

**FORESTRY ITEMS REGULATED BY THE EXIM POLICY 2004-2009**  
(Issued by the Government of India, Ministry of Commerce & Industry, Department of Commerce)

<b>EXIM POLICY (2004-2009)</b>					
<b>S. No.</b>	<b>ITC HS Code</b>	<b>Code</b>	<b>Item</b>	<b>Tariff Rate (%)</b>	<b>Import Policy</b>
<b>Chapter IX</b>					
	<b>4401</b>		<b>Fuel wood, in logs, in billets, in twinges, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</b>		
		4401 10	Fuel wood, in logs, in billets, in twinges, in faggots or in similar forms:		
		4401 10 10	In logs	5	F
		4401 10 90	Other wood or chips or particles	5	F
		4401 21 00	Coniferous	5	F
		4401 22 00	Non - Coniferous	5	F
		4401 30 00	Sawdust and wood waste and scarp, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	F
	<b>4402</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>		
		4402 00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
		4402 00 10	Of coconut shell	5	F
		4402 00 90	Other	5	F
	<b>4403</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</b>		
		4403 10 00	Treated with paint, stains, creosote or other preservatives	5	F
		4403 20	Other, coniferous:		
		4403 20 10	Saw logs and veneerlogs	5	F
		4403 20 20	Poles, pilling and posts	5	F
		4403 20 90	Other, Other, of tropical wood specified in Sub Heading Note 1 to this Chapter.	5	F
		4403 41 00	Dark Red Meranti, Light Red Meranti, and Meranti Bakau	5	F
		4403 49	Other:		
		4403 49 10	Teak wood in rough	5	F
		4403 49 90	Other :	5	F
		4403 91 00	Of Oak) quercus spp.)	5	F
		4403 92 00	Of beech (Fagus spp.)	5	F
		4403 99	Other : Andaman Padauk [Pterocarus dalbaergiodes] Bonsum [Phoebe goal parensis] Gurgan [ Dipterocarpus alatus] Khair [acacia Catechu] Lampati [Duabanga gradiflora] Laurel [Terminalia alata] Paliwood [palaquium Elliplicum] and Red Sanders [pterocar pus Sautaninus] and Rose wood [Dalbergea Latifolio]:		
		4403 99 11	Andaman Padauk (Pterocarus dalbaergiodes)	5	F

		4403 99 12	Bonsum [Phoebe goal parensis]	5	F
		4403 99 13	Gurgan [Dipterocarpus alatus]	5	F
		4403 99 14	Khair [acacia Catechu]	5	F
		4403 99 15	Lampati [Duabanga grandiflora]	5	F
		4403 99 16	Laurel [Terminalia alata]	5	F
		4403 99 17	Paliwood [palaquium Elliplicum]	5	F
		4403 99 18	Red Sanders [pterocar pus Sautaninus]	5	F
		4403 99 19	Rose wood [Dalbergeai Latifolio] Sal (Chorea robusta) Sandal wood (santalum alhuri) Semul (Bombax Ceiba) Walnut wood (juglans binata) Anjam (Hardwickia binata) Birch (Betula spp.) Sissoo (Dalbergiasisso) and white cedar (Dysozylum) and the like:	5	F
		4403 99 21	Sal (Chorea robusta)	5	F
		4403 99 22	Sandal wood (santalum albur)	5	F
		4403 99 23	Semul (Bombax Ceiba)	5	F
		4403 99 24	Walnut wood (juglans binbata)	5	F
		4403 99 25	Anjam (Hardwickia binata)	5	F
		4403 99 26	Birch (Betula spp.)	5	F
		4403 99 27	(Dalbergiasisso)	5	F
		4403 99 28	White cedar (Dysozylum malabaricum)	5	F
		4403 99 29	Other	5	F
	<b>4404</b>		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like</b>		
		4404 10 00	Coniferous	15	F
		4404 20	Non – Coniferous		F
		4404 20 10	wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	15	F
		4404 20 20	Drawn Wood	15	F
		4404 20 90	Other	15	F
	<b>4405</b>		<b>Wood wool; wood flour</b>		
		4405 00 00	Wood wool; wood flour	15	F
	<b>4406</b>		<b>Railway or tramway sleepers (Crossties) of wood</b>		
		4406 10 00	Not impregnated	15	F
		4406 90 00	Other	15	F
	<b>4407</b>		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm</b>		
		4407 10	Coniferous		
		4407 10 10	Doglas fir (Pscudotsuga Menziesie)	15	F
		4407 10 20	Pine (Pinus spp.)	15	F

		4407 10 90	Other of tropical wood specified in Sub heading Note 1 to this chapter	15	F
		4407 24 00	Virola, Mahogany (Swietenia spp.) Imbuia and Balsa,	15	F
		4407 25 00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15	F
		4407 26 00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15	F
		4407 29	Other		
		4407 29 10	Teak Wood	15	F
		4407 29 90	Other	15	F
		4407 91 00	Of oak (Quercus spp.)	15	F
		4407 92 00	Of beech (Fagus spp.)	15	F
		4407 99	Other		
		4407 99 10	Of Birch (Betula spp.)	15	F
		4407 99 20	Willow	15	F
		4407 99 90	Other	15	F
	<b>4408</b>		<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm</b>		
		4408 10	Coniferous:		
		4408 10 10	Sheets for plywood	15	F
		4408 10 20	Oak wood veneer	15	F
		4408 10 30	Veneer sheets, for match boxes and match splints	15	F
		4408 10 90	Other of tropical wood specified in Sub Heading Note 1 to this Chapter.	15	F
		4408 31	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
		4408 31 10	Sheets for plywood	15	F
		4408 31 20	Veneer sheets (of Rose wood)	15	F
		4408 31 30	Veneer sheets, for match boxes and match splints	15	F
		4408 31 90	Other	15	F
		4408 39	Other		
		4408 39 10	Sheets for plywoods	15	F
		4408 39 20	Veneer sheets (of rose wood)	15	F
		4408 39 30	Veneer sheets, for match boxes and match splints	15	F
		4408 39 90	Other	15	F
		4408 90	Others		
		4408 90 10	Sheets for plywoods	15	F
		4408 90 20	Veneer sheets, for match boxes and match splints	15	F
		4408 90 90	Other	15	F
	<b>4409</b>		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed,</b>		

			<b>beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed</b>		
		4409 10	Coniferous		
		4409 10 10	Planned, Tongued, Grooved, Rebated, Chamfered, V-jointed, and the like but not further moulded	15	F
		4409 10 20	Breadings & mouldings (including moulded, skirting & other moulded boards)	15	F
		4409 10 90	Other	15	F
		4409 20	Non Coniferous:		
		4409 20 10	Planned, Tongued, Grooved, Rebated, Chamfered, V-jointed, and the like but not further moulded	15	F
		4409 20 20	Breadings & mouldings (including moulded, skirting & other moulded boards)	15	F
		4409 20 90	Other	15	F
	<b>4410</b>		<b>Particle board and similar board (for example, oriented strand Board and Wafer Board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances</b> <b>Oriented strand-board and waferboard, of wood:</b>		
		4410 21 00	Unworked or not further worker worked than sanded	15	F
		4410 29 00	Other, Other, of wood:	15	F
		4410 31	Unworked or not further worked than sanded:		
		4410 31 10	Plain particle boards	15	F
		4410 31 20	Insulation Board and Hardboard	15	F
		4410 31 30	Veneered particle board, not having decorative veneers on any face	15	F
		4410 31 90	Other	15	F
		4410 32	Surface-covered with melamine impregnated paper:		
		4410 32 10	Plain particle boards	15	F
		4410 32 20	Insulation Board and Hardboard	15	F
		4410 32 30	Veneered particle board, not having decorative veneers on any face	15	F
		4410 32 90	Other	15	F
		4410 33	Surface-covered with decorative laminates of plastic:		
		4410 33 10	Plain particle boards	15	F
		4410 33 20	Insulation Board and Hardboard	15	F
		4410 33 30	Veneered particle board, not having decorative veneers on any face	15	F
		4410 33 90	Other	15	F
		4410 39	Other:		
		4410 39 10	Plain particle boards	15	F
		4410 39 20	Insulation Board and Hardboard	15	F

		4410 39 30	Veneered particle board, not having decorative veneers on any face	15	F
		4410 39 90	Other	15	F
		4410 90	Other Plastic laminated sheets:		
		4410 90 11	Insulation Board and hardboard	15	F
		4410 90 12	Veneered particle board, not having decorative veneers of any face	15	F
		4410 90 19	Other Other:	15	F
		4410 90 91	Plain particle boards	15	F
		4410 90 92	Insulation Board and hardboard	15	F
		4410 90 93	Veneered particle board, not having decorative veneers of any face	15	F
		4410 90 99	Other	15	F
	<b>4411</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances</b> <b>Fibreboard of a density exceeding 0.8 g/cm<sup>3</sup>:</b> <b>Not mechanically worked or surface covered :</b>		
		4411 11	Not mechanically worked or surface covered:		
		4411 11 10	Hard Board	15	F
		4411 11 90	Other	15	F
		4411 19	Other:		
		4411 19 10	Hard board	15	F
		4411 19 90	Other Fibreboard of density Exceeding 0.5 g/cm <sup>3</sup> but not Exceeding 0.8 g/cm <sup>3</sup> :	15	F
		4411 21	Not mechanically worked or surface covered:		
		4411 21 10	Insulation Board	15	F
		4411 21 90	Other	15	F
		4411 29	Other		
		4411 29 10	Insulation Board	15	F
		4411 29 90	Other Fibre board of a density Exceeding 0.35 g/cm <sup>3</sup> but not Exceeding 0.5 g/ cm <sup>3</sup> :	15	F
		4411 31	Not mechanically worked or surface covered:		
		4411 31 10	Insulation board	15	F
		4411 31 90	Other	15	F
		4411 39	Other:		
		4411 39 10	Insulation board	15	F
		4411 39 90	Other	15	F

			Other:		
		4411 91	Not mechanically worked or Surface covered:		
		4411 91 10	Insulation board (homogeneous)	15	F
		4411 91 20	Acoustic insulation board	15	F
		4411 91 30	Other insulation board	15	F
		4411 91 90	Other	15	F
		4411 99	Other:		
		4411 99 10	Insulation Board (homogenous)	15	F
		4411 99 20	Acoustic Insulation Board	15	F
		4411 99 30	Other insulation board	15	F
		4411 99 90	Other	15	F
	<b>4412</b>		<b>Plywood, veneered panels and similar laminated wood Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm. thickness:</b>		
		4412 13	With at least one outer ply of tropical wood specified in Sub heading Note 1 to this Chapter:		
		4412 13 10	Decorative plywood	15	F
		4412 13 20	Tea chest panels or shooks, packed in sets	15	F
		4412 13 30	Other tea chest panels	15	F
		4412 13 40	Marine and Aircraft plywood	15	F
		4412 13 50	Cutting and trimmings of plywood of width not exceeding 5 centimeters	15	F
		4412 13 90	Other	15	F
		4412 14	Other, with at least one outer ply of non-coniferous wood:		
		4412 14 10	Decorative plywood	15	F
		4412 14 20	Tea chest panels or shooks packed in sets	15	F
		4412 14 30	Marine and Aircraft plywood	15	F
		4412 14 40	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
		4412 14 90	Other	15	F
		4412 19	Other		
		4412 19 10	Decorative plywood	15	F
		4412 19 20	Tea chest panels or shooks packed in sets	15	F
		4412 19 30	Marine and Aircraft plywood	15	F
		4412 19 40	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
		4412 19 90	Other Other, with at least one outer ply of non-coniferous wood:	15	F
		4412 22	With at least one ply of tropical wood specified in Sub heading Note 1 to this Chapter:		
		4412 22 10	Decorative plywood	15	F
		4412 22 20	Tea chest panels or shooks packed in sets	15	F

	4412 22 30	Marine and Aircraft plywood	15	F
	4412 22 40	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 22 90	Other	15	F
	4412 23	Other, containing at least one layer of particle board:		
	4412 23 10	Decorative plywood	15	F
	4412 23 20	Tea chest panels or shooks packed in sets	15	F
	4412 23 30	Marine and Aircraft plywood	15	F
	4412 23 40	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 23 90	Other	15	F
	4412 29	Other		
	4412 29 10	Elastic laminated plywood	15	F
	4412 29 20	Decorative plywood	15	F
	4412 29 30	Tea chest panels or shooks packed in sets	15	F
	4412 29 40	Marine and Aircraft plywood	15	F
	4412 29 50	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 29 90	Other Other:	15	F
	4412 92	With at least one ply of tropical wood specified in Sub heading Note. 1 to this Chapter:		
	4412 92 10	Elastic laminated plywood	15	F
	4412 92 20	Decorative plywood	15	F
	4412 92 30	Tea chest panels or shooks packed in sets	15	F
	4412 92 40	Marine and Aircraft plywood	15	F
	4412 92 50	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 92 90	Other	15	F
	4412 93	Other, containing at least one layer of particle board:		
	4412 93 10	Decorative plywood	15	F
	4412 93 20	Tea chest panels or shooks packed in sets	15	F
	4412 93 30	Marine and Aircraft plywood	15	F
	4412 93 40	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 93 90	Other	15	F
	4412 99	Other:		
	4412 99 10	Plastic laminated plywood	15	F
	4412 99 20	Decorative plywood	15	F
	4412 99 30	Tea chest panels or shooks packed in sets	15	F
	4412 99 40	Marine and Aircraft plywood	15	F
	4412 99 50	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	15	F
	4412 99 90	Other	15	F

	<b>4413</b>		<b>Densified wood, in blocks, plates, strips or profile shapes</b>		
		4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	15	F
	<b>4414</b>		<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>		
		4414 00 00	Wooden frames for paintings, photographs, mirrors similar objects	15	F
	<b>4415</b>		<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable – drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood</b>		
		4415 10 00	Cases, boxes, crates, drums and similar packings: cable-drums	15	F
		4415 20 00	Pallets, box pallets and other load boards; pallet collars	15	F
	<b>4416</b>		<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves</b>		
		4416 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		
		4416 00 10	Casks, barrels, vats and tubs	15	F
		4416 00 20	Other coopers' products Parts (of wood)	15	F
		4416 00 91	Riven or sawn staves of wood not further prepared	15	F
		4416 00 99	Other	15	F
	<b>4417</b>		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood</b>		
		4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, or wood	15	F
	<b>4418</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes</b>		
		4418 10 00	Windows, French-windows and their frames	15	F
		4418 20	Doors and their frames and thresholds:		
		4418 20 10	Flush Doors	15	F
		4418 20 20	Frames and thresholds of flush doors	15	F
		4418 20 90	Other	15	F
		4418 30 00	Parquet panels	15	F
		4418 40 00	Shuttering for concrete constructional work	15	F
		4418 50 00	Shingles and Shakes	15	F
		4418 90 00	Other	15	F
	<b>4419</b>		<b>Tableware and kitchenware, of wood</b>		
		4419 00	Tableware and kitchenware, of wood		

		4419 00 10	Tableware	15	F
		4419 00 20	Kitchenware	15	F
	<b>4420</b>		<b>Wood marequetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94</b>		
		4420 10 00	Statuettes and other ornaments, of wood	15	F
		4420 90	Other		
		4420 90 10	Wood marequetry and inlaid wood	15	F
		4420 90 90	Other	15	F
	<b>4421</b>		<b>Other articles of wood</b>		
		4421 10 00	Clothes hangers	15	F
		4421 90	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
		4421 90 11	For Cotton machinery	15	F
		4421 90 12	For Jute machinery	15	F
		4421 90 13	For Silk regenerated and synthetic fibres machinery	15	F
		4421 90 14	For other machinery	15	F
		4421 90 19	Other	15	F
		4421 90 20	Wood paving blocks	15	F
		4421 90 30	Match splints	15	F
		4421 90 40	Pencil slates	15	F
		4421 90 50	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	15	F
		4421 90 60	Parts of domestic decorative articles used as tableware and kitchenware	15	F
		4421 90 70	Articles of densified wood not elsewhere included or specified	15	F
		4421 90 90	Other	15	F

<b>Chapter X</b>					
	<b>4701</b>		<b>Mechanical wood pulp</b>		
		4701 00 00	Mechanical wood pulp	5	F
	<b>4702</b>		<b>Chemical wood pulp, dissolving grades</b>		
		4702 00 00	Chemical wood pulp, dissolving grades	5	F
	<b>4703</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades unbleached:</b>		
		4703 11 00	Coniferous	5	F
		4703 19 00	Non-coniferous semi-bleached or bleached:	5	F
		4703 21 00	Coniferous	5	F
		4703 29 00	Non-coniferous	5	F
	<b>4704</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades Unbleached:</b>		
		4704 11 00	Coniferous	5	F
		4704 19 00	Non-coniferous	5	F
		4704 21 00	Coniferous	5	F
		4704 29 00	Non-coniferous	5	F
	<b>4705</b>		<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>		
		4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	5	F
	<b>4706</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic materials</b>		
		4706 10 00	Colon linters pulp	5	F
		4706 20 00	Pulps of fibres derived from recovered (waste and scrap) paper or paper board Other :	5	F
		4706 91 00	Mechanical	5	F
		4706 92 00	Chemical	5	F
		4706 93 00	Semi-chemical	5	F
	<b>4707</b>		<b>Recovered (waste and scrap) paper or paperboard</b>		
		4707 10 00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	15	F
		4707 20 00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	15	F
		4707 30 00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers,) journals and similar printed matter)	15	F
		4707 90 00	Other, including unsorted waste and scrap	15	F

	<b>4801</b>		<b>Newsprint, in rolls or sheets</b>		
		4801 00	Newsprint, in rolls or sheets		
		4801 00 10	Glazed	15	R
		4801 00 90	Other	15	R
	<b>4802</b>		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard</b>		
		4802 10	Hand-made paper and paperboard:		
		4802 10 10	Paper	15	F
		4802 10 20	Paperboard	15	F
		4802 20	Paper and paper-board of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
		4802 20 10	Photographic base paper, uncoated	15	F
		4802 20 90	Other	15	F
		4802 30 00	Carbonizing base paper	15	F
		4802 40 00	Wall paper base Other paper and paperboard, not containing fibres obtained by a mechanical or a chemi-mechanical process or of which not more than 10 by weight of the total fibre content consists of such fibres :	15	F
		4802 54	Weighing less than 40 g/m <sup>2</sup> :		
		4802 54 10	India Paper	15	F
		4802 54 20	Litho and offset paper	15	F
		4802 54 30	Duplicating paper	15	F
		4802 54 40	Airmail paper	15	F
		4802 54 50	Tissue paper	15	F
		4802 54 90	Other	15	F
		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	Litho and offset paper	15	F
		4802 55 20	Drawing paper	15	F
		4802 55 30	Duplicating	15	F
		4802 55 40	Account book paper	15	F
		4802 55 50	Bank, bond and cheque paper	15	R
		4802 55 60	Currency note paper	15	R
		4802 55 70	Paper for security printing, currency paper, stamp paper	15	R
		4802 55 90	Other	15	F
		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	Litho and offset paper	15	F
		4802 56 20	Drawing paper	15	F
		4802 56 30	Duplicating paper	15	F
		4802 56 40	Account book paper	15	F
		4802 56 50	Bank, bond and cheque paper	15	R
		4802 56 60	Currency note paper	15	R
		4802 56 70	Paper for security printing, currency paper, stamp paper	15	R
		4802 56 90	Other	15	F
		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	Litho and offset paper	15	F
		4802 57 20	Drawing paper	15	F
		4802 57 30	Duplicating paper	15	F
		4802 57 40	Account book paper	15	F
		4802 57 50	Bank, bond and cheque paper	15	R
		4802 57 60	Currency note paper	15	R
		4802 57 70	Paper for security printing, currency paper, stamp paper	15	R
		4802 57 90	Other	15	F
		4802 58	Weighing more than 150 g/m <sup>2</sup>		
		4802 58 10	Litho and offset paper	15	F
		4802 58 20	Drawing paper	15	F
		4802 58 30	Duplicating paper	15	F
		4802 58 40	Bank, bond and cheque paper	15	R
		4802 58 50	Paper for security printing, currency paper, stamp paper	15	R
		4802 58 90	Other Other paper and paperboard, of which more than 10 by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process	15	F
		4802 61	In rolls:		
		4802 61 10	Drawing paper	15	F
		4802 61 20	Poster paper	15	F
		4802 61 30	Printing paper dyed or marbled in mass	15	F
		4802 61 40	Account book paper	15	F
		4802 61 50	Automatic data processing machine paper	15	F
		4802 61 60	Paper for security printing, currency paper, stamp paper	15	R
		4802 61 90	Other	15	F
		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	Drawing paper	15	F
		4802 62 20	Poster paper	15	F
		4802 62 30	Printing paper dyed or marbled in mass	15	F
		4802 62 40	Account book paper	15	F
		4802 62 50	Automatic data processing machine paper	15	F
		4802 62 60	Paper for security printing, currency paper, stamp paper other	15	R
		4802 62 90	Other	15	F
		4802 69	Other:		
		4802 69 10	Drawing paper	15	F
		4802 69 20	Poster paper	15	F
		4802 69 30	Printing paper dyed or marbled in mass	15	F
		4802 69 40	Account book paper	15	F
		4802 69 50	Automatic data processing machine paper	15	F
		4802 69 60	Paper for security printing, currency paper, stamp paper other	15	R
		4802 69 90	Other	15	R
	<b>4803</b>		<b>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</b>		
		4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purpose, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
		4803 00 10	In commercial sizes rolls of width size 36 cm and above	15	F
		4803 00 90	Other	15	F
	<b>4804</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803</b> <b>Kraftliner:</b>		
		4804 11 00	Unbleached	15	F
		4804 19 00	Other Sack kraft paper:	15	F
		4804 21 00	Unbleached	15	F
		4804 29 00	Other Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	15	F
		4804 31 00	Unbleached	15	F
		4804 39 00	Other kraft paper and paperboard weighing more	15	F

			than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
		4804 41 00	Unbleached	15	F
		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	15	F
		4804 49 00	Other Other kraft paper and paperboard weighing 225g/m <sup>2</sup> or more:	15	F
		4804 51 00	Unbleached	15	F
		4804 52 00	Bleached uniformly throughout the mass and of which more than 95 by weight of the total fibre content consists of wood fibres obtained by a chemical process	15	F
		4804 59 00	Other	15	F
	<b>4805</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter</b> <b>Fluting paper:</b>		
		4805 11 00	Semi-chemical fluting paper	15	F
		4805 12 00	Straw fluting paper	15	F
		4805 19 00	Other Testliner (recycled liner board):	15	F
		4805 24 00	Weighing 150 g/m <sup>2</sup> or less	15	F
		4805 25 00	Weighing more than 150 g/m <sup>2</sup>	15	F
		4805 30 00	Sulphite wrapping paper	15	F
		4805 40 00	Filter paper and paperboard	15	F
		4805 50 00	Felt paper and paperboard Other	15	F
		4805 91 00	Weighing 150 g/m <sup>2</sup> or less	15	F
		4805 92 00	Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	15	F
		4805 93 00	Weighing 225 g/m <sup>2</sup>	15	F
	<b>4806</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets</b>		
		4806 10 00	Vegetable parchment	15	F
		4806 20 00	Greaseproof papers	15	F
		4806 30 00	Tracing papers	15	F
		4806 40	Glassine and other glazed transparent or translucent papers:		
		4806 40 10	Glassine papers	15	F
		4806 40 90	Other	15	F
	<b>4807</b>		<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard</b>		

			<b>together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets</b>		
		4807 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		
		4807 00 10	Straw paper and other straw board, whether or not covered with paper other than straw paper	15	F
		4807 00 90	Other	15	F
	<b>4808</b>		<b>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 4803</b>		
		4808 10 00	Corrugated paper and paperboard, whether or not perforated	15	F
		4808 20 00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	15	F
		4808 30 00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	15	F
		4808 90 00	Other	15	F
	<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>		
		4809 10	Carbon or similar copying papers:		
		4809 10 10	Manifold paper	15	F
		4809 10 90	Other	15	F
		4809 20 00	Self-copy paper	15	F
		4809 90 00	Other	15	F
	<b>4810</b>		<b>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</b> <b>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:</b>		
		4810 13	In rolls		

		4810 13 10	Imitation art paper	15	F
		4810 13 20	Art paper	15	F
		4810 13 30	Chrome paper or paper board	15	F
		4810 13 90	Other	15	F
		4810 14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
		4810 14 10	Imitation art paper	15	F
		4810 14 20	Art paper	15	F
		4810 14 30	Chrome paper or paper board	15	F
		4810 14 90	Other	15	F
		4810 19	Other		
		4810 19 10	Imitation art paper	15	F
		4810 19 20	Art paper	15	F
		4810 19 30	Chrome paper or paper board	15	F
		4810 19 90	Other 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:	15	F
		4810 22 00	Light-weight coated paper	15	F
		4810 29 00	Other Kraft paper and paperboard other than that of a kind used for writing, printing or other graphic purposes:	15	F
		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 fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	15	F
		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 fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	15	F
		4810 39	Other:		
		4810 39 10	Insulating paper	15	F
		4810 39 20	Electric insulating press board	15	F
		4810 39 30	Insulation boards (homogenous)	15	F
		4810 39 90	Other Other paper and paperboard	15	F
		4810 92 00	Multi-ply	15	F
		4810 99 00	Other	15	F
	<b>4811</b>		<b>Paper, paperboard, cellulose wading and webs</b>		

			<b>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 4803, 4809 or 4810.</b>		
		4811 10 00	Tarred, bituminized or asphalted paper and paper board Gummed or adhesive paper and paperboard:	20	F
		4811 41 00	Self-adhesive	15	F
		4811 49 00	Other Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	15	F
		4811 51 00	Bleached, weighing more than 150g/m <sup>2</sup>	15	F
		4811 59 00	Other	15	F
		4811 60 00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	15	F
		4811 90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres: Handmade paper and paper board, rules, lined or squared but not otherwise printed, chromo and art paper, or pulp impregnated, chromo board, raw base paper for sensitizing coated, surface marbled paper, leather board and imitation leather board and matrix board:		
		4811 90 11	Handmade paper and paper board, rules, lined or squared but not otherwise printed	15	F
		4811 90 12	Chromo and art paper, coated	15	F
		4811 90 13	Building board or paper, or pulp, impregnated	15	F
		4811 90 14	Chromo board	15	F
		4811 90 15	Raw base paper for sensitizing coated	15	F
		4811 90 16	Surface marbled paper	15	F
		4811 90 17	Leather board and imitation leather board	15	F
		4811 90 18	Matrix board Other	15	F
		4811 90 91	Grape guard paper	15	F
		4811 90 92	Asceptic packaging paper	15	F
		4811 90 93	Thermal paper for fax machines	15	F
		4811 90 94	Thermal paper in jumbo rolls (size 1 mt and above in width and 5000 mt And above in length) Other	15	
		4811 90 99	Other	15	
	<b>4812</b>		<b>Filter blocks, slabs and plates, of paper pulp</b>		
		4812 00 00	Filter blocks, slabs and plates, or paper pulp	15	
	<b>4813</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes</b>		
		4813 10 00	In the form of booklets or tubes	15	
		4813 20 00	In rolls of a width not exceeding 5 cm	15	

		4813 90	Other:		
		4813 90 10	Cigarette paper in bulk, or in sheets	15	
		4813 90 90	Other	15	
	<b>4814</b>		<b>Wallpaper and similar wall coverings; window transparencies of paper</b>		
		4814 10 00	“Ingrain” paper	15	
		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	15	
		4814 30 00	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	15	
		4814 90 00	Other	20	
	<b>4815</b>		<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size</b>		
		4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	15	
	<b>4816</b>		<b>Carbon-paper, self-copy paper and other copying or transfer papers (other than those of headings No: 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes</b>		
		4816 10 00	Carbon or similar copying papers	15	
		4816 20	Self-copy paper		
		4816 20 10	Duplicating paper, cut to size	15	
		4816 20 20	Paper for Fax machine	15	
		4816 20 90	Other	15	
		4816 30 00	Duplicator stencils	15	
		4816 90	Other:		
		4816 90 10	Other copying or transfer paper (excluding printed transfer) cut to size whether or not put up in boxes	15	
		4816 90 20	Calculating machine paper in rolls and strips not exceeding 15 cm in width	15	
		4816 90 90	Other	15	
	<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>		

		4817 10 00	Envelopes	15	
		4817 20 00	Letter cards, plain postcards and correspondence cards	15	
		4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:		
		4817 30 10	Writing blocks	15	
		4817 30 90	Other	15	
	<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, table cloths, 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</b>		
		4818 10 00	Toilet paper	15	
		4818 20 00	Handkerchiefs, cleaning or facial tissues and towels	15	
		4818 30 00	Tablecloths and serviettes	15	
		4818 40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
		4818 40 10	Baby and clinical diapers	15	
		4818 40 90	Other	15	
		4818 50 00	Articles of apparel and clothing accessories	15	
		4818 90 00	Other	15	
	<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>		
		4819 10	Cartons, boxes and cases, of corrugated paper or paperboard:		
		4819 10 10	Boxes	15	
		4819 10 90	Other	15	
		4819 20	Folding cartons, boxes and cases, of non-corrugated paper and paperboard:		
		4819 20 10	Cartons, boxes, cases, intended for the packing of match sticks	15	
		4819 20 20	Boxes	15	
		4819 20 90	Other	15	

		4819 30 00	Sacks and bags, having a base of a width of 40 cm or more	15	
		4819 40 00	Other sacks and bags, including	15	
		4819 50	Other packing containers, including record sleeves:		
		4819 50 10	Made of corrugated paper or paperboard	15	
		4819 50 90	Other	15	
		4819 60 00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15	
	<b>4820</b>		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, inter leaved 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	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
		4820 10 10	Registers, account books	15	
		4820 10 20	Letter pads	15	
		4820 10 90	Other	15	
		4820 20 00	Exercise books	15	
		4820 30 00	Binders (other than book covers), folders and file covers	15	
		4820 40 00	Manifold business forms and interleaved carbon sets	15	
		4820 50 00	Albums for samples or for collections	15	
		4820 90	Other:		
		4820 90 10	Blotting paper cut to size	15	
		4820 90 90	Other	15	
	<b>4821</b>		<b>Paper or paperboard labels of all kinds, whether or not printed</b>		
		4821 10	Printed:		
		4821 10 10	Paper tags	15	
		4821 10 20	Labels	15	
		4821 10 90	Other	15	
		4821 90	Other:		
		4821 90 10	Labels	15	
		4821 90 90	Other	15	

	<b>4822</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)</b>		
		4822 10 00	Of a kind used for winding textile yarn	15	
		4822 90	Other:		
		4822 90 10	Paper tubes	15	
		4822 90 90	Other	15	
	<b>4823</b>		<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres</b> <b>Gummed or adhesive paper, in strips or rolls</b>		
		4823 12 00	Self-adhesive	15	
		4823 19 00	Other	15	
		4823 20 00	Filter paper and paperboard	15	
		4823 40 00	Rolls, sheets and dials, printed for self-recording apparatus	15	
		4823 60 00	Trays, dishes, plates, cups and the like, of paper and paperboard	15	
		4823 70	Moulded or pressed article of paper pulp:		
		4823 70 10	Paper pulp moulded trays	15	
		4823 70 20	Wood pulp board	15	
		4823 70 30	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	15	
		4823 70 90	Other	15	
		4823 90	Other: Braille paper, cellulose in sole board or sheet, packing and wrapping paper, paper for cigarette filter tips, paper cone for loud speaker, patterns made of papers for leather footwear, leather garments and goods, patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations and decorative laminates:		
		4823 90 11	Braille paper	15	
		4823 90 12	Cellulose in sole board or sheet	15	
		4823 90 13	Packing and wrapping paper	15	
		4823 90 14	Paper for cigarette filter tips	15	
		4823 90 15	Paper cone for loud speaker	15	
		4823 90 16	Patterns made of papers for leather footwear,	15	

			leather garments and goods		
		4823 90 17	Patterns made of paper for articles of apparel and clothing accessories	15	
		4823 90 18	Products consisting of sheets of paper or paper board, impregnated, coated or covered impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or without curing agents or catalysts), compressed together in one or more operations	15	
		4823 90 19	Decorative laminates Pre-punched cards, monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width, typewriting paper cut to size and the like	15	
		4823 90 21	Pre-punched cards	15	
		4823 90 22	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	15	
		4823 90 23	Typewriting paper cut to size	15	
		4823 90 30	Plain or embossed seals made of paper, laminated paper or paper gaskets	15	
		4823 90 90	Other	15	

## Miscellaneous

Chapter 13					
	<b>1301</b>		<b>Lac; natural gums, resins, sum-resins and oleoresins (for example, Balsams)</b>		
		1301 10	Lac;		
		1301 10 10	Shellac	30	F
		1301 10 20	Seed lac	30	F
		1301 10 30	Stick lac	30	F
		1301 10 40	Dewaxed and decolourized lac	30	F
		1301 10 50	Bleached lac	30	F
		1301 10 60	Gasket lac	30	F
		1301 10 70	Button lac	30	F
		1301 10 80	Garnet lac	30	F
		1301 10 90	Other	30	F
		1301 10 00	Gum Arabic	30	F
				30	
		1301 90	Other	30	F
			Natural gum:		
		1301 90 11	Asian gum	30	F
		1301 90 12	African gum	30	F
		1301 90 13	Asafetida	30	F
		1301 90 14	Benjamin Ras	30	F
		1301 90 15	Benjamin Cowrie	30	F
		1301 90 16	Karaya gum (Indian Tragacanth) Hastab	30	F
		1301 90 17	Tragacanth (adraganth)	30	F
		1301 90 18	Storax	30	F

		1301 90 19	Other	30	F
			Resins:		
		1301 90 21	Copal	30	F
		1301 90 22	Cammar batu	30	F
		1301 90 29	Other	30	F
			Gum Resins:		
		1301 90 31	Myrrh	30	F
		1301 90 32	Oilbanum or frankincense	30	F
		1301 90 33	Mastic gum	30	F
		1301 90 34	Zanthium gum	30	F
		1301 90 39	Other	30	F
			Oleresins :		
		1301 90 41	Of seeds	30	F
		1301 90 42	Of fruits	30	F
		1301 90 43	Of keaves	30	F
		1301 90 44	Of Spices	30	F
		1301 90 45	Of Flowers	30	F
		1301 90 46	Of Roots	30	F
		1301 90 49	Other	30	F

**Note:** 'F' for Free  
'P' for Prohibited  
'R' for Restricted