

Tariff Item	Description	B.P.	Existing Rates of Duty M.F.N.	General
Parchment or greaseproof paper, etc.— <i>continued</i>				
Greaseproof paper and paperboard, etc.— <i>continued</i>				
Ex 48.03.03	As may be determined by the Minister	27½%* AUL 11%*	27½%*	27½%*
Ex 48.03.04	Other	Free	Free	Free
Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:				
Weighing less than 183 g/m ² :				
In rolls less than 10 in. wide or in sheets of an area less than 300 sq. in.:				
48.04.01	Rolls per cwt	25% AUL \$1.13	40%	50%
48.04.02	Sheets per cwt	20% AUL \$1.13	35%	50%
Other, in rolls or sheets:				
48.04.03	As may be determined by the Minister per cwt	20%* AUL \$1.13*	30%*	35%*
48.04.09	Other	Free	10%	12½%
Weighing not less than 183 g/m ² :				
Of size not less than 300 sq. in.:				
48.04.11	As may be determined by the Minister per cwt	25%* AUL \$1.11*	..	25%*
48.04.12	Other	Free	..	Free
48.04.19	Of size less than 300 sq. in. per cwt	25% AUL \$1.11	..	55%
Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:				
Weighing less than 183 g/m ² :				
Creped or crinkled:				
48.05.11	As may be approved by the Minister and under such conditions as he may prescribe (excluding tissue)	Free	10%	25%
48.05.19	Other (excluding tissue) per cwt	20% AUL \$1.13	30%	45%
Embossed:				
In rolls less than 10 in. wide or in sheets of an area less than 300 sq. in.:				
48.05.21	Rolls per cwt	25% AUL \$1.13	40%	50%
48.05.22	Sheets per cwt	20% AUL \$1.13	35%	50%
Other, in rolls or sheets:				
48.05.23	As may be determined by the Minister per cwt	20%* AUL \$1.13*	30%*	35%*
48.05.29	Other	Free	10%	12½%
Corrugated or perforated:				
In rolls less than 10 in. wide or in sheets of an area less than 300 sq. in.:				
48.05.31	Rolls per cwt	25% AUL \$1.13	40%	50%
48.05.32	Sheets per cwt	20% AUL \$1.13	35%	50%
Other, in rolls or sheets:				
48.05.33	As may be determined by the Minister per cwt	20%* AUL \$1.13*	30%*	35%*
48.05.39	Other	Free	10%	12½%
Weighing not less than 183 g/m ² :				
Corrugated, creped, crinkled or embossed:				
Of size not less than 300 sq. in.:				
48.05.41	As may be determined by the Minister per cwt	25%* AUL \$1.11*	..	25%*
48.05.42	Other	Free	..	Free
48.05.49	Of size less than 300 sq. in. per cwt	25% AUL \$1.11	..	55%
Perforated:				
Of size not less than 300 sq. in.:				
48.05.51	As may be determined by the Minister per cwt	25%* AUL \$1.11*	..	25%*
48.05.52	Other	Free	..	Free
48.05.59	Of size less than 300 sq. in. per cwt	25% AUL \$1.11	..	55%
Paper and paperboard, impregnated, coated, surface-coloured, surface decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:				
Other than printing and writing paper:				
Waxed paper:				
48.07.43	As may be approved by the Minister and under such conditions as he may prescribe	Free	15%	20%
48.07.44	Other	27½%	42½%	50%

*Or such lower rate of duty as the Minister may in any case direct.