

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber									
401210	-Retreaded tyres									
40121010	--Retreaded tyres, of rubber, for motor vehicles	17	10	2004						0
40121090	--Other retreaded tyres, of rubber	10								0
401220	-Used pneumatic tyres									
40122010	--Used pneumatic tyres, of rubber, for motor vehicle	17	10	2004						0
40122090	--Other used pneumatic tyre, of rubber	10								0
401290	-Other									
40129010	--Solid or cushion tyres, interchangeable tyre treads, of rubber	10								0
40129020	--Tyre flaps, of rubber	13	10	2004		CE15,JP,MY				0
4013	Inner tubes, of rubber									
401310	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries									
40131000	-Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or lorries	14	10	2004		CE15,JP				0
401320	-Of a kind used on bicycles									
40132000	-Inner tubes, of rubber, of a kind used on bicycles	10				JP				0
401390	-Other									
40139010	--Inner tubes, of rubber, of a kind used on motorcycle	10								0
40139020	--Inner tubes, of rubber, of a kind used on aircraft	0								0
40139030	--Inner tubes, of rubber, for agricultural tractors	0				CE15				0
40139090	--Other inner tubes, of rubber	10				JP				0
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber									
401410	-Sheath contraceptives									
40141000	-Sheath contraceptives	5				MY				0
401490	-Other									

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
40149010	--Bulbs for syringes, rubber	5			CE15		0
40149020	--Medical articles, surgical, rubber	5					0
40149030	--Teats, of rubber	5			CE15,JP		0
40149040	--Rubber liner (rubber inflation)	5			CE15		0
40149090	--Other hygienic or pharmaceutical articles, of vulcanised rubber, with or without fitting of hard rubber	5			CE15		0
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber						
40151	--Gloves:						
401511	--Surgical						
40151100	--Gloves, surgical	5			MY		0
401519	--Other						
40151910	---Gloves for x-ray operators	5			JP,MY		0
40151990	---Other gloves, of rubber	5					0
401590	--Other						
40159010	--Overcoats for x-ray operators	5			CE15		0
40159090	--Other articles of apparel and clothing accessories, for all purposes, of vulcanised rubber	5			JP		0
4016	Other articles of vulcanised rubber other than hard rubber						
401610	--Of cellular rubber						
40161000	--Articles of cellular rubber	10			JP		0
40169	--Other:						
401691	--Floor coverings and mats						
40169100	--Floor coverings and mats, of rubber	10			CE15,JP		0
401692	--Erasers						
40169200	--Erasers	10			CE15,JP		0
401693	--Gaskets, washers and other seals						
40169300	--Gaskets, washers and other seals						
40169310	---Gaskets, washers and other seals, for automobiles	9.5	7.5	2004	CE15,JP,CR		0
40169320	---Gaskets, washers and other seals, not for automobiles	9.5	7.5	2006	CE15,JP,CR		0
401694	--Boat or dock fenders, whether or not inflatable						

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40169400	--Boat or dock fenders, whether or not inflatable	10			CE15,JP			0
401695	--Other inflatable articles							
40169500	--Other inflatable articles	10			CE15,JP			0
401699	--Other							
40169910	---Patches, puncture repair	10			CE15			0
40169920	---Rubber blankets for printing use	10			CE15,JP			0
40169930	---Parts of scientific instruments, of rubber	9.6	7.5	2006				0
40169940	---Parts of machinery for industrial use, of unhardened vulcanised rubber	10			CE15			0
40169990	---Other articles of vulcanised rubber other than hard rubber							
ex40169990	----Other articles of vulcanised rubber other than hard rubber, for automobiles	9.5	7.5	2004	CE15,JP			0
ex40169990	----Other articles of vulcanised rubber other than hard rubber, not for automobiles	9.5	7.5	2006	CE15,JP			0
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber							
401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber							
40170011	--Waste and scrap, of hard rubber	14	10	2004				0
40170019	--Other hard rubber (for example, ebonite) in all forms	10			CE15			0
40170020	-Articles of hard rubber	10			CE15,JP			0
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09							
410410	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 square meter)							
41041000	-Whole bovine skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	2	0	2006	AU,CE15,CR			0
410421	-Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split: --Bovine leather, vegetable pre-tanned							

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Remarks	ODCs
		date of accession	Final Bound rate					
41042100	--Bovine leather, without hair on, vegetable pre-tanned, whether or not split	0			AU,CR			0
410422	--Bovine leather, otherwise pre-tanned							
41042200	--Bovine leather, without hair on, otherwise pre-tanned (including wet blue leather), whether or not split	0			AU,CE15,CR			0
410429	--Other							
41042900	--Other bovine leather and equine leather, without hair on, otherwise tanned or retanned but not further prepared (including wet blue leather), whether or not split	0			AU,CE15			0
410431	--Other bovine leather and equine leather, parchment-dressed or prepared after tanning :							
41043100	--Full grains and grain splits	2.5			CE15,CR			0
410439	--Other							
41043900	--Other bovine leather and equine leather, without hair on, parchment-dressed or prepared after tanning	2.5			AU,CE15,CR			0
4105	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09							
410511	--Tanned or retanned but not further prepared, whether or not split :							
41051100	--Vegetable pre-tanned							
410512	--Sheep or lamb skin leather, without wool on, vegetable pre-tanned, whether or not split	0						0
41051200	--Otherwise pre-tanned							
410519	--Sheep or lamb skin leather, without wool on, otherwise pre-tanned (including wet blue skin leather), whether or not split	0			HK			0
410519	--Other							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
41051900	--Other sheep or lamb skin leather, without wool on, tanned or retanned but not further prepared (including wet blue skin leather), whether or not split	0				AU,CE15		0
410520	-Parchment-dressed or prepared after tanning leather), whether or not split							
41052000	-Sheep or lamb skin leather, without wool on, parchment-dressed or prepared after tanning	2.5	1.5	2006		CE15		0
4106	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09							
	-Tanned or retanned but not further prepared, whether or not split :							
410611	--Vegetable pre-tanned							
41061100	--Goat or kid skin leather, without hair on, vegetable pre-tanned, whether or not split	0						0
410612	--Otherwise pre-tanned							
41061200	--Goat or kid skin leather, without hair on, otherwise pre-tanned (including wet blue skin leather), whether or not split	0				CE15		0
410619	--Other							
41061900	--Other goat or kid skin leather, without hair on, tanned or retanned but not further prepared (including wet blue skin leather), whether or not split	0						0
410620	-Parchment-dressed or prepared after tanning							
41062000	-Goat or kid skin leather, without hair on, parchment-dressed or prepared after tanning	2.5				CE15		0
4107	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09							
410710	-Of swine							
41071010	--Wet blue skin leather of swine, without hair on	0						0
41071090	--Other swine leather, without hair on	2.5				CE15		0
	-Of reptiles :							
410721	--Vegetable pre-tanned							
41072100	--Reptiles leather, vegetable pre-tanned	0						0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
410729	--Other						
41072910	--Wet blue leather of reptiles, without hair on	0					0
41072990	---Other leather of reptiles, without hair on	2.5					0
410790	-Of other animals						
41079010	--Wet blue leather of other animals, without hair on	0			AU,CE15		0
41079090	--Leather of other animals, without hair on	2.5					0
4108	Chamois (including combination chamois) leather						
410800	Chamois (including combination chamois) leather						
41080000	Chamois (including combination chamois) leather	2.5			CE15		0
4109	Patent leather and patent laminated leather; metallised leather						
410900	Patent leather and patent laminated leather; metallised leather						
41090000	Patent leather and patent laminated leather; metallised leather	2.5			CE15,CR		0
4110	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour						
411000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour						
41100000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	2.5					0
4111	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in roll						
411100	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in roll						

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		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
41110000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2.5				CE15		0
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material							
420100	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material							
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	7.5				CE15		0
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper							
420211	--Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : --With outer surface of leather, of composition leather or of patent leather							
42021100	--Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent leather	7.5	6.67	2006		CO,CE15,HK		0
420212	--With outer surface of plastics or of textile materials							

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
42021200	--Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	9.5	6.67	2006		CE15,HK		2004 / 8.5%
420219	--Other							
42021900	--Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and other similar containers, with outer surface of other materials	9.5	6.67	2006		CE15,HK		0
	-Handbags, whether or not with shoulder strap, including those without handle :							
420221	--With outer surface of leather, of composition leather or of patent leather							
42022100	--Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	7.5	6.67	2006		CO,CE15,HK		0
420222	--With outer surface of plastic sheeting or of textile materials							
42022200	--Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	9.5	6.67	2006		CE15,HK		0
420229	--Other							
42022900	--Handbags, whether or not with shoulder strap, including those without handle, with outer surface of other materials	10				CE15		0
	-Articles of a kind normally carried in the pocket or in the handbag :							
420231	--With outer surface of leather, of composition leather or of patent leather							
42023100	--Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather	9.5	6.67	2006		CE15,HK		2004 / 7.5%
420232	--With outer surface of plastic sheeting or of textile materials							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
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42023200	--Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials	9.5	6.67	2006		CE15,HK		0
420239	--Other							
42023900	--Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of other materials	9.5	6.67	2006		CE15,HK		0
420291	-Other :							
	--With outer surface of leather, of composition leather or of patent leather							
42029110	---Musical instrument cases, with outer surface of leather, of composition leather or of patent leather	7.5				CO,CE15		0
42029190	---Other similar containers, with outer surface of leather, of composition leather or of patent leather	7.5				CO,CE15		0
420292	--With outer surface of plastic sheeting or of textile materials							
42029210	---Musical instrument cases, with outer surface of plastic sheeting or of textile materials	10				CE15		0
42029290	---Other similar containers, with outer surface of plastic sheeting or of textile materials	9.5	6.67	2006		HK		0
420299	--Other							
42029910	---Musical instrument cases, with outer surface of other materials	10				CE15		0
42029990	---Other similar containers, with outer surface of other materials	10						0
4203	Articles of apparel and clothing accessories, of leather or of composition leather							
420310	-Articles of apparel							
42031000	-Articles of apparel, of leather or of composition leather	9.7	6.70	2004		CE15		0
420321	-Gloves, mittens and mitts :							
42032100	--Specially designed for use in sports							
	--Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	10						0

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		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
420329	--Other							
42032900	--Other gloves, mittens and mitts, of leather or of composition leather	9.5	6.67	2006		HK		0
420330	-Belts and bandoliers							
42033010	--Waistbands, of leather or of composition leather	9.7	6.70	2004		CE15		0
42033090	--Other belts and bandoliers, of leather or of composition leather	7.5	6.67	2006		CE15, HK		0
420340	-Other clothing accessories							
42034000	-Other clothing accessories, of leather or of composition leather	10				CE15		0
4204	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical use							
420400	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical use							
42040000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical use	10						0
4205	Other articles of leather or of composition leather al use							
420500	Other articles of leather or of composition leather							
42050010	-Labels, of leather or of composition leather	7.5				CO		0
42050090	-Other articles of leather or of composition leather	7.5				CO, CE15		0
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons							
420610	-Catgut							
42061000	-Catgut	10				CE15		0
420690	-Other							
42069000	-Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	9	5	2006		AU, CE15		0

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		date of accession	Final Bound rate					
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03							
	-Whole skins, with or without head, tail or paws, not assembled :							
	--Of mink							
430211	--Tanned or dressed furskins of mink (marten), whole skins, with or without head, tail or paws, not assembled	2.5			CE15		0	
430212	--Of rabbit or hare							
43021200	--Tanned or dressed furskins of rabbit or hare, whole skins, with or without head, tail or paws, not assembled	2	0	2006	CE15		0	
430213	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb							
43021300	--Tanned or dressed furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole skins, with or without head, tail or paws, not assembled	2	0	2006	AU,CE15,NZ		0	
430219	--Other							
43021900	--Other tanned or dressed furskins, whole skins, with or without head, tail or paws, not assembled	2	0	2006	CE15,NZ,ZA		0	
430220	-Heads, tails, paws and other pieces or cuttings, not assembled							
43022000	-Tanned or dressed furskins, heads, tails, paws and other pieces or cuttings, not assembled	2	0	2006			0	
430230	-Whole skins and pieces or cuttings thereof, assembled							
43023000	-Tanned or dressed furskins, whole skins and pieces or cuttings thereof, assembled	2	0	2006	AU		0	
4303	Articles of apparel, clothing accessories and other articles of fur skin							
430310	-Articles of apparel and clothing accessories							

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43031000	-Articles of apparel and clothing accessories, of furskin	7.5	5	2006		CE15		0
430390	-Other							
43039000	-Other articles of furskin	7.5	5	2006				0
4304	Artificial fur and articles thereof							
430400	Artificial fur and articles thereof							
43040000	Artificial fur and articles thereof	10						0
4401	Fuel wood, in logs, in billets, in twigs, 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							
440110	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms							
44011000	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0						0
	-Wood in chips or particles :							
440121	--Coniferous							
44012100	--Wood in chips or particles, coniferous	0				CE15, US		0
440122	--Non-coniferous							
44012200	--Wood in chips or particles, non-coniferous	0				AU, US		0
440130	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms							
44013000	-Sawdust and wood waste and scrap, whether or not agglomerated in pellets, briquettes, logs or similar forms	0						0
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated							
440200	Wood charcoal (including shell or nut charcoal), whether or not agglomerated							
44020000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	0						0
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared							
440310	-Treated with paint, stains, creosote or other preservatives							

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44031000	-Wood in the rough, whether or not stripped of bark or sapwood or roughly squared, treated with paint, stains, creosote or other preservatives	0					US		0
440320	-Other, coniferous								
44032010	--Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly square	0					CA,US		0
44032090	--Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0					CA,US		0
440341	-Other, of tropical wood specified in Subheading Note 1 to this Chapter : --Dark Red Meranti, Light Red Meranti and Meranti Bakau								
44034100	--Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared	0							0
440349	--Other								
44034900	--Other tropical wood specified in Subheading Note 1 to this Chapter, in the rough, whether or not stripped of bark or sapwood, or roughly squared	0					CE15		0
440391	-Other :								
44039100	--Of oak (Quercus spp.)								
44039100	--Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly square	0					US		0
440392	--Of beech (Fagus spp.)								
44039200	--Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly square	0							0
440399	--Other								
44039911	-----Garrowood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0							0
44039912	-----Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0					AU		0

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44039919	---Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0					US		0
44039990	---Other non-coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0							0
4404	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								
440410	-Coniferous								
44041000	-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, coniferous	0					CA, US		0
440420	-Non-coniferous								
44042000	-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, non-coniferous	0							0
4405	Wood wool, wood flour d but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, non-coniferous								
440500	Wood wool, wood flour								
44050010	-Sandal wood flour	2	0				AU		0
44050020	-Sandal wood flour, oil extracted	2	0						0
44050090	-Other wood wool, wood flour	4	0						0

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4406	Railway or tramway sleepers (cross-ties) of wood							
440610	-Not impregnated							
44061000	-Railway or tramway sleepers (cross-ties) of wood, not impregnated	0			CE15		0	
440690	-Other							
44069000	-Other railway or tramway sleepers (cross-ties) of wood	0			CE15		0	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm							
440710	-Coniferous							
44071010	--Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0			CA,US		0	
44071090	--Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0			CA,US		0	
440724	-Of tropical wood specified in Subheading Note 1 to this Chapter: --Virola, Mahogany (Swietenia spp.), Imbuia and Balsa							
44072400	--Virola, Mahogany (Swietenia spp.), Imbuia and Balsa sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0			US,CR		0	
440725	--Dark Red Meranti, Light Red Meranti and Meranti, Bakau							
44072500	--Dark Red Meranti, Light Red Meranti and Meranti, Bakau sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0			MY,CR		0	
440726	--White Lauan, White Meranti, White Seraya, yellow Meranti and Alan							

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
44072600	--White Lauan, White Meranti, C10928 White Seraya, yellow Meranti and Alan sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0				MY		0
440729	--Other							
44072900	---Other tropical wood specified in Subheading Note 1 to this Chapter sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0				CA,MY,US,CR		0
440791	-Other :							
44079100	--Of oak (Quercus spp.) --Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger- jointed, of a thickness exceeding 6 mm	0				CA,US		0
440792	--Of beech (Fagus spp.)							
44079200	--Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger- jointed, of a thickness exceeding 6 mm	0				US		0
440799	--Other							
44079911	----Garowood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0				CR		0
44079912	----Sandalwood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0				CR		0
44079919	----Scented and fragrant, other non- coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	0				US,CR		0
44079990	---Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger- jointed, of a thickness exceeding 6 mm	0				CA,MY,US,CR		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm							
440810	-Coniferous							
44081000	-Coniferous, veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	0				MY,US		0
440831	-Of tropical wood specified in Subheading Note 1 to this Chapter: --Dark Red Meranti, Light Red Meranti and Meranti, Bakau							
44083100	--Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm, of Dark Red Meranti, Light Red Meranti and Meranti Bakau.	0				CA,MY,US		0
440839	--Other							
44083900	--Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm of other tropical wood specified in Subheading Note 1 to this Chapter	0				CA,MY,US		0
440890	-Other							
44089000	-Other veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	0				CA,MY,US		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of	Final		concession	established	incorporated in a	Remarks
		accession	Bound rate			INR	GATT Schedule	ODCs
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed							
440910	-Coniferous							
44091000	-Coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	0				CA,CE15,MY,US		0
440920	-Non-coniferous							
44092000	-Non-coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	0				MY,CR		0
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances							
441011	-Of wood:							
441011	--Waferboard, including oriented strand board							
44101100	---Waferboard of wood, whether or not agglomerated with resins or other organic binding substance							
44101110	----Oriented strand board (OSB) of wood, whether or not agglomerated with resins or other organic binding substances	0					CA,CL,NZ	0
44101190	---Other waferboard of wood, whether or not agglomerated with resins or other organic binding substance	3	0	2004			CA,CL,NZ,US	0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a			
		date of accession	Final Bound rate				GATT Schedule	Remarks	ODCs	
441019	--Other									
44101900	---Other particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances	3	0	2004		CA,CL,NZ,US				0
441090	-Of other ligneous materials									
44109000	-Particle board and similar board of other ligneous materials, whether or not agglomerated with resins or other organic binding substances	3	0	2004		AU,JP,NZ,US				0
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances									
	-Fibreboard of a density exceeding 0.8 g/cm3 :									
441111	--Not mechanically worked or surface covered									
44111100	--Fibreboard, of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered	3	0	2004		AU,CL,NZ,US				0
441119	--Other									
44111900	--Fibreboard, of a density exceeding 0.8 g/cm3, mechanically worked or surfaced covered	3	0	2004		CL,JP,US				0
441121	-Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3 :									
	--Not mechanically worked or surface covered									
44112100	--Fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3, not mechanically worked or surface covered	3	0	2004		AU,CA,CL,NZ,US				0
441129	--Other									
44112900	--Fibreboard, of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3, mechanically worked or surface covered	3	0	2004		AU,CL,NZ,US				0
441131	-Fibreboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3 :									
	--Not mechanically worked or surface covered									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
44113100	--Fibreboard, of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, not mechanically worked or surface covered	3	0	2004		AU,US,ZA		0
441139	--Other							
44113900	--Fibreboard, of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3, mechanically worked or surface covered	3	0	2004		JP		0
441191	--Other :							
	--Not mechanically worked or surface covered							
44119100	--Fibreboard, of a density not exceeding 0.35 g/cm3 not mechanically worked or surface covered	3	0	2004		AU,CE15,US		0
441199	--Other							
44119900	--Fibreboard, of a density not exceeding 0.35 g/cm, mechanically worked or surface covered	3	0	2004		AU,CE15,US		0
4412	Plywood, veneered panels and similar laminated wood							
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :							
441213	--with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter							
44121310	---Unfinished plywood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness	14	8.5	2004		MY		0
44121320	---Processed plywood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness	17	12.5	2004				0
441214	--Other, with at least one outer ply of non-coniferous wood							
44121410	---Other unfinished plywood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	14	8.5	2004				0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
44121420	---Other processed plywood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	17	12.5	2004			0
441219	--Other						
44121910	---Other unfinished plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	7	0	2004	CA		0
44121920	---Other processed plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness -Other, with at least one outer ply of non-coniferous wood :	9.2	0	2004	CA		0
441222	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter						
44122210	---Venereed panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to Chapter and containing at least one layer of particle board	17	12.5	2004	CE15		0
44122221	----Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	17	12.5	2004			0
44122222	----Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	17	12.5	2004			0
441223	--Other, containing at least one layer of particle board						
44122300	--Other veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board	17	12.5	2004	CE15		0
441229	--Other						

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
44122910	---Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	17	12.5	2004			0
44122920	---Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	17	12.5	2004			0
441292	-Other :						
441292	--with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter						
44129210	---Other veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to Chapter and one layer of particle board	17	12.5	2004		CE15,US	0
44129221	----Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5	0	2004		CA	0
44129222	----Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	7.5	0	2004		CA,JP,US	0
441293	--Other, containing at least one layer of particle board						
44129300	---Other, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board	17	12.5	2004		CE15,US	0
441299	-Other						
44129910	---Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood	5	0	2004		CA	0
44129920	---Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood	7.5	0	2004		CA,JP,US	0

HS	Description	Bound rate at		Final date of accession	Bound rate	Implementation	Present concession		Concession first incorporated in a GATT Schedule	Remarks	ODCs
4413	Densified wood, in blocks, plates, strips or profile shapes										
441300	Densified wood, in blocks, plates, strips or profile shapes										
44130010	-Blocks for making shuttles	2	0		2004		CE15,CL				0
44130090	-Other densified wood, in blocks, plates, strips or profile shapes	2	0		2004		CL				0
4414	Wooden frames for paintings, photographs, mirrors or similar objects										
441400	Wooden frames for paintings, photographs, mirrors or similar objects										
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	2	0		2004		CE15				0
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood										
441510	-Cases, boxes, crates, drums and similar packings; cable-drums										
44151000	-Cases, boxes, crates, drums and similar packings; cable-drums, of wood	2	0		2004		CE15,JP,US				0
441520	-Pallets, box pallets and other load boards										
44152000	-Pallets, box pallets and other load boards, of wood; pallet collars, of wood	2	0		2004		CA,HK,MY				0
4416	Casks, barrels, vats tubs and other coopers products and parts thereof, of wood, including staves										
441600	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves										
44160010	-Staves	2	0		2004		CE15				0
44160090	-Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood	2	0		2004		CE15,US				0
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood										
441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood										

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	2	0	2004		HK,MY		0
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes							
441810	-Windows, French-windows and their frames							
44181000	-Windows, French-windows and their frames, of wood	2	0	2004		CA,US		0
441820	-Doors and their frames and thresholds							
44182000	-Door and their frames and thresholds, of wood	2	0	2004		CA,CL		0
441830	-Parquet panels							
44183000	-Parquet panels, of woods	2	0	2004		JP		0
441840	-Shuttering for concrete constructional work							
44184000	-Shuttering for concrete constructional work, of woods	2	0	2004				0
441850	-Shingles and shakes							
44185000	-Shingles and shakes, of wood	2	0	2004		CA,JP		0
441890	-Other							
44189010	--Cellular wood panels	2	0	2004		JP,US		0
44189090	--Other builders' joinery and carpentry of wood	2	0	2004		CA,JP		0
4419	Tableware and kitchenware, of wood							
441900	Tableware and kitchenware, of wood							
44190000	Tableware and kitchen-ware, of wood	2	0	2004		CA,CL		0
4420	Wood marquetry 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							
442010	-Statuettes and other ornaments, of wood							
44201000	-Statuettes and other ornaments, of wood	2	0	2004		HK,MY,CR		0
442090	-Other							
44209010	--Wood marquetry and inlaid wood	2	0	2004		CE15,JP,CR		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
44209020	--Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94	2	0	2004		HK,CR		0	
4421	Other articles of wood								
442110	-Clothes hangers								
44211000	-Clothes hangers, of wood	2	0	2004				0	
442190	-Other								
44219010	--Rudders, ships, boards for the blind	0				CR		0	
44219020	--Mould for making die, wooden beadings and mouldings, including moulded skirting and other moulded boards	2	0	2004		CE15		0	
44219030	--Bee-hives	2	0	2004		US		0	
44219040	--Bobbins and the like for textile machinery use	2	0	2004		CE15,JP		0	
44219050	--Other spools, cops, sewing thread reels and the like, of turned wood	2	0	2004		CE15		0	
44219060	--Match splints	0						0	
44219090	--Other articles of wood	2	0	2004		CA,HK,MY,CR		0	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork								
450110	-Natural cork, raw or simply prepared								
45011000	-Natural cork, raw or simply prepared	0				CE15		0	
450190	-Other								
45019000	-Waste cork; crushed, granulated or ground cork	0				CE15		0	
4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)								
450200	Natural cork, debarked or roughly squared, or in rectangular (including square) block, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)								

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	0					GATT Schedule	Remarks
45020000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	2.5	0	2004			CE15		0
4503	Articles of natural cork								
450310	-Corks and stoppers								
45031000	-Corks and stoppers	4.7	2.5	2004			CE15		0
450390	-Other								
45039010	--Stoppers fitted with metal caps	6.7	3.5	2004					0
45039090	--Other articles of natural cork	4.7	2.5	2004			CE15		0
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork								
450410	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs								
45041000	-Agglomerated cork blocks, plates, sheets and strip; tiles of any shape; agglomerated cork solid cylinders, including discs	4.7	2.5	2004			CE15		0
450490	-Other								
45049010	--Agglomerated cork stoppers fitted with metal caps	6.7	3.5	2004					0
45049090	--Other agglomerated cork (with or without a binding substance) and articles of agglomerated cork	4.7	2.5	2004			CE15,JP		0
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens								
460110	-Plaits and similar products of plaiting materials, whether or not assembled into strips								
46011010	--Plaits, rattan, whether or not assembled into strips mats, matting, screens)	0					HK		0

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Remarks	ODCs
		date of accession	Final Bound rate					
46011020	--Plaits, wool, whether or not assembled into strips	10						0
46011030	--Plaits, silk, whether or not assembled into strips	17	10	2004				0
46011040	--Plaits, paper, whether or not assembled into strip	5						0
46011090	--Other materials plaits and similar products of plaiting materials, whether or not assembled into strips	5						0
460120	-Mats, matting and screens of vegetable materials							
46012010	--Mats, matting and screens of straw	5						0
46012020	--Mats, matting and screens of bamboo	5						0
46012030	--Mats, matting and screens of rattan	5						0
46012091	---Mats for packing purposes (including dunnage mats)	5						0
46012099	---Mats, mattings and screens of other vegetable material	5			CE15			0
	-Other :							
460191	--Of vegetable materials							
46019110	---Bags, straw and grass	5						0
46019190	---Products of vegetable materials, bound together in parallel strands or woven, in sheet form (mats, mattings and screens are classified in 4601.20)	5						0
460199	--Other							
46019910	---Mats and matting, of animal fibres	10						0
46019920	---Hat braids	5						0
46019990	---Other products of plaiting materials, bound together in parallel stands or woven, in sheet form (mats, mattings and screens are classified in 4601.20)	4.67	3.33	2006	CE15,HK			0
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01; articles of loofah							
460210	-Of vegetable materials							
46021000	-Other basketwork, wickerwork and other articles, made directly to shape from plaiting materials, of vegetable materials	7	5	2005	HK			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
460290	-Other								
46029000	-Other basketwork, wickerwork and other articles, made directly to shape from plaiting materials, of other material	7	5	2006		HK		0	
4701	Mechanical wood pulp								
470100	Mechanical wood pulp								
47010000	Mechanical wood pulp	0				CA,CE15,NZ		0	
4702	Chemical wood pulp, dissolving grades								
470200	Chemical wood pulp, dissolving grades								
47020000	Chemical wood pulp, dissolving grades	0				CA,US		0	
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades								
	-Unbleached :								
470311	--Coniferous								
47031100	--Coniferous, chemical wood pulp, unbleached	0				CA,NZ,US		0	
470319	--Non-coniferous								
47031900	--Non-coniferous, chemical wood pulp, unbleached	0				US		0	
	-Semi-bleached or bleached :								
470321	--Coniferous								
47032100	--Coniferous, chemical wood pulp, semi- bleached or bleached	0				CA,CL,NZ,US		0	
470329	--Non-coniferous								
47032900	--Non-coniferous chemical wood pulp, semi-bleached or bleached	1	0	2004		CL,US		0	
4704	Chemical wood pulp, sulphite, other than dissolving grades								
	-Unbleached :								
470411	--Coniferous								
47041100	--Coniferous chemical wood pulp, sulphite other than dissolving grades, unbleached	0				CA		0	
470419	--Non-coniferous								
47041900	--Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached	0						0	
	-Semi-bleached or bleached :								
470421	--Coniferous								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
47042100	--Coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	1	0	2004		CE15,US		0
470429	--Non-coniferous							
47042900	--Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	1	0	2004		CE15,US		0
4705	Semi-chemical wood pulp							
470500	Semi-chemical wood pulp							
47050000	Semi-chemical wood pulp	1	0	2004		CA		0
4706	Pulps of other fibrous cellulosic material							
470610	-Cotton linters pulp							
47061000	-Cotton linters pulp	0				US		0
470620	-Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard							
47062000	-Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard	1	0	2004		CA,US,JP		0
470691	-Other :							
470691	--Mechanical							
47069100	--Mechanical pulp of other fibrous cellulosic material	1	0	2004		CA		0
470692	--Chemical							
47069210	---Chemical pulp of bagasse	1	0	2004				0
47069290	---Chemical pulp of other fibrous cellulosic material	1	0	2004		US		0
470693	--Semi-chemical							
47069300	--Semi-chemical pulp of other fibrous cellulosic material	1	0	2004		JP		0
4707	Waste and scrap of paper or paperboard (+)							
470710	-Of unbleached kraft paper or paperboard or of corrugated paper or paperboard							
47071000	-Recovered (waste and scrap) unbleached kraft paper or paperboard or corrugated paper or paperboard	2	0	2004				0
470720	-Waste and scrap of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
47072000	-Recovered (waste and scrap)other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	2	0	2004						0
470730	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)									
47073010	--Recovered (waste and scrap) newspaper, periodicals, printed material or proofsheets	2	0	2004						0
47073090	--Recovered (waste and scrap) other paper or paperboard made mainly of mechanical pulp	2	0	2004						0
470790	-Other, including unsorted waste and scrap									
47079000	-Other recovered (waste and scrap) paper or paperboard including unsorted waste and scrap	2	0	2004		CE15				0
4801	Newsprint, in rolls or sheets									
480100	Newsprint, in rolls or sheets									
48010000	Newsprint, in rolls or sheets	0				CA,CL,JP,US				0
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard									
480210	-Hand-made paper and paperboard									
48021000	-Hand-made paper and paperboard, uncoated, in rolls or sheets	4.5	0	2004		JP,KR				0
480220	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard									
48022000	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard, in rolls or sheets	2.25	0	2004		CE15,JP				0
480230	-Carbonising base paper									
48023000	-Carbonishing base paper, in rolls or sheets	3	0	2004		JP				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
480240	-Wallpaper base									
48024000	-Wallpaper base, in rolls or sheets	3	0	2004		CE15,JP				0
	-Other 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 :									
480251	--Weighing less than 40 g/square meter									
48025100	--Paper and paperboard for writing, printing or other graphic purpose, uncoated, in rolls or sheets, weighing less than 40 g/square meter	4.5	0	2004		JP				0
480252	--Weighing 40 g/square meter or more but not more than 150 g/square meter									
48025210	---Bank-note paper, uncoated, in rolls or sheets, weighing 40 g/square meter or more but not more than 150 g/square meter	0				US				0
48025290	---Paper and paperboard for writing, printing or other graphic purpose, uncoated in rolls or sheets, weighing 40 g/square meter or more but not more than 150 g/square meter	4.5	0	2004		CA,JP,US				0
480253	--Weighing more than 150 g/square meter									
48025310	---Paper and paperboard for writing, printing or other graphic purpose, uncoated, in rolls or sheets, weighing more than 150 g/square meter	4.5	0	2004		CA,CE15,JP,US				0
48025320	---Punch card stock and punch tape paper uncoated, in rolls or sheets weighing more than 150 g/square meter	4.5	0	2004		CL,JP,US				0
480260	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process									
48026011	---Banknotes paper mechanical process	0				CE15,US				0
48026019	---Other paper and paperboard, of a kind used for writing, printing or other graphic use, in rolls or sheets	4.5	0	2004		CA,CE15,JP,US				0
48026020	---Other punch card stock and punch tape paper, uncoated, in rolls or sheets	4.5	0	2004		JP,US				0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of	Final		concession	established	incorporated in a	Remarks
		accession	Bound rate			INR	GATT Schedule	ODCs
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 of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state							
480300	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 of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state							
48030010	-Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state	4.5	0	2004		CA,JP		0
48030020	-Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	4.5	0	2004		JP		0
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03							
480411	-Kraftliner :							
48041100	--Unbleached							
480419	--Unbleached kraftliner, uncoated, in rolls or sheet	4.5	0	2004		CA,US		0
48041900	--Other							
48041900	--Other kraftliner, uncoated, in rolls or sheets	4.5	0	2004		US		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
	-Sack kraft paper:								
480421	--Unbleached								
48042100	--Unbleached sack kraft paper, uncoated, in rolls or sheets	4.5	0	2004		CA,US		0	
480429	--Other								
48042900	--Other sack kraft paper, uncoated, in rolls or sheets	4.5	0	2004		CA,US		0	
	-Other kraft paper and paperboard weighing 150 g/square meter or less :								
480431	--Unbleached								
48043100	--Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	4.5	0	2004		CA,US		0	
480439	--Other								
48043900	--Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	4.5	0	2004		US		0	
	-Other kraft paper and paperboard weighing more than 150 g/square meter but less than 225 g/square meter :								
480441	--Unbleached								
48044100	--Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	4.5	0	2004		CA,US		0	
480442	--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								
48044200	--Other kraft paper and paperboard, 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, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	4.5	0	2004		JP,US		0	
480449	--Other								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
48044900	--Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	4.5	0	2004		US				0
480451	-Other kraft paper and paperboard weighing 225 g/square meter or more :									
48045100	--Unbleached									
	--Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	4.5	0	2004		US				0
480452	--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									
48045200	--Other kraft paper and paperboard, 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, uncoated, in rolls or sheets, weighing 225 g/square meter or more	4.5	0	2004		US				0
480459	--Other									
48045900	--Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	4.5	0	2004		JP, US				0
4805	Other uncoated paper and paperboard, in rolls or sheets									
480510	-Semi-chemical fluting paper (corrugating medium)									
48051000	-Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CA, CE15				0
480521	-Multi-ply paper and paperboard :									
48052100	--Each layer bleached									
	--Multi-ply paper and paperboard, each layer bleached, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		US				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
480522	--With only one outer layer bleached									
48052200	--Multi-ply paper and paperboard, only with one outer layer bleached, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,US				0
480523	--Having three or more layers, of which only the two outer layers are bleached									
48052300	--Paper and paperboard, having three or more layers of, a which only the two outer layers are bleached, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004						0
480529	--Other									
48052900	--Other multi-ply paper and paperboard, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,US				0
480530	-Sulphite wrapping paper									
48053000	-Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		JP				0
480540	-Filter paper and paperboard									
48054011	---Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,JP,US				0
48054019	---Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,JP,KR,US				0
48054020	--Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,US				0
480550	-Felt paper and paperboard									
48055000	-Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		JP				0
480560	-Other paper and paperboard, weighing 150 g/square meter or less									

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
48056010	--Teletype paper, facsimile recording paper, morse tape, undulator tapes and parchment tapes, for telegraphic apparatus, exceeding 15 cm in width, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004			0
48056020	--Insulating paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), not further worked or processed than as specified in Note 2 to this Chapter	1.12	0	2004			0
48056090	--Other paper and paperboard, weighing 150 g/square meter or less, uncoated, in rolls or sheet, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,JP	0
480570	--Other paper and paperboard, weighing more than 150 g/square meter but less than 225 g/square meter						
48057010	--Insulating paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), not further worked or processed than as specified in Note 2 to this Chapter	1.12	0	2004			0
48057090	--Other paper and paperboard, weighing more than 150 g/square meter, but less than 225 g/square meter, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004			0
480580	--Other paper and paperboard, weighing 225 g/square meter or more						
48058010	--Leather paper board, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		US	0
48058020	--Insulating paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), not further worked or processed than as specified Note 2 to this Chapter	1.12	0	2004			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
48058090	--Other paper and paperboard, weighing 225 g/square meter or more, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	4.5	0	2004		CE15,JP,US				0
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets									
480610	-Vegetable parchment									
48061000	-Vegetable parchment paper, in rolls or sheets	4.5	0	2004		CE15				0
480620	-Greaseproof papers									
48062000	-Greaseproof paper, in rolls or sheets	4.5	0	2004		CE15,JP,US				0
480630	-Tracing papers									
48063000	-Tracing papers, in rolls or sheets	4.5	0	2004		CE15				0
480640	-Glassine and other glazed transparent or translucent papers									
48064000	-Glassine and other glazed transparent or translucent papers, in rolls or sheets	4.5	0	2004		CE15,JP				0
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									
480710	-Paper and paperboard, laminated internally with bitumen, tar or asphalt									
48071000	-Composite paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets	4.5	0	2004		JP,US				0
480790	-Other									
48079000	-Other composite paper or paperboard not surface-coated or impregnated, in rolls or sheets	4.5	0	2004		CE15,JP,US				0
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No.48.03 or 48.18									
480810	-Corrugated paper and paperboard, whether or not perforated									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
48081010	--Corrugated container board, single or double wall, other than paper of the kind described in heading No.48.03	5.4	0	2004		JP,US		0
48081020	--Corrugated container board, triple wall, other than paper of the kind described in heading No.48.03	2.25	0	2004		JP,US		0
48081090	--Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03	5.4	0	2004		JP,US		0
480820	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated							
48082000	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03	4.5	0	2004		JP		0
480830	-Other kraft paper, creped or crinkled, whether or not embossed or perforated							
48083000	-Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03	4.5	0	2004		JP,US		0
480890	-Other							
48089010	--Creped insulating paper for transformer, in rolls or sheets (insulation resistivity over 1000000000 ohm), other than paper of the kind described in heading No.48.03.	2.25	0	2004		US		0
48089090	--Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03	4.5	0	2004		CE15,JP,US		0
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							
480910	-Carbon or similar copying papers							
48091000	-Carbon or similar copying papers	6.3	0	2004		JP		0
480920	-Self-copy paper							
48092000	-Self-copy paper	6.3	0	2004		JP		0
480990	-Other							

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
48099010	--Transfer paper (including coated transferable base paper)	2.25	0	2004	CE15,JP		0
48099090	--Other copying papers	6.3	0	2004	CE15,JP		0
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 sheets						
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, 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 :						
481011	--Weighting not more than 150 g/square meter						
48101100	--Printing and writing or other graphic purposes paper, or paperboard, weighing not more than 150 g/square meter, coated, in rolls or sheets	6.3	0	2004	JP,US		0
481012	--Weighting more than 150 g/square meter						
48101200	--Printing and writing or other graphic purposes paper, or paperboard, weighing more than 150 g/square meter, coated, in rolls or sheets	6.3	0	2004	CA,JP,US		0
	-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 process :						
481021	--Light-weight coated paper						
48102100	--Paper and paperboard of a kind used for writing printing or other graphic purposes, light-weight coated, in rolls or sheets	6.3	0	2004	CA,CE15,JP,US		0
481029	--Other						

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
48102900	--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 process	6.3	0	2004		JP		0
481031	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : --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/square meter or less							
48103100	--Kraft paper and paperboard, 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/square meter or less, in rolls or sheets	6.3	0	2004		CE15,JP,US		0
481032	--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/square meter							
48103200	--Kraft paper and paperboard, 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/square meter	6.3	0	2004		US		0
481039	--Other							
48103900	--Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purpose	6.3	0	2004		CE15,JP,US		0
481091	-Other paper and paperboard : --Multi-ply							

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Remarks	ODCs
		date of accession	Final Bound rate					
48109100	--Multi-ply paper or paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	6.3	0	2004	CA,US			0
481099	--Other							
48109900	--Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	6.3	0	2004	CA,JP,US			0
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03,48.09,48.10 or 48.18							
481110	-Tarred, bituminised or asphalted paper and paperboard							
48111000	-Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004	US			0
481121	-Gummed or adhesive paper and paperboard :							
481121	--Self-adhesive							
48112100	--Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	4.5	0	2004	CA,CE15,JP,US			0
481129	--Other							
48112900	--Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	4.5	0	2004	CE15,JP,US			0
481131	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):							
	--Bleached, weighing more than 150 g/square meter							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
48113100	--Paper and paperboard coated, impregnated or covered with plastic (excluding adhesives), bleached, weighing more than 150 g/square meter in rolls or sheet, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004		CE15,JP,US		0
481139	--Other							
48113900	--Other paper and paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004		CE15,JP,US		0
481140	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol							
48114000	-Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	5.4	0	2004		CE15,JP,US		0
481190	-Other paper, paperboard, cellulose wadding and webs of soft cellulose fibres							
48119011	---Aluminium, plastic and wax coated paperboard for packing liquid foods, not printed, other than goods of the kind described in heading No.48.03, 48.09, or 48.10					US		0
48119012	---Aluminium, plastic or wax coated paperboard for packing liquid foods, not printed, other than goods of the kind described in heading No.48.03, 48.09, or 48.10	5.4	0	2004		CE15		0
48119013	---Filter paper and filter paperboard, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	4.5	0	2004		CE15,US		0
48119014	---Unsensitized photographic base paper, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	2.25	0	2004		CE15		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
48119015	---Unsensitized photographic base paperboard, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	2.25	0	2004				0
48119016	---Paper and paperboard, coated with insecticides, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004		JP		0
48119017	---Leather paperboard, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	4.5	0	2004		CE15,US		0
48119018	---Release paper and paperboard for synthetic leather, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	2.25	0	2004		CE15,JP,US		0
48119019	---Insulating paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	2.25	0	2004		JP,US		0
48119020	--Insulating paper for electrical equipment (insulation resistivity over 1000000000 ohm) and anti-corrosion paper formmanufacturing dry cells, other than goods of the kind described in heading No.48.03, 48.09, or 48.10	2.25	0	2004		US		0
48119091	---Facsimile recording paper, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004				0
48119099	---Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	6.3	0	2004		CE15,JP,US		0
4812	Filter blocks, slabs and plates, of paper pulp							
481200	Filter blocks, slabs and plates, of paper pulp							
48120000	Filter blocks, slabs and plates, of paper pulp	4.5	0	2004		CE15,JP,US		0
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes							
481310	-In the form of booklets or tubes							

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
48131000	-Cigarette paper, in the form of booklets or tubes	8.1	0	2004	US		0
481320	-In rolls of a width not exceeding 5 cm						
48132000	-Cigarette paper, in rolls of a width not exceeding 5 cm	8.1	0	2004	CE15,US		0
481390	-Other						
48139010	--Cigarette paper, exceeding 15 cm in width	6.3	0	2004			0
48139090	--Other cigarette paper	8.1	0	2004	US		0
4814	Wallpaper and similar wall coverings; window transparencies of paper						
481410	-"Ingrain" paper						
48141000	-"Ingrain" paper	8.1	0	2004	US		0
481420	-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						
48142000	-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	8.1	0	2004	CE15		0
481430	-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						
48143000	-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	8.1	0	2004	CE15		0
481490	-Other						
48149010	--Other wallpaper, of paper	8.1	0	2004	CE15,JP,US		0
48149020	--Window transparencies of paper	8.1	0	2004	JP		0
48149030	--Lincrusta paper	8.1	0	2004	CE15		0
48149090	--Other similar wall coverings	8.1	0	2004	CE15,US		0
4815	Floor coverings on a base of paper or of paperboard, whether or not cut to size						

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
481500	Floor coverings on a base of paper or of paperboard, whether or not cut to size							
48150000	Floor coverings on a base of paper or paperboard, whether or not cut to size	8.1	0	2004		JP,US		0
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes							
481610	-Carbon or similar copying papers							
48161000	-Carbon or similar copying papers (other than those of heading No.48.09)	8.1	0	2004		JP		0
481620	-Self-copy paper							
48162000	-Self-copy paper (other than those of heading No. 48.09)	8.1	0	2004		JP		0
481630	-Duplicator stencils							
48163000	-Duplicator stencils (other than those of heading No. 48.09)	8.1	0	2004		JP,US		0
481690	-Other							
48169010	--Transfer paper (including coated transferable base paper, other than those of heading No.48.09)	2.25	0	2004		CE15,JP		0
48169090	--Other copying paper (other than those of heading No. 48.09)	8.1	0	2004		JP		0
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							
481710	-Envelopes							
48171000	-Envelopes	8.1	0	2004		JP,US		0
481720	-Letter cards, plain postcards and correspondence cards							
48172000	-Letter cards, plain postcards and correspondence cards	8.1	0	2004		CE15,JP		0
481730	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
48173000	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	8.1	0	2004		CE15,JP,US		0	
4818	Toilet paper, 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 fibre								
481810	-Toilet paper								
48181000	-Toilet paper r pulp, paper, cellulose wadding or webs of cellulose fibres	8.1	0	2004		JP,US		0	
481820	-Handkerchiefs, cleansing or facial tissues and towels, paper								
48182000	-Handkerchiefs, cleansing or facial tissues and towels, paper	8.1	0	2004		CE15,JP,US		0	
481830	-Tablecloths and serviettes								
48183000	-Tablecloths and serviettes, paper	8.1	0	2004				0	
481840	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles								
48184010	--Napkins and napkin liners	6.75	0	2004		CA,JP		0	
48184020	--Sanitary towels and tampons and other similar sanitary articles	8.1	0	2004		CA,JP		0	
481850	-Articles of apparel and clothing accessories								
48185000	-Articles of apparel and clothing accessories, of paper	8.1	0	2004		JP		0	
481890	-Other								
48189000	-Other household, sanitary or hospital articles, of paper	8.1	0	2004		JP,US		0	
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								

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a GATT Schedule	Remarks	ODCs
		date of accession	Final Bound rate					
481910	-Cartons, boxes and cases, of corrugated paper or paperboard							
48191000	-Cartons, boxes and cases, of corrugated paper or paperboard per or paperboard of a kind used in offices, shops or the like	8.1	0	2004	CE15,JP,KR,US			0
481920	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard							
48192000	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	8.1	0	2004	CE15,JP			0
481930	-Sacks and bags, having a base of a width of 40 cm or more							
48193000	-Sacks and bags, having a base of a width of 40 cm or more, paper	8.1	0	2004	CE15,JP			0
481940	-Other sacks and bags, including cones							
48194000	-Other sacks and bags, including cones, paper	8.1	0	2004	CE15,JP,US			0
481950	-Other packing containers, including record sleeves							
48195010	--Packing boxes made from paper and paperboard falling within heading No. 4804, 4805	8.1	0	2004	JP,US			0
48195090	--Other packing containers, including record sleeves, paper	8.1	0	2004	CE15			0
481960	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like							
48196000	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, paper	8.1	0	2004	JP,US			0
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							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
482010	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles								
48201000	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	8.1	0	2004		JP,US			0
482020	-Exercise books								
48202000	-Exercise books	8.1	0	2004		JP,US			0
482030	-Binders, folders and file covers								
48203000	-Binders, folders and file covers	8.1	0	2004		CE15,JP,US			0
482040	-Manifold business forms and interleaved carbon sets								
48204000	-Manifold business forms and interleaved carbon sets	8.1	0	2004		JP,US			0
482050	-Albums for samples or for collections								
48205010	--Albums, photograph	8.1	0	2004		JP			0
48205020	--Albums, stamp	8.1	0	2004		CE15,JP			0
48205090	--Other albums for samples or for collections	8.1	0	2004		CE15,JP,US			0
482090	-Other								
48209000	-Other	8.1	0	2004		JP,US			0
4821	Paper or paperboard labels of all kinds, whether or not printed								
482110	-Printed								
48211000	-Labels, paper or paperboard, printed	8.1	0	2004		JP,US			0
482190	-Other								
48219000	-Other paper or paperboard labels of all kinds, not printed	8.1	0	2004		JP,US			0
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)								
482210	-Of a kind used for winding textile yarn								
48221000	-Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened	8.1	0	2004		US			0
482290	-Other								

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
48229000	-Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or hardened	8.1	0	2004		JP, US		0	
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:								
482311	--Self-adhesive								
48231100	--Self-adhesive paper, cut to size, in strips or rolls	4.5	0	2004		CA, JP, US		0	
482319	--Other								
48231900	--Other gummed or adhesive paper, cut to size, in strips or rolls	4.5	0	2004		JP, US		0	
482320	-Filter paper and paperboard								
48232000	-Filter paper and paperboard, cut to size	4.5	0	2004		CE15, US		0	
482340	-Rolls, sheets and dials, printed for self-recording apparatus								
48234000	-Rolls, sheets and dials, printed for self-recording apparatus	6.3	0	2004		JP, US		0	
	-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :								
482351	--Printed, embossed or perforated								
48235110	---Paper, calculating machine, adding machine and cash register machine, in rolls or strips not exceeding 15 cm in width, printed, embossed or perforated	8.1	0	2004		CE15, JP, US		0	
48235120	---Cards, for jacquard attachments and other textile machinery, printed, embossed or perforated	8.1	0	2004		CE15		0	
48235130	---Teletype paper, facsimile recording paper, morse tape, undulator tapes and parchment tapes, for telegraphic apparatus, printed, embossed or perforated	8.1	0	2004		US		0	

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
48235141	---Continuous electronic computer forms and card, printed, embossed or perforated	8.1	0	2004		JP,US		0
48235142	---Cards for statistical machines, printed, embossed or perforated	8.1	0	2004		JP		0
48235190	---Other paper and paperboard, cut to size, of a kind used for writing, printing or other graphic purpose, printed, embossed or perforated	8.1	0	2004		JP,US		0
482359	--Other							
48235900	--Other paper and paperboard, cut to size, of a kind used for writing, printing or other graphic purpose (other than those of 482351.90)	7.4	0	2004		JP,US		0
482360	-Trays, dishes, plates, cups and the like, of paper or paperboard							
48236000	-Trays, dishes, plates cups and the like, of paper or paperboard	8.1	0	2004		HK,US		0
482370	-Moulded or pressed articles of paper pulp							
48237000	-Moulded or pressed articles of paper pulp	8.1	0	2004		JP,US		0
482390	-Other							
48239030	--Insulating paper tapes or paperboard (insulation resistivity over 1000000000 ohm)	2.25	0	2004		JP		0
48239040	--Textile spinning cans	8.1	0	2004				0
48239050	--Paper discs, for abrasive grinding wheels	4.5	0	2004		KR		0
48239060	---Joss paper	4.5	0	2004				0
48239071	---Carbon paper, self-copy paper and other copying papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	6.3	0	2004		JP,CE15		0
48239072	---Transfer paper (including coated transferable base paper), in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	2.25	0	2004		CE15,JP		0