other:				
	20	Folding carton stock.....	kg			
	30	Base stock for trays, dishes, plates, cups and the like.....	kg			
		Other:				
	40	Base stock for packaging.....	kg			
	50	Other.....	kg			
4811.31.40	00	Other.....	kg.....	2.6%	Free (A,CA,E,IL,J)	42%
4811.39		Other:				
4811.39.20	00	Printing paper.....	kg.....	2.5%	Free (A,CA,E,IL,J)	37%
4811.39.40		Other.....	kg.....	Free		25%
	20	Folding carton stock.....	kg			
	40	Other.....	kg			
4811.40.00	00	Paper and paperboard, coated, impregnated or covered with wax, paraffin, stearin, oil or glycerol.....	kg.....	3.4%	Free (A,CA,E,IL,J)	17.5%
4811.90		Other paper, paperboard, cellulose wadding and webs of cellulose fibers:				
4811.90.10	00	Handmade paper.....	kg.....	3.9%	Free (A,CA,E,IL,J)	27%
		Other:				
4811.90.20	00	Wholly or partly covered with flock, gelatin, metal or metal solutions.....	kg.....	3.3%	Free (A,CA,E,IL,J)	22.5%
		Other:				
4811.90.30	00	Impregnated with latex.....	kg.....	Free		25%
		Other:				
4811.90.40	00	Weighing not over 15 g/m ²	kg.....	2.9%	Free (A,CA,E,IL,J)	30%
4811.90.60	00	Weighing over 15 g/m ² but not over 30 g/m ²	kg.....	Free		20%
4811.90.80	00	Weighing over 30 g/m ²	kg.....	2%	Free (A,CA,E,IL,J)	18.5%
4812.00.00	00	Filter blocks, slabs and plates, of paper pulp.....	kg.....	3.7%	Free (A,CA,E,IL,J)	20%
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes:				
4813.10.00	00	In the form of booklets or tubes.....	kg.....	4.9% <u>1/</u>	Free (A,CA,E,IL, J) <u>1/</u>	60% <u>1/</u>
4813.20.00	00	In rolls of a width not exceeding 5 cm.....	kg.....	4.9%	Free (A,CA,E,IL,J)	60%
4813.90.00	00	Other.....	kg.....	4.9%	Free (A,CA,E,IL,J)	60%

1/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of:
 (1) 0.625¢ per 50 papers;
 (2) 1.25¢ per 50 tubes.

4814		Wallpaper and similar wallcoverings; window transparencies of paper:					
4814.10.00	00	"Ingrain" paper.....	kg.....	Free		3.3¢/kg + 20%	
4814.20.00	00	Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, colored, design-printed or otherwise decorated layer of plastics.....	kg.....	Free		3.3¢/kg + 20%	
4814.30.00	00	Wallpaper and similar wallcoverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven...	kg.....	Free		3.3¢/kg + 20%	
4814.90.00	00	Other.....	kg.....	Free		3.3¢/kg + 20%	
4815.00.00	00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.....	kg.....	3.7%	Free (A,CA,E,IL,J)	40%	
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:					
4816.10.00	00	Carbon or similar copying papers.....	kg.....	3%	Free (A,CA,E,IL,J)	30%	
4816.20.00	00	Self-copy paper.....	kg.....	3%	Free (A,CA,E,IL,J)	30%	
4816.30.00	00	Duplicator stencils.....	kg.....	3%	Free (A,CA,E,IL,J)	30%	
4816.90.00	00	Other.....	kg.....	2.8%	Free (A,CA,E,IL,J)	35%	
4817		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:					
4817.10.00	00	Envelopes.....	thousands	4%	Free (A,CA,E,IL,J)	35%	
4817.20		Letter cards, plain postcards and correspondence cards:					
4817.20.20	00	Sheets of writing paper, with border gummed or perforated, with or without inserts, prepared for use as combination sheets and envelopes.....	kg.....	5.1%	Free (A,CA,E,IL,J)	40%	
4817.20.40	00	Other.....	kg.....	3.2%	Free (A,CA,E,IL,J)	33%	
4817.30.00	00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.....	kg.....	4.2%	Free (A,CA,E,IL,J)	40%	

4818		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, table napkins, diapers, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibers:			
4818.10.00	00	Toilet paper.....	kg.....	5.3% <u>1/</u>	Free (A,CA,E,IL,J) 35%
4818.20.00		Handkerchiefs, cleansing or facial tissues and towels.....		5.3% <u>2/</u>	Free (A,CA,E,IL,J) 35%
	20	Towels.....	kg		
	40	Other.....	kg		
4818.30.00	00	Tablecloths and table napkins.....	kg.....	5.3%	Free (A,CA,E,IL,J) 35%
4818.40		Sanitary napkins and tampons, diapers and diaper liners and similar sanitary articles:			
4818.40.20	00	Of paper pulp.....	kg.....	Free	30%
4818.40.40		Other.....		5.3%	Free (A,CA,E,IL,J) 35%
	10	Sanitary napkins and tampons.....	kg		
	30	Diapers and diaper liners.....	kg		
	60	Other.....	kg		
4818.50.00	00	Articles of apparel and clothing accessories..	kg.....	5.6%	Free (A*,CA,E,IL, J) 26.5%
4818.90.00	00	Other.....	kg.....	3%	Free (A,CA,E,IL,J) 30%
4819		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like:			
4819.10.00		Cartons, boxes and cases, of corrugated paper or paperboard.....		2.8%	Free (A,CA,E,IL,J) 35%
	20	Sanitary food and beverage containers....	kg		
	40	Other.....	kg		
4819.20.00		Folding cartons, boxes and cases, of non-corrugated paper or paperboard.....		2.8%	Free (A,CA,E,IL,J) 35%
	20	Sanitary food and beverage containers....	kg		
	40	Other.....	kg		
4819.30.00		Sacks and bags, having a base of a width of 40 cm or more.....		5.3%	Free (A,CA,E,IL,J) 35%
	20	Shipping sacks and multiwall bags, other than grocers' bags.....	kg		
	40	Other.....	kg		
4819.40.00		Other sacks and bags, including cones.....		5.3%	Free (A,CA,E,IL,J) 35%
	20	Shipping sacks and multiwall bags, other than grocers' bags.....	kg		
	40	Other.....	kg		
4819.50		Other packing containers, including record sleeves:			
4819.50.20	00	Sanitary food and beverage containers....	kg.....	4.3%	Free (A,CA,E,IL,J) 35%
4819.50.30	00	Record sleeves.....	kg.....	4.4¢/kg	Free (A,CA,E,IL,J) 19.3¢/kg
4819.50.40		Other.....		5.3%	Free (A,CA,E,IL,J) 35%
	20	Fiber drums, cans, tubes and similar containers.....	kg		
	40	Other:			
		Rigid boxes and cartons.....	kg		
	60	Other.....	kg		
4819.60.00	00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like.....	kg.....	5.3%	Free (A,CA,E,IL,J) 35%

1/ See heading 9902.48.18.
2/ See heading 9902.48.19.

4820		Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (looseleaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers (including cover boards and book jackets) of paper or paperboard:			
4820.10		Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:			
4820.10.20		Diaries, notebooks and address books, bound; memorandum pads, letter pads and similar articles.....	4%	Free	(A, CA, E, IL, J) 25%
	10	Diaries and address books.....	No.		
	20	Memorandum pads, letter pads and similar articles.....	No.		
	50	Other.....	No.		
4820.10.40	00	Other.....	No.....	Free	25%
4820.20.00	00	Exercise books.....	No.....	Free	25%
4820.30.00		Binders (other than book covers), folders and file covers.....	5.3%	Free	(A, CA, E, IL, J) 35%
	20	Looseleaf binders.....	kg		
	40	Other.....	kg		
4820.40.00	00	Manifold business forms and interleaved carbon sets.....	kg.....	5.3%	Free (A, CA, E, IL, J) 26.5%
4820.50.00	00	Albums for samples or for collections.....	No.....	4%	Free (A, CA, E, IL, J) 30%
4820.90.00	00	Other.....	kg.....	5.3%	Free (A*, CA, E, IL, J) 35%
					J)
4821		Paper and paperboard labels of all kinds, whether or not printed:			
4821.10		Printed:			
4821.10.20	00	Printed in whole or in part by a lithographic process.....	kg.....	8.8¢/kg	Free (A, CA, E, IL, J) 88¢/kg
4821.10.40	00	Other.....	kg.....	4.2%	Free (A, CA, E, IL, J) 35%
4821.90		Other:			
4821.90.20	00	Pressure-sensitive.....	kg.....	5.8%	Free (A, CA, E, IL, J) 40%
4821.90.40	00	Other.....	kg.....	3%	Free (A, CA, E, IL, J) 30%
4822		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):			
4822.10.00	00	Of a kind used for winding textile yarn.....	kg.....	4.4%	Free (A, CA, E, IL, J) 43%
4822.90.00	00	Other.....	kg.....	4.5%	Free (A, CA, E, IL, J) 35%

4823		Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers:			
		Gummed or adhesive paper, in strips or rolls:			
4823.11.00	00	Pressure-sensitive.....	kg.....	5.8%	Free (A,CA,E,IL,J) 40%
4823.19.00	00	Other.....	kg.....	3%	Free (A,CA,E,IL,J) 30%
4823.20		Filter paper and paperboard:			
4823.20.10	00	Paint filters and strainers.....	kg.....	5.3%	Free (A*,CA,E,IL, 35% J)
4823.20.90	00	Other.....	kg.....	3.7%	Free (A,CA,E,IL,J) 30%
4823.30.00	00	Cards, not punched, for punchcard machines, whether or not in strips.....	kg.....	3.9% <u>1/</u> <u>2/</u>	Free (A,CA,E,IL,J) 30%
4823.40.00	00	Rolls, sheets and dials, printed for self-recording apparatus.....	kg.....	5.3%	Free (A,CA,E,IL,J) 35%
		Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823.51.00		Printed, embossed or perforated.....		3%	Free (A,CA,E,IL,J) 30%
	44	Hole-punched looseleaf paper.....	kg		
	80	Other.....	kg		
4823.59		Other:			
4823.59.20	00	Basic paper to be sensitized for use in photography.....	kg.....v	0.9%	Free (A,CA,E,IL,J) 5%
			m ²		
4823.59.40		Other.....		3%	Free (A,CA,E,IL,J) 30%
	20	Containing by weight 25 percent or more cotton fiber...	kg		
	40	Other.....	kg		
4823.60.00		Trays, dishes, plates, cups and the like, of paper or paperboard.....		4.3%	Free (A,CA,E,IL,J) 35%
	20	Cups and round nested food containers...	kg		
	40	Other.....	kg		
4823.70.00	00	Molded or pressed articles of paper pulp.....	kg.....	Free	30%
4823.90		Other:			
4823.90.10	00	Of paper pulp.....	kg.....	Free	30%
4823.90.20	00	Of papier-mâché.....	kg.....	3.1%	Free (A,CA,E,IL,J) 25%
		Other:			
4823.90.40	00	Frames or mounts for photographic slides.....	kg.....	3.8%	Free (A,CA,E,IL,J) 45%
4823.90.50	00	Hand fans.....	kg.....v	17%	Free (A,CA,E,IL,J) 50%
		Other:			
		Of coated paper or paperboard:			
4823.90.60	00	Gaskets, washers and other seals.....	kg.....	5.6%	Free (A,B,C,CA,E, 26.5% IL,J)
4823.90.65	00	Other.....	kg.....	5.6%	Free (A,CA,E,IL,J) 26.5%
4823.90.70	00	Of cellulose wadding.....	kg.....	3.6%	Free (A,CA,E,IL,J) 19.5%
		Other:			
4823.90.80	00	Gaskets, washers and other seals.....	kg.....	5.3%	Free (A,B,C,CA,E, 35% IL,J)
4823.90.85	00	Other.....	kg.....	5.3% <u>1/</u> <u>2/</u>	Free (A,CA,E,IL,J) 35%

1/ See heading 9902.39.27.
2/ See heading 9902.48.23