

Section X – Chapter 48

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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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) Sensitised 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 plastic, 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 (generally Section XIV or XV);
 - (o) Articles of heading 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports 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 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 48.02, 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 caliper 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 more than 8%.
 Heading 48.02 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 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in this Schedule;										
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 48.14, 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 (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 decorated; or										
	(iv) Covered on the face side with plaiting material, whether or not bound together in parallel stands 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 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.										
11.	Heading 48.23 applies, <i>inter alia</i> , to perforated paper or paperboard card 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.										

Sub-heading Notes.

1. For the purposes of sub-headings 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 sub-headings 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 note 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 minimum 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	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of 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 semi-chemical pulping process, 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 23°C.
4. Sub-heading 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 newtons/g/m² at 50% relative humidity, at 23°C.
5. Sub-headings 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.

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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 m ² /g.										
7.	For the purposes of sub-heading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m ² , with a coating weight not exceeding 15 g/m ² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.										

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 153-156, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Cess Leviable

See Appendix-I for Cess leviable on Paper and paperboard all sorts under this Chapter.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4801	Newsprint, in rolls or sheets										<i>Exemption: ACD is NIL by Ntfn 20/06-Cus. dated 01.03.2006; Newsprint as specified Nil and CVD is Nil. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 154; CVD: Newsprint in reels - Nil by Ntfn 4/2006-CE dated 01.03.2006</i>
4801 00	- Newsprint, in rolls or sheets:										
4801 00 10	--- Glazed	kg.	10.00	10.00	---	0	0	0.30	10.300	Restricted	
4801 00 90	--- Other	kg.	10.00	10.00	---	0	0	0.30	10.300	Restricted	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; Hand-made paper and paperboard										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 154A, 155; CVD: Writing or printing paper, maplitho paper or kraft paper, paper or paperboard as specified - 1% by 1/2011-CE dated 01.03.2011; CVD: by 4/2006-CE dated 01.03.2006</i>
4802 10	- Hand-made paper and paperboard:										
4802 10 10	--- Paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 10 20	--- Paperboard	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:										
4802 20 10	--- Photographic base paper uncoated	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 20 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 40 00	- Wallpaper base	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other paper and paperboard, 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:										
4802 54	-- Weighing less than 40 g/m ²										
4802 54 10	--- India Paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 54 20	--- Litho and offset paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 54 30	--- Duplicating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 54 40	--- Airmail paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 54 50	--- Tissue paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 54 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:										
4802 55 10	--- Litho and offset paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 55 20	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 55 30	--- Duplicating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 55 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 55 50	--- Bank, bond and cheque paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 55 60	--- Currency note paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 55 70	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 55 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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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:										
4802 56 10	--- Litho and offset paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 56 20	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 56 30	--- Duplicating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 56 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 56 50	--- Bank, bond and cheque paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 56 60	--- Currency note paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 56 70	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 56 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 57	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ² :										
4802 57 10	--- Litho and offset paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 57 20	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 57 30	--- Duplicating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 57 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 57 50	--- Bank, bond and cheque paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 57 60	--- Currency note paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 57 70	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 57 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 58	-- Weighing more than 150 g/m ² :										
4802 58 10	--- Litho and offset paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 58 20	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 58 30	--- Duplicating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 58 40	--- Bank, bond and cheque paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 58 50	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 58 90	--- Other - 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:	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61	-- In rolls:										
4802 61 10	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61 20	--- Poster paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61 30	--- Printing paper dyed or marbled in mass	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61 50	--- Automatic data processing machine paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 61 60	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 61 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 29 mm in the unfolded state										
4802 62 10	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62 20	--- Poster paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62 30	--- Printing paper dyed or marbled in mass	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62 50	--- Automatic data processing machine paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 62 60	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 62 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 69	-- Other:										
4802 69 10	--- Drawing paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 69 20	--- Poster paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 69 30	--- Printing paper dyed or marbled in mass	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 69 40	--- Account book paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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4802 69 50	--- Automatic data processing machine paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4802 69 60	--- Paper for security printing, currency paper, stamp paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Restricted	
4802 69 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	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										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37</i>
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 fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:										
4803 00 10	--- In commercial size rolls of width size 36 cm and above	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4803 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03										<i>CVD: Maplitho paper or kraft paper, as specified - Nil by 3/2005-CE dated 24.02.05; CVD: by 4/2006-CE dated 01.03.2006</i>
	- Kraftliner:										
4804 11 00	-- Unbleached	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4804 19 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Sack kraft paper:										
4804 21 00	-- Unbleached	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4804 29 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other kraft paper and paperboard weighing 150 g/m ² or less:										
4804 31 00	-- Unbleached	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4804 39 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :										
4804 41 00	-- Unbleached	kg.	10.00	10.00	---	4	5	0.47	20.780	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	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4804 49 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other kraft paper and paperboard weighing 225 g/m ² or more:										
4804 51 00	-- Unbleached	kg.	10.00	10.00	---	4	5	0.47	20.780	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	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4804 59 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	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>CVD: by 4/2006-CE dated 01.03.2006</i>
	- Fluting paper:										
4805 11 00	-- Semi-chemical fluting paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 12 00	-- Straw fluting paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 19 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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	- Testliner (recycled liner board):										
4805 24 00	-- Weighing 150 g/m ² or less	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 25 00	-- Weighing more than 150 g/m ²	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 30 00	- Sulphite wrapping paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 40 00	- Filter paper and paperboard	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 50 00	- Felt paper and paperboard	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other:										
4805 91 00	-- Weighing 150 g/m ² or less	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 92 00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4805 93 00	-- Weighing 225 g/m ² or more	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37</i>
4806 10 00	- Vegetable parchment	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4806 20 00	- Greaseproof papers	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	<i>Exemption: CVD by Ntfn 04/2006-CE; dated 01.08.2006</i>
4806 30 00	- Tracing papers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4806 40	- Glassine and other glazed transparent or translucent papers										
4806 40 10	--- Glassine paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	<i>Exemption: CVD by Ntfn 04/2006-CE; dated 01.08.2006</i>
4806 40 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	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										<i>CVD: by 4/2006-CE dated 01.03.2006</i>
4807 00	- Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:										
4807 00 10	--- Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4807 00 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03										<i>CVD: by 4/2006-CE dated 01.03.2006</i>
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4808 30 00	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4808 90 00	- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37</i>
4809 20 00	- Self-copy paper	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4809 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Anti-Dumping Duty: See Ntfn 156/2000-Cus. dated 26.12.2000; 73/2002-Cus. dated 24.07.2002; 102/2002-Cus. dated 07.10.2002</i>
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>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 156</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>ACD & CVD: Light weight coated paper weighing upto 70 g/m2, procured by actual users for printing of magazines - Nil by Ntfn 20/2006-Cus. dated 01.03.2006 and by Ntfn 4/2006-CE dated 01.03.2006</i>
4810 13	-- In rolls:										
4810 13 10	--- Imitation art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 13 20	--- Art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 13 30	--- Chrome paper or paper board	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 13 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:										
4810 14 10	--- Imitation art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 14 20	--- Art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 14 30	--- Chrome paper or paper board	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 14 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 19	-- Other:										
4810 19 10	--- Imitation art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 19 20	--- Art paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 19 30	--- Chrome paper or paper board	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 19 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- 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:										
4810 22 00	-- Light-weight coated paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 29 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- 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% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 39	-- Other:										
4810 39 10	--- Insulating paper	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 39 20	--- Electric insulating press board	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 39 30	--- Insulation boards (homogenous)	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 39 90	--- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
	- Other paper and paperboard:										
4810 92 00	-- Multi-ply	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4810 99 00	-- Other	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	
4811	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										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37. Anti-Dumping Duty: See Ntfn 36/2004-Cus. dated 09.02.2004</i>
4811 10 00	- Tarred, bituminished or asphalted paper and paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Gummed or adhesive paper and paperboard:										
4811 41 00	-- Self-adhesive	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 49 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):										
4811 51 00	-- Bleached, weighing more than 150g/m ²	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 59 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol										
4811 60 10	- Waxed paper (including waxed manifold paper)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 60 20	--- Oiled paper (including oiled manifold or oiled wrapping paper)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 60 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90	---- Other paper, paperboard, cellulose wadding and webs of cellulose fibres Handmade paper and paperboard, rules, lined or squared but not otherwise printed, chromo and art 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>Anti-Dumping Duty: See Ntfn 35/2005-Cus. dated 13.04.2005</i>
4811 90 11	---- Hand-made paper and paperboard rules lined or squared but not otherwise printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 12	---- Chromo and art paper coated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 13	---- Building board of paper or pulp impregnated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 14	---- Chromo board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 15	---- Raw base paper for sensitising coated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 16	---- Surface marbled paper	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 17	---- Leather board and imitation leather board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4811 90 18	---- Matrix board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	---- Other:										
4811 90 91	---- Grape guard paper	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4819 50 10	--- Made of corrugated paper or paper-board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4819 50 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820	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 carbons sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37 All goods, other than note-books and exercise books 10% by Ntfn 10/2006-CE dated 01.03.2006;</i>
4820 10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:										
4820 10 10	--- Registers, account books	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 10 20	--- Letter pads	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 20 00	- Exercise books	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4820 30 00	- Binders (other than book covers), folders and file covers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 40 00	- Manifold business forms and interleaved carbon sets	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 50 00	- Albums for samples or for collections	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 90	- Other:										
4820 90 10	--- Blotting paper cut to size	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4820 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4821	Paper or paperboard labels of all kinds, whether or not printed										<i>CVD: See Ntfn 10/2006-CE dated 01.03.2006</i>
4821 10	- Printed:										
4821 10 10	--- Paper tags	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4821 10 20	--- Labels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4821 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4821 90	- Other:										
4821 90 10	--- Labels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4821 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	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	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4822 90	- Other:										
4822 90 10	--- Paper tubes	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4822 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	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										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.37. Anti-Dumping Duty: See Ntfn 36/2004-Cus. dated 09.02.2004</i>
4823 20 00	- Filter paper and paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	- Trays, dishes, plates, cups and the like, of paper or paperboard										
4823 61 00	-- Of bamboo	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 69 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 70	- Moulded or pressed articles of paper pulp:										
4823 70 10	--- Paper pulp moulded trays	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	CVD: All goods 5% by Ntfn 10/2006-CE dated 01.03.2006
4823 70 20	--- Wood pulp board	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 70 30	--- Articles made of paper mache other than artware and mounded or pressed goods of wood pulp	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 70 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90	- Other										
	--- 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:										
4823 90 11	---- Braille paper	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4823 90 12	---- Cellulose in sole board or sheet	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 13	---- Packing and wrapping paper	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 14	---- Paper for cigarette filter tips	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 15	---- Paper cone for loud speaker	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 16	---- Patterns made of papers for leather footwear, leather garments and goods	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 17	---- Patterns made of paper for articles of apparel and clothing accessories	kg.	10.00	10.00	---	4	10	0.64	26.849	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	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 19	---- Decorative laminates	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- 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:										
4823 90 21	---- Pre-punched cards	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 22	---- Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 23	---- Typewriting paper cut to size	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 30	--- Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4823 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Import Licensing Notes

- (1) The conditions for import of currency paper (water-mark bank note paper) are as follows:
- Import of Water-mark Bank Note Paper may be made, without a licence, by the Note Printing Presses of the Government of India, namely, Currency Note Press, Nasik and Bank Note Press, Dewas, "Bharatiya Reserve Bank Note Mudran Pvt. Ltd., Mysore, Bharatiya Reserve Bank Note Mudran Pvt. Ltd., Salboni" and "Bharatiya Reserve Bank Note Mudran Ltd., Bangalore". (as amended by Public Notice No.355 (PN)/92-97 dated 27th March, 1996, Ntnfn 40/97-02 dated 23.05.98) 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.
 - 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.
- (2) Item covered under TARIFF ITEM heading 48.01 shall however be permitted without an import licence subject to Actual User condition to those who hold 'Registration 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.
- ¹3. The conditions for import of Security Printing Paper are as follows:
- Import of Security Printing Paper may be made without a 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.
 - 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.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted vide Ntnfn 49 (RE-2008)/2004-2009 dated 23.10.2008.