

CHAPTER 48

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

- 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

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- 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).
- 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.

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- 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/m² and not more than 65 g/m², 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:

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

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and:

- 1. weighing not more than 80 g/m²; or
- 2. coloured throughout the mass; or

(b) containing more than 8% ash, and:

- 1. weighing not more than 80 g/m²; or
- 2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

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

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

- 1. a caliper of 225 micrometres (microns) or less; or
- 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content 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 of 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.

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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 subsidiary 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/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

CHAPTER 49

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

- 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), 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.

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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.

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

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

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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.

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Reference Number	Statistical Code/Unit	Goods	Rate #
4905		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:	
★ 4905.20.00	18 No	- In book form	Free
★ 4905.90.00	19 No	- Other	Free
4906.00.00	60 No	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	Free
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:	
4907.00.10	33 ..	--- Stamps and banknotes	Free
4907.00.90	40 ..	--- Other	5%
4908		TRANSFERS (DECALCOMANIAS):	
4908.10.00	22 ..	- Transfers (decalcomanias), vitrifiable	5%
4908.90.00	23 ..	- Other	5%
4909.00.00	31 No	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	5%
4910.00.00	26 ..	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	5%

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

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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.