

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/7

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
4801		<b>NEWSPRINT, IN ROLLS OR SHEETS:</b>	
4801.00.10	01 t	--- 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	5%
4801.00.20	02 t	--- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4801.00.3		--- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process:	
4801.00.31	04 t	---- Goods, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
★★ 4801.00.39	19 t	---- Other	Free
4802		<b>UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:</b>	
4802.10.00	03 t	- Hand-made paper and paperboard	Free
4802.20		- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.2		--- Dyeline base paper and paperboard:	
4802.20.21	07 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.22	09 t	---- Containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.20.29	10 t	---- Other	5%

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

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

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Chapter 48/8

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.20.3		--- Goods, NSA, weighing more than 22 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup> :	
4802.20.31	11 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.39	12 t	---- Other	5%
4802.20.4		--- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup> :	
4802.20.41	13 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.49	14 t	---- Other	5% DCS:Free

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1/1/12

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**CUSTOMS TARIFF  
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Section 10  
Chapter 48/9

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.40		- Wallpaper base:	
4802.40.10	20 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.40.20	21 t	--- Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5% DCS:Free
4802.40.90	22 t	--- Other	5%
4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.54		-- Weighing less than 40 g/m <sup>2</sup> :	
4802.54.10	23 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.54.2		--- Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:	
★★ 4802.54.21	26 t	---- Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m <sup>2</sup>	5%
4802.54.29	25 t	---- Other	5% DCS:Free
4802.54.90	30 t	--- Other	5%

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**CUSTOMS TARIFF  
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Chapter 48/10

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.55		-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:	
4802.55.10	28 t	--- Of a width not exceeding 15 cm	5% CA:Free
4802.55.90		--- Other	5%
	27 t	<i>Weighing 40 g/m<sup>2</sup> or more but less than 90 g/m<sup>2</sup></i>	
	02 t	<i>Weighing 90 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup></i>	
4802.56		-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	
★★ 4802.56.10		--- Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
		<i>Printing and writing paper:</i>	
		<i>.297 mm x 210 mm (A4 paper):</i>	
		<i>..Weighing 40 g/m<sup>2</sup> or more but less than 90 g/m<sup>2</sup>:</i>	
	29 t	<i>...Watermarked</i>	
	03 t	<i>...White</i>	
	04 t	<i>...Tinted</i>	
	09 t	<i>..Weighing 90 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup></i>	
	11 t	<i>.Other</i>	
	15 t	<i>Other</i>	
★★ 4802.56.90	19 t	--- Other	5%

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R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.57		-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :	
4802.57.10	31 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
★★ 4802.57.90		--- Other	5%
		<i>Printing and writing paper:</i>	
	12 t	.Weighing 40 g/m <sup>2</sup> or more but less than 90 g/m <sup>2</sup>	
	13 t	.Weighing 90 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	
	22 t	Other	
4802.58		-- Weighing more than 150 g/m <sup>2</sup> :	
4802.58.1		--- Weighing not more than 205 g/m <sup>2</sup> :	
★★ 4802.58.11	31 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
★★ 4802.58.12	32 t	---- Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemical-mechanical process	5%
★★ 4802.58.19	36 t	---- Other	5% CA:2.5%

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Reference Number	Statistical Code/Unit	Goods	Rate #
4802.58.9		--- Weighing more than 205 g/m <sup>2</sup> :	
★★ 4802.58.91	37 t	---- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.58.92	29 t	---- Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5% DCS:Free
★★ 4802.58.99	39 t	---- Other	5% DCS:Free CA:2.5%
4802.6		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4802.61		-- In rolls:	
4802.61.10	41 t	--- Not exceeding 15 cm in width	5% CA:Free
4802.61.2		--- Goods, NSA, 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, other than goods of 4802.61.4 or 4802.61.5:	
4802.61.21	42 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.61.22	43 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.61.29	44 t	---- Other	5% DCS:Free CA:2.5%

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**CUSTOMS TARIFF  
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Section 10  
Chapter 48/13

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
★★ 4802.61.30	55 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free
4802.61.4		--- Newsprint, in rolls exceeding 15 cm but not exceeding 36 cm in width:	
4802.61.41	46 t	---- 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	5%
4802.61.42	47 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.61.43	48 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.61.49	49 t	---- Other	Free
4802.61.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.61.51	50 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.61.52	51 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.61.53	52 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.61.59	53 t	---- Other	5%
4802.61.90	54 t	--- Other	5% CA:2.5%

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**CUSTOMS TARIFF  
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Section 10  
Chapter 48/14

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.62		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	
★★ 4802.62.10	64 t	--- Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.62.2		--- 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, other than goods of 4802.62.4 or 4802.62.5:	
4802.62.21	56 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.62.22	01 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.62.29	57 t	---- Other	5% DCS:Free CA:2.5%
★★ 4802.62.30	66 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free
4802.62.4		--- Newsprint, NSA:	
4802.62.41	59 t	---- 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	5%
4802.62.42	60 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.62.43	61 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.62.49	62 t	---- Other	Free

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**CUSTOMS TARIFF  
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R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.62.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.62.51	63 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.62.52	64 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.62.53	65 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.62.59	66 t	---- Other	5%
4802.62.90	67 t	--- Other	5% CA:2.5%
4802.69		-- Other:	
★★ 4802.69.10	86 t	--- Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.69.2		--- 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, other than goods of 4802.69.4 or 4802.69.5:	
4802.69.21	70 t	---- Weighing 150 g/m <sup>2</sup> or less	5%
4802.69.22	71 t	---- Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4802.69.29	72 t	---- Other	5% DCS:Free CA:2.5%
★★ 4802.69.30	84 t	--- Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.69.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical wood pulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	Free

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/16

Reference Number	Statistical Code/Unit	Goods	Rate #
4802.69.4		--- Newsprint, NSA:	
4802.69.41	74 t	---- 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	5%
4802.69.42	75 t	---- Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.69.43	76 t	---- Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.69.49	77 t	---- Other	Free
4802.69.5		--- Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.69.51	78 t	---- Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4802.69.52	79 t	---- Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.69.53	80 t	---- Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4802.69.59	81 t	---- Other	5%
4802.69.90	82 t	--- Other	5% CA:2.5%
4803		<b>TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:</b>	
4803.00.10	43 t	--- Embossed or perforated, weighing more than 22 g/m <sup>2</sup>	5%
4803.00.90	44 t	--- Other	5% DCS:Free

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1/1/12

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**CUSTOMS TARIFF  
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Section 10  
Chapter 48/17

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
4804		<b>UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:</b>	
4804.1		- Kraftliner:	
4804.11		-- Unbleached:	
4804.11.10	83 t	--- Weighing not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4804.11.90	84 t	--- Other	5% DCS:4% CA:2.5% DCT:5%
4804.19		-- Other:	
4804.19.10	85 t	--- Weighing not more than 205 g/m <sup>2</sup>	5% CA:2.5%
4804.19.90	86 t	--- Other	5% DCS:4% CA:2.5% DCT:5%
4804.2		- Sack kraft paper:	
4804.21.00	87 t	-- Unbleached	5% CA:4%
4804.29.00	88 t	-- Other	5%
4804.3		- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	
4804.31.00	89 t	-- Unbleached	5%
4804.39.00	90 t	-- Other	5%
4804.4		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	
4804.41		-- Unbleached:	
4804.41.10	91 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.41.90	92 t	--- Other	5% DCS:Free
4804.42		-- 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:	
4804.42.10	93 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.42.90	94 t	--- Other	5% DCS:Free
4804.49		-- Other:	
4804.49.10	95 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4804.49.90	96 t	--- Other	5% DCS:4% DCT:5%

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**CUSTOMS TARIFF  
SCHEDULE 3**

Section 10  
Chapter 48/18

Reference Number	Statistical Code/Unit	Goods	Rate #
4804.5		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:	
4804.51.00	97 t	-- Unbleached	5% DCS:Free
4804.52.00	98 t	-- 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	5% DCS:Free CA:4%
4804.59.00	99 t	-- Other	5% DCS:Free
4805		<b>OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:</b>	
4805.1		- Fluting paper:	
4805.11		-- Semi-chemical fluting paper:	
4805.11.10	30 t	--- Weighing not more than 205 g/m <sup>2</sup>	5%
4805.11.90	31 t	--- Other	5% DCS:Free
4805.12		-- Straw fluting paper:	
4805.12.10	32 t	--- Weighing 130 g/m <sup>2</sup> or more, but not more than 205 g/m <sup>2</sup>	5%
4805.12.90	33 t	--- Weighing more than 205 g/m <sup>2</sup>	5% DCS:Free
4805.19		-- Other:	
4805.19.10	34 t	--- Of multi-ply paper or paperboard weighing not more than 205 g/m <sup>2</sup>	5%
4805.19.20	35 t	--- Goods, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5% DCS:Free
4805.19.90	36 t	--- Other	5%
4805.2		- Testliner (recycled liner board):	
4805.24		-- Weighing 150 g/m <sup>2</sup> or less:	
4805.24.10	37 t	--- Multi-ply paper and paperboard	5%
4805.24.9		--- Other:	
4805.24.91	38 t	---- Weighing 22 g/m <sup>2</sup> or less	5% DCS:Free
4805.24.99	39 t	---- Other	5%

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

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Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7 or 8 rates for US, Thai, Chilean and AANZ originating goods, respectively, are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.