

## **2017 Tariff Classification – current at 31 December 2021**

**Please be aware that some pages have been superseded.**

**To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.**



**SECTION X**

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof**

**CHAPTER 47**

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard**

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- 4701 Mechanical wood pulp
  - 4702 Chemical wood pulp, dissolving grades
  - 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades
  - 4704 Chemical wood pulp, sulphite, other than dissolving grades
  - 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes
  - 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
  - 4707 Recovered (waste and scrap) paper or paperboard
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**Note.**

- 1.- For the purposes of 4702.00.00, "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.



**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 47/3

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
4701.00.00	01 t	MECHANICAL WOOD PULP	Free
4702.00.00	02 t	CHEMICAL WOOD PULP, DISSOLVING GRADES	Free
4703		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:	
4703.1		- Unbleached:	
4703.11.00	03 t	-- Coniferous	Free
4703.19.00	04 t	-- Non-coniferous	Free
4703.2		- Semi-bleached or bleached:	
4703.21.00	05 t	-- Coniferous	Free
4703.29.00	06 t	-- Non-coniferous	Free
4704		CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:	
4704.1		- Unbleached:	
4704.11.00	07 t	-- Coniferous	Free
4704.19.00	08 t	-- Non-coniferous	Free
4704.2		- Semi-bleached or bleached:	
4704.21.00	09 t	-- Coniferous	Free
4704.29.00	10 t	-- Non-coniferous	Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 47/4

(Chapter 48 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
4705.00.00	11 t	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	Free
4706		PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:	
4706.10.00	12 t	- Cotton linters pulp	Free
4706.20.00	20 t	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free
4706.30.00	21 t	- Other, of bamboo	Free
4706.9		- Other:	
4706.91.00	22 t	-- Mechanical	Free
4706.92.00	23 t	-- Chemical	Free
★ 4706.93.00	24 t	-- Obtained by a combination of mechanical and chemical processes	Free
4707		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:	
4707.10.00	16 t	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free
4707.20.00	17 t	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free
4707.30.00	18 t	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free
4707.90.00	19 t	- Other, including unsorted waste and scrap	Free

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★ Operative 1/1/12

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**CHAPTER 48**

**Paper and paperboard; articles of paper pulp,  
of paper or of paperboard**

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- 4801 Newsprint, in rolls or sheets
- 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 4801 or 4803; hand-made paper and paperboard
- 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
- 4804 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803
- 4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
- 4806 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets
- 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
- 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 4803
- 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
- 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
- 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 4803, 4809 or 4810
- 4812 Filter blocks, slabs and plates, of paper pulp
- 4813 Cigarette paper, whether or not cut to size or in the form of booklets or tubes
- 4814 Wallpaper and similar wall coverings; window transparencies of paper
- 4815 No heading
- 4816 Carbon paper, self-copy paper and other copying or transfer papers (other than those of 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
- 4817 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
- 4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, 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
- 4819 Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 10  
Chapter 48/2**

- 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 carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard
- 4821 Paper or paperboard labels of all kinds, whether or not printed
- 4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
- 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
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**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 square metre).
- 2.- This Chapter does not cover:
- (a) Articles of Chapter 30;
  - (b) Stamping foils of 3212;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (3401), or with polishes, creams or similar preparations (3405);
  - (e) Sensitised paper or paperboard of 3701 to 3704.00.00;
  - (f) Paper impregnated with diagnostic or laboratory reagents (3822);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of 4814 (Chapter 39);
  - (h) Articles of 4202 (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 (6805) or paper- or paperboard-backed mica (6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) Articles of 9209;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where 4803 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 "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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and applies only to paper:

- (a) in strips or rolls of a width exceeding 28 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5.- For the purposes of 4802, "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/m<sup>2</sup>:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, 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.m<sup>2</sup>/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.m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

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

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

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 10  
Chapter 48/4**

★8.- 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of 4814, "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 strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in 4823.

10.- 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

- 1.- For the purposes of 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/m<sup>2</sup> 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 <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

**CUSTOMS TARIFF  
SCHEDULE 3**

R.5

Section 10  
Chapter 48/5

- 2.- For the purposes of 4804.21.00 and 4804.29.00, "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/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than 3.7 kPa.m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
  - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m <sup>2</sup>	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 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.
- 4.- 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.
- 5.- 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.m<sup>2</sup>/g.
- 6.- For the purposes of 4805.30.00, "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<sup>2</sup>/g.
- 7.- For the purposes of 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> 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.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 10  
Chapter 48/6**

**Additional Notes.**

- ★ 1.- 4802.6 includes uncoated paper of a kind used for 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 chemical-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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and that is not covered by Note 4 to this Chapter.
  
- ★ 2.- For the purposes of 4810.13.10, 4810.14.10, 4810.19.10, 4810.29.10 and 4811.90.40, "cast coated paper and paperboard" means paper and paperboard, coated by a cast coating process consisting of a single coat (on one or both sides) in which clay or other inorganic substances predominate, having a gloss value of not less than 70 on the coated side, other than -
  - (a) adhesive coated;
  - (b) printed; or
  - (c) calendered or super-calendered,being paper and paperboard that satisfies one of the following criteria:
  - (i) for paper and paperboard weighing not more than 205 g/m<sup>2</sup>, having a density of less than 1.1 g/cm<sup>3</sup>;
  - (ii) for paper and paperboard weighing more than 205 g/m<sup>2</sup>, having a Parker Print Surf Roughness of less than 1.2 as measured on a Parker Print Surf 78 instrument with a 10 kg load.
  
- ★ 3.- For the purposes of Additional Note 1 above, "gloss" is to be measured at 75 ° using a Hunterlab Model 1 D-16 gloss meter or any equivalent internationally recognised gloss measurement method.
  
- ★ 4.- Except where the terms of the subheadings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of subheadings 4823.90.20 to 4823.90.8 are to be classified under that one of such subheadings which occurs last in numerical order in this Schedule.
  
- ★ 5.- The provisions of Subheading Note 1 to Chapter 48 also apply to "kraftliner" of 4823.90.31 and 4823.90.32.
  
- ★ 6.- The provisions of Subheading Note 2 to Chapter 48 also apply to "sack kraft paper" of 4823.90.33 and 4823.90.34.
  
- ★ 7.- Subheadings 4823.90.4 and 4823.90.5 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. These subheadings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
  
- ★ 8.- The provisions of Subheading Note 3 to Chapter 48 also apply to "semi-chemical fluting paper" of 4823.90.41 and 4823.90.42.
  
- ★ 9.- The provisions of Subheading Note 4 to Chapter 48 also apply to "sulphite wrapping paper" of 4823.90.45.
  
- ★ 10.- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in 4823.90.90.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/7

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>4801</b>		<b>NEWSPRINT, IN ROLLS OR SHEETS:</b>	
★ ★★ 4801.00.40	01 t	--- Newsprint, in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state	5% CA:Free
★ ★★ 4801.00.50	02 t	--- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4801.00.40	5%
★ ★★ 4801.00.60	04 t	--- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4801.00.40	5% CA:2.5%
★ 4801.00.7		--- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4801.00.40:	
★ ★★ 4801.00.71	05 t	---- Goods, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
★ ★★ 4801.00.79	06 t	---- Other	Free
<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 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:</b>	
4802.10.00	03 t	- Hand-made paper and paperboard	Free
4802.20		- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.2		--- Dyeline base paper and paperboard:	
4802.20.21	07 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.22	09 t	---- Containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.20.29	10 t	---- Other	5%

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★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/8

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.20.3		--- Goods, NSA, weighing more than 22 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup> :	
4802.20.31	11 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.39	12 t	---- Other	5%
4802.20.4		--- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup> :	
4802.20.41	13 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.49	14 t	---- Other	5% DCS:Free

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1/1/12

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/9

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.40		- Wallpaper base:	
4802.40.10	20 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.40.20	21 t	--- Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5% DCS:Free
4802.40.90	22 t	--- Other	5%
4802.5		- 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 <sup>2</sup> :	
4802.54.10	23 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.54.2		--- Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:	
4802.54.21	26 t	---- Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m <sup>2</sup>	5%
4802.54.29	25 t	---- Other	5% DCS:Free
4802.54.90	30 t	--- Other	5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/10

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.55		-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:	
4802.55.10	28 t	--- Of a width not exceeding 15 cm	5% CA:Free
4802.55.90		--- Other	5%
	27 t	Weighing 40 g/m <sup>2</sup> or more but less than 90 g/m <sup>2</sup>	
	02 t	Weighing 90 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	
4802.56		-- Weighing 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:	
4802.56.10		--- Goods, as follows:	5% CA:Free
		(a) in strips of a width not exceeding 15 cm;	
		(b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state;	
		(c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	
		<i>Printing and writing paper:</i>	
		<i>.297 mm x 210 mm (A4 paper):</i>	
		<i>..Weighing 40 g/m<sup>2</sup> or more but less than 90 g/m<sup>2</sup>:</i>	
	29 t	<i>...Watermarked</i>	
	03 t	<i>...White</i>	
	04 t	<i>...Tinted</i>	
	09 t	<i>..Weighing 90 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup></i>	
	11 t	<i>.Other</i>	
	15 t	<i>Other</i>	
4802.56.90	19 t	--- Other	5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.



**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/11

R.5				
Reference Number	Statistical Code/Unit		Goods	Rate #
4802.57			-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :	
4802.57.10	31 t		--- Goods, as follows:	5% CA:Free
			(a) in strips or rolls of a width not exceeding 15 cm;	
			(b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state;	
			(c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	
4802.57.90			--- Other	5%
			<i>Printing and writing paper:</i>	
	12 t		.Weighing 40 g/m <sup>2</sup> or more but less than 90 g/m <sup>2</sup>	
	13 t		.Weighing 90 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	
	22 t		Other	
4802.58			-- Weighing more than 150 g/m <sup>2</sup> :	
4802.58.1			--- Weighing not more than 205 g/m <sup>2</sup> :	
4802.58.11	31 t		---- Goods, as follows:	5% CA:Free
			(a) in strips or rolls of a width not exceeding 15 cm;	
			(b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state;	
			(c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	
4802.58.12	32 t		---- Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemical-mechanical process	5%
4802.58.19	36 t		---- Other	5% CA:2.5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/12

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.58.9		--- Weighing more than 205 g/m <sup>2</sup> :	
4802.58.91	37 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.58.92	29 t	---- Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5% DCS:Free
4802.58.99	39 t	---- Other	5% DCS:Free CA:2.5%
4802.6		- 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:	
4802.61		-- In rolls:	
4802.61.10	41 t	--- Not exceeding 15 cm in width	5% CA:Free
4802.61.2		--- Goods, NSA, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.61.4 or 4802.61.5:	
4802.61.21	42 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.61.22	43 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.61.29	44 t	---- Other	5% DCS:Free CA:2.5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/13

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4802.61.30	55 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free
★ 4802.61.4		--- Goods specified in Additional Note 1 to this Chapter, in rolls exceeding 15 cm but not exceeding 28 cm in width:	
★★ 4802.61.41	45 t	---- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%
★★ 4802.61.42	46 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
★★ 4802.61.43	47 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
★★ 4802.61.49	48 t	---- Other	Free
4802.61.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.61.51	50 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.61.52	51 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.61.53	52 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.61.59	53 t	---- Other	5%
4802.61.90	54 t	--- Other	5% CA:2.5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/14

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.62		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	
★★ 4802.62.10	65 t	--- Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.62.2		--- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.62.4 or 4802.62.5:	
4802.62.21	56 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.62.22	01 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.62.29	57 t	---- Other	5% DCS:Free CA:2.5%
★ 4802.62.30	66 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free
★ 4802.62.4		--- Goods specified in Additional Note 1 to this Chapter, NSA:	
★★ 4802.62.41	58 t	---- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%
★★ 4802.62.42	59 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
★★ 4802.62.43	60 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
★★ 4802.62.49	61 t	---- Other	Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/15

R.8			
Reference Number	Statistical Code/Unit	Goods	Rate #
4802.62.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.62.51	63 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.62.52	64 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.62.53	65 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.62.59	66 t	---- Other	5%
4802.62.90	67 t	--- Other	5% CA:2.5%
4802.69		-- Other:	
4802.69.10	86 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.69.2		--- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.69.4 or 4802.69.5:	
4802.69.21	70 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.69.22	71 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.69.29	72 t	---- Other	5% DCS:Free CA:2.5%
★ 4802.69.30	84 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.69.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/16

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 4802.69.4		--- Goods specified in Additional Note 1 to this Chapter, NSA:	
★★ 4802.69.41	73 t	---- Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%
★★ 4802.69.42	74 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
★★ 4802.69.43	75 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
★★ 4802.69.49	76 t	---- Other	Free
4802.69.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.69.51	78 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.69.52	79 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.69.53	80 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.69.59	81 t	---- Other	5%
4802.69.90	82 t	--- Other	5% CA:2.5%
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, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:	
4803.00.10	43 t	--- Embossed or perforated, weighing more than 22 g/m <sup>2</sup>	5%
4803.00.90	44 t	--- Other	5% DCS:Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/17

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
4804		<b>UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:</b>	
4804.1		- Kraftliner:	
4804.11		-- Unbleached:	
4804.11.10	83 t	--- Weighing not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4804.11.90	84 t	--- Other	5% DCS:4% CA:2.5% DCT:5%
4804.19		-- Other:	
4804.19.10	85 t	--- Weighing not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4804.19.90	86 t	--- Other	5% DCS:4% CA:2.5% DCT:5%
4804.2		- Sack kraft paper:	
4804.21.00	87 t	-- Unbleached	5% CA:4%
4804.29.00	88 t	-- Other	5%
4804.3		- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	
4804.31.00	89 t	-- Unbleached	5%
4804.39.00	90 t	-- Other	5%
4804.4		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	
4804.41		-- Unbleached:	
4804.41.10	91 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.41.90	92 t	--- Other	5% DCS:Free
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:	
4804.42.10	93 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.42.90	94 t	--- Other	5% DCS:Free
4804.49		-- Other:	
4804.49.10	95 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.49.90	96 t	--- Other	5% DCS:4% DCT:5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/18

Reference Number	Statistical Code/Unit	Goods	Rate #
4804.5		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:	
4804.51.00	97 t	-- Unbleached	5% DCS:Free
4804.52.00	98 t	-- 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	5% DCS:Free CA:4%
4804.59.00	99 t	-- Other	5% DCS:Free
4805		<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>	
4805.1		- Fluting paper:	
4805.11		-- Semi-chemical fluting paper:	
4805.11.10	30 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4805.11.90	31 t	--- Other	5% DCS:Free
4805.12		-- Straw fluting paper:	
4805.12.10	32 t	--- Weighing 130 g/m <sup>2</sup> or more, but not more than 205 g/m <sup>2</sup>	5%
4805.12.90	33 t	--- Weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4805.19		-- Other:	
4805.19.10	34 t	--- Of multi-ply paper or paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4805.19.20	35 t	--- Goods, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5% DCS:Free
4805.19.90	36 t	--- Other	5%
4805.2		- Testliner (recycled liner board):	
4805.24		-- Weighing 150 g/m <sup>2</sup> or less:	
4805.24.10	37 t	--- Multi-ply paper and paperboard	5%
4805.24.9		--- Other:	
4805.24.91	38 t	---- Weighing 22 g/m <sup>2</sup> or less	5% DCS:Free
4805.24.99	39 t	---- Other	5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.



**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/19

R.4				
Reference Number	Statistical Code/Unit		Goods	Rate #
4805.25			-- Weighing more than 150 g/m <sup>2</sup> :	
4805.25.1			--- Multi-ply paper and paperboard:	
4805.25.11	40	t	---- Weighing not more than 205 g/m <sup>2</sup>	5%
4805.25.19	41	t	---- Other	5% DCS:Free
4805.25.9			--- Other:	
4805.25.91	42	t	---- Weighing not more than 205 g/m <sup>2</sup>	5%
4805.25.99	43	t	---- Other	5% DCS:Free
4805.30.00	44	t	- Sulphite wrapping paper	5% DCS:Free
4805.40.00	45	t	- Filter paper and paperboard	5%
4805.50.00	46	t	- Felt paper and paperboard	Free
4805.9			- Other:	
4805.91			-- Weighing 150 g/m <sup>2</sup> or less:	
4805.91.10	47	t	--- Multi-ply paper and paperboard	5%
4805.91.9			--- Other:	
4805.91.91	11	t	---- Weighing not more than 22 g/m <sup>2</sup>	5% DCS:Free
4805.91.99	12	t	---- Other	5%
4805.92			-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	
4805.92.1			--- Multi-ply paper and paperboard:	
4805.92.11	13	t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5%
4805.92.19	14	t	---- Other	5% DCS:Free
4805.92.9			--- Other:	
4805.92.91	15	t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5%
4805.92.92	16	t	---- Goods, NSA, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%
4805.92.99	17	t	---- Other	5% DCS:Free

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1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/20

Reference Number	Statistical Code/Unit	Goods	Rate #
4805.93		--Weighing 225 g/m <sup>2</sup> or more:	
4805.93.10	18 t	--- Multi-ply paper and paperboard	5% DCS:Free
4805.93.9		--- Other:	
4805.93.91	19 t	---- Goods, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%
4805.93.99	20 t	---- Other	5% DCS:Free
4806		<b>VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS:</b>	
4806.10.00	21 t	- Vegetable parchment	Free
4806.20.00	22 t	- Greaseproof papers	Free
4806.30.00	23 t	- Tracing papers	Free
4806.40.00	24 t	- Glassine and other glazed transparent or translucent papers	Free
4807.00.00	25 t	<b>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</b>	Free
4808		<b>PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN 4803:</b>	
4808.10		- Corrugated paper and paperboard, whether or not perforated:	
4808.10.10	50 t	--- Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5%
4808.10.90	51 t	--- Other	Free

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1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/21

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>4808.40</b>		<b>- Kraft paper, creped or crinkled, whether or not embossed or perforated:</b>	
<b>4808.40.10</b>	70 t	--- Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5%
<b>4808.40.90</b>	71 t	--- Other	Free
<b>4808.90</b>		<b>- Other:</b>	
<b>4808.90.10</b>	74 t	--- Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5% CA:3%
<b>4808.90.90</b>	76 t	--- Other	Free
<b>4809</b>		<b>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:</b>	
<b>4809.20.00</b>		<b>- Self-copy paper</b>	5%
	43 t	<i>In rolls</i>	
	44 t	<i>In sheets</i>	
<b>4809.90</b>		<b>- Other:</b>	
<b>4809.90.10</b>	41 t	--- Goods, as follows: (a) sublimation transfer printing paper having a width of not less than 0.9 m in rolls; (b) unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process	Free
<b>4809.90.90</b>	45 t	--- Other	5%

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1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/22

Reference Number	Statistical Code/Unit	Goods	Rate #
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:	;
4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810.13		-- In rolls:	
4810.13.10	42 t	--- Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in rolls of a width exceeding 15 cm	Free
4810.13.2		--- Of a width not exceeding 15 cm:	
4810.13.21	63 t	---- Printed for self-recording apparatus	5%
4810.13.29	64 t	---- Other	5% CA:Free
4810.13.90		--- Other	5%
		<i>Weighing not more than 150 g/m<sup>2</sup>:</i>	
	50 t	.Coated on one side	
	53 t	.Coated on two sides	
		<i>Weighing more than 150 g/m<sup>2</sup>:</i>	
	56 t	.Coated on one side	
	58 t	.Coated on two sides	

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1/1/12

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/23

Reference Number	Statistical Code/Unit	Goods	Rate #
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	73 t	--- Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free
4810.14.2		--- Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	
4810.14.21	67 t	---- Printed for self-recording apparatus	5%
4810.14.29	68 t	---- Other	5% CA:Free
4810.14.90	74 t	--- Other	5%
4810.19		-- Other:	
4810.19.10	75 t	--- Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free
4810.19.2		--- Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	
4810.19.21	71 t	---- Printed for self-recording apparatus	5%
4810.19.29	72 t	---- Other	5% CA:Free
4810.19.90		--- Other	5%
	51 t	<i>Weighing not more than 150 g/m<sup>2</sup>: .Coated on one side</i>	
	55 t	<i>.Coated on two sides</i>	
	57 t	<i>Weighing more than 150 g/m<sup>2</sup>: .Coated on one side</i>	
	64 t	<i>.Coated on two sides</i>	

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1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/24

Reference Number	Statistical Code/Unit	Goods	Rate #
4810.2		- 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 chemical process:	
4810.22		-- Light-weight coated paper:	
4810.22.20	74 t	--- Goods, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4810.22.30	75 t	--- Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4810.22.90		--- Other	5%
	76 t	<i>Weighing not more than 60 g/m<sup>2</sup></i>	
	59 t	<i>Weighing more than 60 g/m<sup>2</sup></i>	
4810.29		-- Other:	
4810.29.10	60 t	--- Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free
4810.29.20	78 t	--- Goods, NSA, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/25

R.3				
Reference Number	Statistical Code/Unit		Goods	Rate #
4810.29.30	62 t		<b>--- Goods, NSA, as follows:</b> <b>(a) in rolls or strips of a width not exceeding 15 cm;</b> <b>(b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state;</b> <b>(c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state</b>	<b>5%</b> <b>CA:Free</b>
4810.29.90			<b>--- Other</b>	<b>5%</b>
	80 t		<i>Containing less than 55% mechanical pulp:</i>	
	64 t		<i>.In rolls</i>	
			<i>.In sheets</i>	
	65 t		<i>Containing 55% or more mechanical pulp:</i>	
	66 t		<i>.In rolls</i>	
			<i>.In sheets</i>	
4810.3			<b>- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</b>	
4810.31.00	81 t		<b>-- 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<sup>2</sup> or less</b>	<b>5%</b>
4810.32.00	82 t		<b>-- 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<sup>2</sup></b>	<b>5%</b>
4810.39.00	83 t		<b>-- Other</b>	<b>5%</b>
4810.9			<b>- Other paper and paperboard:</b>	
4810.92.00	84 t		<b>-- Multi-ply</b>	<b>5%</b>
4810.99.00	85 t		<b>-- Other</b>	<b>5%</b>

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/26

Reference Number	Statistical Code/Unit	Goods	Rate #
4811		<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, OTHER THAN GOODS OF THE KIND DESCRIBED IN 4803, 4809 OR 4810:</b>	
4811.10.00	23 sm	- Tarred, bituminised or asphalted paper and paperboard	5%
4811.4		- Gummed or adhesive paper and paperboard:	
4811.41		- - Self-adhesive:	
4811.41.10	24 kg	- - - Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.41.90	25 kg	- - - Other	5% CA:Free
4811.49		- - Other:	
4811.49.10	03 kg	- - - Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.49.20	91 kg	- - - Decalcomania paper, NSA	Free
4811.49.90	04 kg	- - - Other	5% CA:Free
4811.5		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	
4811.51.00	30 t	- - Bleached, weighing more than 150 g/m <sup>2</sup>	5%
4811.59		- - Other:	
4811.59.10	94 t	- - - Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.59.20	29 sm	- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%
4811.59.90	95 t	- - - Other	5% CA:Free

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1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/27

R.5				Section 10 Chapter 48/27
Reference Number	Statistical Code/Unit	Goods	Rate #	
4811.60.00	34 t	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5%	
4811.90		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	32 sm	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%	
4811.90.20	98 kg	--- Indicator paper and paperboard, not being diagnostic reagent paper or paperboard, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	Free	
4811.90.30	99 kg	--- Goods, NSA, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	
4811.90.40	01 t	--- Goods, as follows, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state: (a) cast coated paper and paperboard; (b) enamelled blotting paper and paperboard; (c) flock coated, marbled and leatherette paper; (d) indicator paper and paperboard, NSA; (e) parchment paper and paperboard, greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard	Free	
4811.90.90		--- Other	5% CA:Free	
	02 t	<i>Surface-coloured, surface-decorated, ruled, lined, squared or printed</i>		
		<i>Other:</i>		
	67 t	<i>.Printing and writing paper</i>		
	68 t	<i>.Facsimile paper weighing less than 100 g/m<sup>2</sup></i>		
	72 t	<i>.Other</i>		
4812.00.00	10 kg	<b>FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP</b>	Free	

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/28

Reference Number	Statistical Code/Unit		Goods	Rate #
<b>4813</b>			<b>CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES:</b>	
<b>4813.10.00</b>			<b>- In the form of booklets or tubes</b>	<b>Free</b>
	01	..	<i>In the form of booklets</i>	
	02	..	<i>In the form of tubes</i>	
<b>4813.20.00</b>	12	..	<b>- In rolls of a width not exceeding 5 cm</b>	<b>Free</b>
<b>4813.90.00</b>	13	t	<b>- Other</b>	<b>Free</b>
<b>4814</b>			<b>WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER:</b>	
<b>4814.20.00</b>	57	No †	<b>- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics</b>	<b>5% CA:Free</b>
<b>4814.90.00</b>	58	No †	<b>- Other</b>	<b>5% DCS:4% CA:Free DCT:5%</b>
<b>4816</b>			<b>CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:</b>	
<b>4816.20.00</b>	60	kg	<b>- Self-copy paper</b>	<b>5%</b>
<b>4816.90</b>			<b>- Other:</b>	
<b>4816.90.10</b>	30	kg	<b>- - - Unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process</b>	<b>Free</b>
<b>4816.90.90</b>	23	kg	<b>- - - Other</b>	<b>5%</b>

† No. of Rolls

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

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Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/29

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>4817</b>		<b>ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY:</b>	
<b>4817.10.00</b>	26 TH †	- Envelopes	5%
<b>4817.20.00</b>	27 ..	- Letter cards, plain postcards and correspondence cards	5%
<b>4817.30.00</b>	28 ..	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5%
<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>	
<b>4818.10.00</b>	01 kg	- Toilet paper	5%
<b>4818.20.00</b>	02 ..	- Handkerchiefs, cleansing or facial tissues and towels	5%
<b>4818.30.00</b>	03 ..	- Tablecloths and serviettes	5%
<b>4818.50.00</b>	37 ..	- Articles of apparel and clothing accessories	5%
<b>4818.90.00</b>	08 ..	- Other	5%
<b>4819</b>		<b>CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:</b>	
<b>4819.10.00</b>	09 kg	- Cartons, boxes and cases, of corrugated paper or paperboard	5%
<b>4819.20.00</b>	10 kg	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%
<b>4819.30.00</b>	11 kg	- Sacks and bags, having a base of a width of 40 cm or more	5%

† Thousands of envelopes

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/30

Reference Number	Statistical Code/Unit		Goods	Rate #
4819.40.00	12	kg	- Other sacks and bags, including cones	5%
4819.50.00	13	kg	- Other packing containers, including record sleeves	5%
4819.60.00	14	kg	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5%
4820	<b>REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:</b>			
4820.10.00			- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5%
	15	kg	<i>Diaries</i>	
	16	..	<i>Other</i>	
4820.20			- Exercise books:	
4820.20.10	31	..	- - - Work books with printed texts and blank spaces to be filled in	Free
4820.20.90	32	..	- - - Other	5%
4820.30.00	18	..	- Binders (other than book covers), folders and file covers	5%
4820.40.00	19	kg	- Manifold business forms and interleaved carbon sets	5%
4820.50.00	20	..	- Albums for samples or for collections	5%
4820.90.00	21	..	- Other	5%
4821	<b>PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED:</b>			
4821.10.00	22	kg	- Printed	5%
4821.90.00	23	kg	- Other	5%
4822	<b>BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):</b>			
4822.10.00	24	kg	- Of a kind used for winding textile yarn	Free
4822.90.00	25	kg	- Other	Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/31

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
4823		<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>	
4823.20.00	05 kg	- Filter paper and paperboard	5%
4823.40.00	06 ..	- Rolls, sheets and dials, printed for self-recording apparatus	5%
4823.6		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61.00	27 ..	- - Of bamboo	5%
4823.69.00	28 ..	- - Other	5%
4823.70.00	14 ..	- Moulded or pressed articles of paper pulp	5%
4823.90		- Other:	
4823.90.10	18 kg	- - - Goods, as follows: (a) aseptic paper, not including goods and/or articles of aseptic paper; (b) filters wholly of filter paper; (c) monotype paper; (d) paper for use in wrapping fruit; (e) perforated cards for Jacquard and similar machines	Free
4823.90.20	21 t	- - - Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	5% CA:Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/32

Reference Number	Statistical Code/Unit	Goods	Rate #
4823.90.3		--- Uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.20:	
4823.90.31	30 t	---- Kraftliner, weighing not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4823.90.32	31 t	---- Kraftliner, weighing more than 205 g/m <sup>2</sup>	5% DCS:4% CA:2.5% DCT:5%
4823.90.33	32 t	---- Sack kraft paper, unbleached	5% CA:4%
4823.90.34	36 t	---- Other sack kraft paper	5%
4823.90.35	37 t	---- Kraft paper and paperboard, NSA, weighing not more than 205 g/m <sup>2</sup>	5%
4823.90.36	38 t	---- Kraft paper and paperboard, NSA, weighing more than 205 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , as follows: (a) unbleached; (b) 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	5% DCS:Free
4823.90.37	39 t	---- Kraft paper and paperboard, NSA, weighing more than 205 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	5% DCS:4% DCT:5%
4823.90.38	40 t	---- Kraft paper and paperboard, NSA, weighing 225 g/m <sup>2</sup> or more, 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	5% DCS:Free CA:4%
4823.90.39	41 t	---- Other	5% DCS:Free
4823.90.4		--- Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.5:	
4823.90.41	42 t	---- Semi-chemical fluting paper, weighing not more than 205 g/m <sup>2</sup>	5%
4823.90.42	43 t	---- Semi-chemical fluting paper, weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4823.90.43	44 t	---- Multi-ply paper and paperboard, weighing not more than 205 g/m <sup>2</sup>	5%
4823.90.44	45 t	---- Multi-ply paper and paperboard, weighing more than 205 g/m <sup>2</sup>	5% DCS:Free

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/33

(Chapter 49 follows)

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
4823.90.45	46 t	---- Sulphite wrapping paper	5% DCS:Free
4823.90.46	47 t	---- Felt paper and paperboard	Free
4823.90.5		--- Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.4:	
4823.90.51	48 t	---- Weighing not more than 22 g/m <sup>2</sup>	5% DCS:Free
4823.90.52	49 t	---- Weighing more than 22 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5%
4823.90.53	50 t	---- Weighing more than 205 g/m <sup>2</sup> as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%
4823.90.59	51 t	---- Other	5% DCS:Free
4823.90.60	52 t	--- Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	Free
4823.90.70	53 t	--- 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 strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	Free
4823.90.8		--- Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in 4803, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm:	
4823.90.81	54 t	---- Paper and paperboard, whether or not embossed or perforated, weighing not more than 205 g/m <sup>2</sup> , as follows: (a) corrugated paper or paperboard; (b) kraft paper, creped or crinkled	5%
4823.90.82	57 t	---- Other paper or paperboard, weighing not more than 205 g/m <sup>2</sup> , embossed or perforated	5% CA:3%
4823.90.89	58 t	---- Other	Free
4823.90.90	59 kg	--- Other	5%

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

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CHAPTER 49

**Printed books, newspapers, pictures and  
other products of the printing industry;  
manuscripts, typescripts and plans**

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- 4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets
  - 4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
  - 4903 Children's picture, drawing or colouring books
  - 4904 Music, printed or in manuscript, whether or not bound or illustrated
  - 4905 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
  - 4906 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
  - 4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
  - 4908 Transfers (decalcomanias)
  - 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
  - 4910 Calendars of any kind, printed, including calendar blocks
  - 4911 Other printed matter, including printed pictures and photographs
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**Notes.**

- 1.- This Chapter does not cover:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (9023.00.00);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (9702.00.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of 9704.00.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in 4901, whether or not containing advertising material.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 10  
Chapter 49/2**

4.- 4901 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in 4911.

5.- Subject to Note 3 to this Chapter, 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in 4911.

6.- For the purposes of 4903.00.00, "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 49/3

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
<b>4901</b>			<b>PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:</b>	
<b>4901.10.00</b>	<i>01</i>	<i>..</i>	<b>- In single sheets, whether or not folded</b>	<b>Free</b>
<b>4901.9</b>			<b>- Other:</b>	
<b>4901.91.00</b>	<i>02</i>	<i>No</i>	<b>-- Dictionaries and encyclopaedias, and serial instalments thereof</b>	<b>Free</b>
<b>4901.99</b>			<b>-- Other:</b>	
<b>4901.99.10</b>	<i>30</i>	<i>No</i>	<b>--- Australian telephone directories and Australian timetables</b>	<b>5%</b>
<b>4901.99.90</b>			<b>--- Other</b>	<b>Free</b>
	<i>03</i>	<i>No</i>	<i>Books, booklets:</i>	
			<i>.Fashion books</i>	
	<i>31</i>	<i>No</i>	<i>.Other:</i>	
	<i>05</i>	<i>No</i>	<i>..Paperbound or unbound</i>	
			<i>..Other</i>	
	<i>32</i>	<i>No</i>	<i>Other</i>	
<b>4902</b>			<b>NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:</b>	
<b>4902.10.00</b>	<i>07</i>	<i>No</i>	<b>- Appearing at least four times a week</b>	<b>Free</b>
<b>4902.90.00</b>			<b>- Other</b>	<b>Free</b>
	<i>08</i>	<i>No</i>	<i>Comics and similar publications where the content is expressed mainly by means of illustrations</i>	
	<i>19</i>	<i>No</i>	<i>Other</i>	
<b>4903.00.00</b>			<b>CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS</b>	<b>Free</b>
	<i>12</i>	<i>No</i>	<i>Paperbound or unbound</i>	
	<i>13</i>	<i>No</i>	<i>Other</i>	
<b>4904.00.00</b>	<i>14</i>	<i>No</i>	<b>MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED</b>	<b>Free</b>

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1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 49/4

Reference Number	Statistical Code/Unit		Goods	Rate #
<b>4905</b>			<b>MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:</b>	
<b>4905.10.00</b>	<i>15</i>	<i>No</i>	<b>- Globes</b>	<b>Free</b>
<b>4905.9</b>			<b>- Other:</b>	
<b>4905.91.00</b>	<i>16</i>	<i>No</i>	<b>-- In book form</b>	<b>Free</b>
<b>4905.99.00</b>	<i>17</i>	<i>No</i>	<b>-- Other</b>	<b>Free</b>
<b>4906.00.00</b>	<i>60</i>	<i>No</i>	<b>PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING</b>	<b>Free</b>
<b>4907</b>			<b>UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:</b>	
<b>4907.00.10</b>	<i>33</i>	<i>..</i>	<b>--- Stamps and banknotes</b>	<b>Free</b>
<b>4907.00.90</b>	<i>40</i>	<i>..</i>	<b>--- Other</b>	<b>5%</b>
<b>4908</b>			<b>TRANSFERS (DECALCOMANIAS):</b>	
<b>4908.10.00</b>	<i>22</i>	<i>..</i>	<b>- Transfers (decalcomanias), vitrifiable</b>	<b>5%</b>
<b>4908.90.00</b>	<i>23</i>	<i>..</i>	<b>- Other</b>	<b>5%</b>
<b>4909.00.00</b>	<i>31</i>	<i>No</i>	<b>PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS</b>	<b>5%</b>
<b>4910.00.00</b>	<i>26</i>	<i>..</i>	<b>CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS</b>	<b>5%</b>

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1/1/12

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 49/5

(Section 11 follows)

R.3

Reference Number	Statistical Code/Unit	Goods	Rate #
4911		<b>OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:</b>	
4911.10		- Trade advertising material, commercial catalogues and the like:	
4911.10.10	35 ..	--- Catalogues of visual or auditory material of an educational, scientific or cultural character	Free
4911.10.90	36 ..	--- Other	5%
4911.9		- Other:	
4911.91.00	28 ..	-- Pictures, designs and photographs	5% DCS:4% DCT:5%
★ 4911.99		-- Other:	
★ 4911.99.10	29 ..	--- Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services or telecommunications services (including mobile services)	5%
★★			
		From 1 July 2018	2.5%
		From 1 July 2019	Free
★ 4911.99.90	30 ..	--- Other	5%
★★			

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

