

Chapter 48

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

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of 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 heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (j) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;
 - (l) Abrasive paper or paperboard (heading 68.05) or paper - or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (m) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (n) Articles of heading 92.09; or
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibers, colored or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibers which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fiber content consists of wood fibers 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 micrometers (microns), weighing not less than 40 g/m² and not more than 50 g/m².
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

 - (a) containing 10% or more of fibers obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. colored throughout the mass; or
 - (b) containing more than 8% ash, and

Section X – Chapter 48

1. weighing not more than 80 g/m², or
2. colored throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m²/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·m²/g.

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

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

Heading 48.02 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 fiber content consists of fibers obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Products on a base of paper or paper board, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23

Subheading Notes.

1. For the purposes of subheadings 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/m²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight G/m²	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 subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa·m²/g.

Section X – Chapter 48

7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Explanatory remarks to Chapter 48

The importation of paper bearing official governmental mark in the form of "watermark" is subject to the approval of the Ministry of Economic Affairs and Finance.

Section X – Chapter 48

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4801 00 00	Newsprint, in rolls or sheets.	4	Kg	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802 10 00	- Hand-made paper and paperboard	4	Kg	
4802 20 00	- Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard	4	Kg	
4802 40 00	- Wallpaper base	4	Kg	
	- 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 00	-- Weighing less than 40 g/m ²	4	Kg	
4802 55 00	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	4	Kg	
4802 56 00	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25	Kg	
4802 57 00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	4	Kg	
4802 58 00	-- Weighing more than 150 g/m ²	4	Kg	
	- 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 00	-- In rolls	4	Kg	
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	4	Kg	
4802 69 00	-- Other	4	Kg	
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.		Kg	
4803 00 10	---- Paper in the form of sheet used for manufacturing of facial tissue, toilet paper and other household purposes	45		
4803 00 90	---- Other	15		
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
	- Kraftliner:			
4804 11 00	-- Unbleached	4	Kg	
4804 19 00	-- Other	4	Kg	
	- Sack kraft paper:			
4804 21 00	-- Unbleached	4	Kg	
4804 29 00	-- Other	4	Kg	
	- Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804 31	-- Unbleached		Kg	
4804 31 10	---- Kraft paper (Abrasive Base Kraft paper) in rolls, not exceeding 94 cm in width	4		
4804 31 90	---- Other	20		
4804 39 00	-- Other	20	Kg	
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804 41	-- Unbleached		Kg	

Section X – Chapter 48

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4804 41 10	--- Kraft paper (Abrasive Base Kraft paper) in rolls, not exceeding 94 cm in width	4		
4804 41 90	--- Other	20		
4804 42 00	- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	10	Kg	
4804 49 00	-- Other	20	Kg	
	- Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804 51 00	-- Unbleached	10	Kg	
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	10	Kg	
4804 59 00	-- Other	10	Kg	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
	- Fluting paper:			
4805 11 00	-- Semi-chemical fluting paper	10	Kg	
4805 12	-- Straw fluting paper		Kg	
4805 12 10	--- Paper manufactured of a minimum of 50% VIRIGIN PULP	10		
4805 12 90	--- Other	20		
4805 19	-- Other		Kg	
4805 19 10	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	10		
4805 19 90	--- Other	20		
	- Testliner (recycled liner board):			
4805 24	-- Weighing 150 g/m ² or less		Kg	
4805 24 10	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	4		
4805 24 90	--- Other	20		
4805 25	-- Weighing more than 150 g/m ²		Kg	
4805 25 10	--- Paper manufactured of a minimum of %50 VIRIGIN PULP	4		
4805 25 90	--- Other	20		
4805 30 00	- Sulphite wrapping paper	4	Kg	
4805 40 00	- Filter paper and paperboard	4	Kg	
4805 50 00	- Felt paper and paperboard	4	Kg	
	- Other:			
4805 91	-- Weighing 150 g/m ² or less		Kg	
4805 91 10	--- Paper manufactured of minimum of 20% VIRIGIN PULP	10		
4805 91 90	--- Other	20		
4805 92	-- Weighing more than 150 g/m ² but less than 225 g/m ²		Kg	
4805 92 10	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	10		
4805 92 90	--- Other	20		
4805 93	-- Weighing 225 g/m ² or more		Kg	
4805 93 10	--- Paper manufactured of a minimum of 20% VIRIGIN PLUP	10		
4805 93 90	--- Other	20		
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806 10 00	- Vegetable parchment	10	Kg	
4806 20 00	- Greaseproof papers	10	Kg	
4806 30 00	- Tracing papers	10	Kg	
4806 40 00	- Glassine and other glazed transparent or translucent papers	10	Kg	
4807 00 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or	10	Kg	

Section X – Chapter 48

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4808	impregnated, whether or not internally reinforced, in rolls or sheets. Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
4808 10 00	– Corrugated paper and paperboard, whether or not perforated	10	Kg	
4808 20 00	– Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	Kg	
4808 30 00	– Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	Kg	
4808 90 00	– Other	10	Kg	
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.			
4809 20 00	– Self-copy paper	25	Kg	
4809 90	– Other		Kg	
4809 90 10	--- Stencil base paper (unfinished)	4		
4809 90 90	--- Other	30		
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.			
	– 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 00	-- In rolls	15	Kg	
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15	Kg	
4810 19 00	-- Other	15	Kg	
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4810 22 00	-- Light-weight coated paper	10	Kg	
4810 29 00	-- Other	10	Kg	
	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	10	Kg	
4810 32 00	– Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	10	Kg	
4810 39 00	-- Other	10	Kg	
	– Other paper and paperboard:			
4810 92 00	-- Multi-ply	4	Kg	
4810 99 00	-- Other	4	Kg	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
4811 10 00	– Tarred, bituminised or asphalted paper and paperboard	4	Kg	
	– Gummed or adhesive paper and paperboard:			

Section X – Chapter 48

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4811 41 00	-- Self-adhesive	40	Kg	
4811 49 00	-- Other	40	Kg	
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811 51 00	-- Bleached, weighing more than 150 g/m ²	4	Kg	
4811 59 00	-- Other	4	Kg	
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	4	Kg	
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	4	Kg	
4812 00 00	Filter blocks, slabs and plates, of paper pulp.	4	Kg	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813 10 00	- In the form of booklets or tubes	10	Kg	
4813 20 00	- In rolls of a width not exceeding 5 cm	10	Kg	
4813 90 00	- Other	10	Kg	
4814	Wallpaper and similar wall coverings; window transparencies of paper.			
4814 10 00	- "Ingrain" paper	40	Kg	
4814 20 00	- 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	40	Kg	
4814 90 00	- Other	40	Kg	
[4815]				
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816 20 00	- Self-copy paper	30	Kg	
4816 90 00	- Other	15	Kg	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817 10 00	- Envelopes	40	Kg	
4817 20 00	- Letter cards, plain postcards and correspondence cards	40	Kg	
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40	Kg	
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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818 10 00	- Toilet paper	55	Kg	
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	55	Kg	
4818 30 00	- Tablecloths and serviettes	55	Kg	
4818 40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles		Kg	
4818 40 10	--- Complete adult napkin each pad weighing 90 gram or more	4		
4818 40 90	--- Other	45		
4818 50 00	- Articles of apparel and clothing accessories	55	Kg	

Section X – Chapter 48

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
4818 90	- Other		Kg	
4818 90 10	--- Paper carrier-tissue for using in production units	15		
4818 90 90	--- Other	45		
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.			
4819 10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	25	Kg	
4819 20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard		Kg	
4819 20 10	--- Bag and carton of a kind used for packaging dairy products, imported by dairy processing factories	4		
4819 20 90	--- Other	30	Kg	
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	20	Kg	
4819 40 00	- Other sacks and bags, including cones	20	Kg	
4819 50 00	- Other packing containers, including record sleeves	20	Kg	
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20	Kg	
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.			
4820 10 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	45	Kg	
4820 20 00	- Exercise books	55	Kg	
4820 30 00	- Binders (other than book covers), folders and file covers	55	Kg	
4820 40 00	- Manifold business forms and interleaved carbon sets	45	Kg	
4820 50 00	- Albums for samples or for collections	45	Kg	
4820 90 00	- Other	55	Kg	
4821	Paper or paperboard labels of all kinds, whether or not printed.			
4821 10 00	- Printed	45	Kg	
4821 90 00	- Other	55	Kg	
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822 10 00	- Of a kind used for winding textile yarn	15	Kg	
4822 90 00	- Other	15	Kg	
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.			
	- Gummed or adhesive paper, in strips or rolls:			
4823 20 00	- Filter paper and paperboard	4	Kg	
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	15	Kg	
	- Trays, dishes, plates, craps and the like, of paper or paperboard			
4823 61 00	- - Of bamboo	15	Kg	
4823 69 00	-- Other	35	Kg	
4823 70 00	- Moulded or pressed articles of paper pulp	15	Kg	
4823 90 00	- Other	15	Kg	

