

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
4701	Mechanical wood pulp.	CTH
4702	Chemical wood pulp, dissolving grades.	CTH
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.	CTH
4704	Chemical wood pulp, sulphite, other than dissolving grades.	CTH
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	CTH
4707	Recovered (waste and scrap) paper or paperboard.	The origin shall be the country where recovered (waste and scrap) paper or paperboard are derived or collected from manufacturing or processing operations or from consumption

CHAPTER 48

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

Chapter Note

For headings 4814 to 4823, those rules which refer to a change of heading or subheading shall not apply to changes which are the result solely of trimming or cutting to rectangular (including square) shape.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
4801	Newsprint, in rolls or sheets.	CTH
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of Heading 48.01 or 48.03; handmade paper and paperboard.	CTH
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803.	CTH
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	CTH

HS 2022 Code	Description of goods	Primary rules
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH
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.	CTH
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803.	<i>As specified for subheadings</i>
4808 10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808 40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808 90	- Other	CC
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.	CTH
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.	CTH

HS 2022 Code	Description of goods	Primary rules
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 the kind described in heading 4803, 4809 or 4810.	<i>As specified for subheadings</i>
4811 10	- Tarred, bituminised or asphalted paper and paperboard	CTSH
	- Gummed or adhesive paper and paperboard:	
4811 41	-- Self-adhesive	CTSH
4811 49	-- Other	CTSH
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811 51	-- Bleached, weighing more than 150 g/m ²	CTSH
4811 59	-- Other	<i>As specified for split subheadings</i>
ex4811 59(a)	- Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic	CTSHS
ex4811 59(b)	- Other	CTSH
4811 60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH
4811 90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH
4812	Filter blocks, slabs and plates, of paper pulp.	CTH
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH
4814	Wallpaper and similar wall coverings; window transparencies of paper.	CTH

HS 2022 Code	Description of goods	Primary rules
[4815]		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	CTH, except from heading 4809.
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.	CTH
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH
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.	CTH

HS 2022 Code	Description of goods	Primary rules
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.	CTH
4821	Paper or paperboard labels of all kinds, whether or not printed.	CTH
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH
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.	CTH

CHAPTER 49

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	CTH
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH
4903	Children's picture, drawing or colouring books.	CTH
4904	Music, printed or in manuscript, whether or not bound or illustrated.	CTH
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	CTH
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH
4907	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH
4908	Transfers (decalcomanias).	CTH

HS 2022 Code	Description of goods	Primary rules
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
4910	Calendars of any kind, printed, including calendar blocks.	<i>As specified for split headings</i>
ex 4910(a)	-Ceramic calendars of any kind, printed, including calendar blocks, decorated.	CTH
ex 4910(b)	-Other	CTH
4911	Other printed matter, including printed pictures and photographs.	CTH