

**TABLE A: GENERAL (MFN) AND WTO BOUND RATES FOR PAPER AND PAPER PRODUCTS FORMING PART OF THE REVIEW**

| Heading / Subheading | Product Description                                                                                                                                                                                                                                                                                    | General (MFN) Rate | WTO Bound Rate |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|
| 4801.00              | Newsprint, in rolls or sheets.                                                                                                                                                                                                                                                                         | free               | 5%             |
| <b>4802</b>          | <b>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.</b> |                    |                |
| 4802.10              | - Hand-made paper and paperboard                                                                                                                                                                                                                                                                       | free               | 5%             |
| <b>4802.20</b>       | <b>- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard</b>                                                                                                                                                                    |                    |                |
| 4802.20.20           | - - In strips or rolls of a width exceeding 150 mm; or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                               | free               | 5%             |
| 4802.20.90           | - - Other                                                                                                                                                                                                                                                                                              | 15%                | 20%            |
| <b>4802.40</b>       | <b>- Wallpaper base</b>                                                                                                                                                                                                                                                                                |                    |                |
| 4802.40.20           | - - In strips or rolls of a width exceeding 150 mm; or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 15 cm in the unfolded state                                                                                                                | free               | 5%             |
| 4802.40.90           | - - Other                                                                                                                                                                                                                                                                                              | 15%                | 20%            |
| <b>48025</b>         | <b>- 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:</b>                                                                                           |                    |                |
| <b>4802.54</b>       | <b>- - Of a mass of less than 40 g/m<sup>2</sup>:</b>                                                                                                                                                                                                                                                  |                    |                |
| 4802.54.05           | - - - Of a mass of 25 g/m <sup>2</sup> or more but not exceeding 35 g/m <sup>2</sup>                                                                                                                                                                                                                   | free               | 5%             |
| 4802.54.20           | - - - Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                         | free               | 5%             |
| 4802.54.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 4802.54.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 20%            |
| <b>4802.55</b>       | <b>- - Of a mass of 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>, in rolls:</b>                                                                                                                                                                                                    |                    |                |
| 4802.55.10           | - - - Security paper used for banknotes or the like                                                                                                                                                                                                                                                    | free               | 5%             |
| 4802.55.20           | - - - Other, of a width exceeding 150 mm                                                                                                                                                                                                                                                               | free               | 5%             |
| 4802.55.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 4802.55.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 20%            |
| <b>4802.56</b>       | <b>- - Of a mass of 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:</b>                                                                                                  |                    |                |
| 4802.56.20           | - - - In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                                                                                | 5%                 | 5%             |
| 4802.56.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 48025690             | - - - Other                                                                                                                                                                                                                                                                                            | 10%                | 20%            |
| <b>480257</b>        | <b>- - Other, of a mass of 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup>:</b>                                                                                                                                                                                                       |                    |                |
| 4802.57.10           | - - - Security paper used for banknotes or the like                                                                                                                                                                                                                                                    | free               | 5%             |
| 4802.57.20           | - - - Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                         | free               | 5%             |
| 4802.57.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 48025790             | - - - Other                                                                                                                                                                                                                                                                                            | free               | 20%            |
| <b>4802.58</b>       | <b>- - Of a mass of more than 150 g/m<sup>2</sup>:</b>                                                                                                                                                                                                                                                 |                    |                |
| 4802.58.20           | - - - In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                                | free               | 5%             |
| 4802.58.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 4802.58.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 20%            |
| <b>4802.6</b>        | <b>Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: process :</b>                                                                                                                |                    |                |
| <b>4802.61</b>       | <b>- - In rolls</b>                                                                                                                                                                                                                                                                                    |                    |                |

| Heading / Subheading | Product Description                                                                                                                                                                                                                                                                                  | General (MFN) Rate | WTO Bound Rate |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|
| 4802.61.20           | - - - Of a width exceeding 150 mm                                                                                                                                                                                                                                                                    | free               | 5%             |
| 4802.61.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                   | 15%                | 20%            |
| 4802.61.90           | - - - Other                                                                                                                                                                                                                                                                                          | free               | 20%            |
| <b>4802.62</b>       | <b>- - In sheets with one side not exceeding 435 mm and the other side 297 mm in the unfolded state:</b>                                                                                                                                                                                             |                    |                |
| 4802.62.20           | - - - In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                                                                              | free               | 5%             |
| 4802.62.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                   | 15%                | 20%            |
| 4802.62.90           | - - - Other                                                                                                                                                                                                                                                                                          | free               | 20%            |
| <b>4802.69</b>       | <b>- - Other</b>                                                                                                                                                                                                                                                                                     |                    |                |
| 4802.69.20           | - - - In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state                                                                                                              | free               | 5%             |
| 4802.69.30           | - - - Other carbonising base paper                                                                                                                                                                                                                                                                   | 15%                | 20%            |
| 4802.69.90           | - - - Other                                                                                                                                                                                                                                                                                          | free               | 20%            |
| 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. | 5%                 | 5%             |
| <b>4804</b>          | <b>Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03):</b>                                                                                                                                                                                           |                    |                |
| <b>4804.1</b>        | <b>- Kraftliner:</b>                                                                                                                                                                                                                                                                                 |                    |                |
| 4804.11              | - - Unbleached                                                                                                                                                                                                                                                                                       | free               | 5%             |
| 4804.19              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4804.2</b>        | <b>- Sack kraft paper:</b>                                                                                                                                                                                                                                                                           |                    |                |
| 4804.21              | - - Unbleached                                                                                                                                                                                                                                                                                       | free               | 5%             |
| 4804.29              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4804.3</b>        | <b>- Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less:</b>                                                                                                                                                                                                                      |                    |                |
| 4804.31              | - - Unbleached                                                                                                                                                                                                                                                                                       | free               | 5%             |
| 4804.39              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4804.4</b>        | <b>- Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup>:</b>                                                                                                                                                                                  |                    |                |
| 4804.41              | - - Unbleached                                                                                                                                                                                                                                                                                       | free               | 5%             |
| 4804.42              | - - 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               | 5%             |
| 4804.49              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4804.5</b>        | <b>- Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more:</b>                                                                                                                                                                                                                      |                    |                |
| 4804.51              | - - Unbleached                                                                                                                                                                                                                                                                                       | free               | 5%             |
| 4804.52              | - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process                                                                                                                                          | free               | 5%             |
| 4804.59              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4805</b>          | <b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>                                                                                                                                                         |                    |                |
| <b>4805.1</b>        | <b>- Fluting paper:</b>                                                                                                                                                                                                                                                                              |                    |                |
| 4805.11              | - - Semi-chemical fluting paper                                                                                                                                                                                                                                                                      | free               | 5%             |
| 4805.12              | - - Straw fluting paper                                                                                                                                                                                                                                                                              | free               | 5%             |
| 4805.19              | - - Other                                                                                                                                                                                                                                                                                            | free               | 5%             |
| <b>4805.2</b>        | <b>- Testliner (recycled liner board):</b>                                                                                                                                                                                                                                                           |                    |                |
| 4805.24              | - - Weighing 150 g/m <sup>2</sup> or less                                                                                                                                                                                                                                                            | free               | 5%             |
| 4805.25              | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                                                                                                                          | free               | 5%             |
| 4805.30              | - Sulphite wrapping paper                                                                                                                                                                                                                                                                            | free               | 5%             |
| 4805.40              | - Filter paper and paperboard                                                                                                                                                                                                                                                                        | free               | 5%             |
| 4805.50              | - Felt paper and paperboard                                                                                                                                                                                                                                                                          | free               | 5%             |
| <b>4805.9</b>        | <b>- Other:</b>                                                                                                                                                                                                                                                                                      |                    |                |
| 4805.91              | - - Weighing 150 g/m <sup>2</sup> or less                                                                                                                                                                                                                                                            | free               | 5%             |
| 4805.92              | - - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>                                                                                                                                                                                                                       | free               | 5%             |
| 4805.93              | - - Weighing 225 g/m <sup>2</sup> or more                                                                                                                                                                                                                                                            | free               | 5%             |

| Heading / Subheading | Product Description                                                                                                                                                                                                                                                                                    | General (MFN) Rate | WTO Bound Rate |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|
| <b>4811</b>          | <b>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 (excluding goods of the kind described in heading 48.03, 48.09 or 48.10):</b>       |                    |                |
| <b>4811.10</b>       | <b>- Tarred, bituminised or asphalted paper and paperboard</b>                                                                                                                                                                                                                                         |                    |                |
| 4811.10.10           | - - In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state                                                                                                      | free               | 5%             |
| 4811.10.90           | - - Other                                                                                                                                                                                                                                                                                              | free               | 30%            |
| <b>4811.4</b>        | <b>- Gummed or adhesive paper and paperboard:</b>                                                                                                                                                                                                                                                      |                    |                |
| <b>4811.41</b>       | <b>- - Self-adhesive</b>                                                                                                                                                                                                                                                                               |                    |                |
| 4811.41.10           | - - - In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state                                                                                                    | free               | 20%            |
| 4811.41.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 30%            |
| <b>4811.49</b>       | <b>- - Other</b>                                                                                                                                                                                                                                                                                       |                    |                |
| 4811.49.10           | - - - In strips or rolls of a width exceeding 150 mm; or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 15 cm in the unfolded state                                                                                                              | free               | 5%             |
| 4811.49.90           | - - - - Other                                                                                                                                                                                                                                                                                          | free               | 30%            |
| <b>4811.5</b>        | <b>- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):</b>                                                                                                                                                                                                      |                    |                |
| <b>4811.51</b>       | <b>- - Bleached, weighing more than 150 g/m<sup>2</sup></b>                                                                                                                                                                                                                                            |                    |                |
| 4811.51.10           | - - - In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size)        | free               | 5%             |
| 4811.51.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 30%            |
| <b>4811.59</b>       | <b>- - Other</b>                                                                                                                                                                                                                                                                                       |                    |                |
| 4811.59.05           | - - - Combined with plastic film with a film thickness not exceeding 50 microns, printed                                                                                                                                                                                                               | 5%                 | 30%            |
| 4811.59.10           | - - - Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state (excluding floor coverings on a base of paper or of paperboard, whether or not cut to size) | free               | 5%             |
| 4811.59.30           | - - - Coated, impregnated or covered with melamine, of a thickness of 70 microns or more, in rolls                                                                                                                                                                                                     | free               | 30%            |
| 4811.59.40           | - - - Coated, impregnated or covered with melamine, of a thickness of 70 microns, not in rolls                                                                                                                                                                                                         | free               | 30%            |
| 4811.59.90           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 30%            |
| <b>4811.60</b>       | <b>- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</b>                                                                                                                                                                                         |                    |                |
| 4811.60.21           | - - - In rolls of a width not exceeding 150 mm                                                                                                                                                                                                                                                         | 5%                 | 5%             |
| 4811.60.29           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 30%            |
| 4811.60.30           | - - - Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state                                                                                             | free               | 30%            |
| 4811.60.90           | - - Other                                                                                                                                                                                                                                                                                              | free               | 30%            |
| <b>4811.90</b>       | <b>- Other paper, paperboard, cellulose wadding and webs of cellulose fibres</b>                                                                                                                                                                                                                       |                    |                |
| 4811.90.05           | - - - Combined with metal foil with a foil thickness not exceeding 15 microns, printed                                                                                                                                                                                                                 | 5%                 | 5%             |
| <b>4811.90.2</b>     | <b>Coated with a thermosensitive layer:</b>                                                                                                                                                                                                                                                            |                    |                |
| 4811.90.21           | - - - In rolls of a width not exceeding 150 mm                                                                                                                                                                                                                                                         | 5%                 | 5%             |
| 4811.90.29           | - - - Other                                                                                                                                                                                                                                                                                            | free               | 30%            |
| 4811.90.30           | - - - Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state                                                                                             | free               | 30%            |
| 4811.90.90           | - - Other                                                                                                                                                                                                                                                                                              | free               | 30%            |

| Heading / Subheading | Product Description                                                                                                                                                                                                                                                                                                                                                                                                                                               | General (MFN) Rate | WTO Bound Rate |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|
| <b>4818</b>          | <b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b> |                    |                |
| 4818.10              | - Toilet paper                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20%                | 20%            |
| 4818.20              | - Handkerchiefs, cleansing or facial tissues and towels                                                                                                                                                                                                                                                                                                                                                                                                           | 20%                | 20%            |
| 4818.30              | - Tablecloths and serviettes                                                                                                                                                                                                                                                                                                                                                                                                                                      | 20%                | 20%            |
| 4818.50              | - Articles of apparel and clothing accessories                                                                                                                                                                                                                                                                                                                                                                                                                    | 20%                | 20%            |
| 4818.90              | - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20%                | 20%            |
| <b>4823</b>          | <b>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.</b>                                                                                                                                                                                                                                                             |                    |                |
| 4823.20              | - Filter paper and paperboard                                                                                                                                                                                                                                                                                                                                                                                                                                     | free               | 20%            |
| 4823.40              | - Rolls, sheets and dials, printed for self-recording apparatus                                                                                                                                                                                                                                                                                                                                                                                                   | 15%                | 20%            |
| <b>4823.6</b>        | <b>- Trays, dishes, plates, cups and the like, of paper or paperboard:</b>                                                                                                                                                                                                                                                                                                                                                                                        |                    |                |
| 4823.61              | - - Of bamboo                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15%                | 20%            |
| 4823.69              | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15%                | 20%            |
| 4823.70              | - Moulded or pressed articles of paper pulp                                                                                                                                                                                                                                                                                                                                                                                                                       | free               | 20%            |
| <b>4823.90</b>       | <b>- Other</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    |                |
| 4823.90.03           | - - Self-adhesive paper, in strips or in rolls                                                                                                                                                                                                                                                                                                                                                                                                                    | 20%                | 20%            |
| 4823.90.07           | - - Cards for use with Jacquard or similar textile machines                                                                                                                                                                                                                                                                                                                                                                                                       | free               | 20%            |
| 4823.90.10           | - - Textile spinning cans                                                                                                                                                                                                                                                                                                                                                                                                                                         | free               | 20%            |
| 4823.90.40           | - - Glazed transparent or translucent papers, in rolls of a width of 110 mm or more                                                                                                                                                                                                                                                                                                                                                                               | free               | 20%            |
| 4823.90.50           | - - Garment patterns                                                                                                                                                                                                                                                                                                                                                                                                                                              | free               | 20%            |
| 4823.90.80           | - - Other, in strips or rolls of a width exceeding 150 mm but not exceeding 360 mm                                                                                                                                                                                                                                                                                                                                                                                | free               | 5%             |
| 4823.90.85           | - - Floor coverings on a base of paper and paperboard                                                                                                                                                                                                                                                                                                                                                                                                             | free               | 20%            |
| 4823.90.90           | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15%                | 30%            |