

Chapter 47

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

Note.

1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (SPL)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF							
47.01	4701.00.00	Mechanical wood pulp.	kg						Free	Free		Free	Free	Free	15%	Ex	2%		
47.02	4702.00.00	Chemical wood pulp, dissolving grades.	kg						Free	Free		Free	Free	Free	15%	Ex	2%		
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.																	
		- Unbleached :																	
	4703.11.00	-- Coniferous	kg		Free				Free	Free		Free	Free	Free	15%	Ex	2%		
	4703.19.00	-- Non-coniferous	kg		Free				Free	Free		Free	Free	Free	15%	Ex	2%		
		- Semi-bleached or bleached :																	
	4703.21.00	-- Coniferous	kg		Free				Free	Free		Free	Free	Free	15%	Ex	2%		
	4703.29.00	-- Non-coniferous	kg		Free				Free	Free		Free	Free	Free	15%	Ex	2%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (SPL)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF							
47.04		Chemical wood pulp, sulphite, other than dissolving grades.																	
		- Unbleached :																	
	4704.11.00	-- Coniferous	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4704.19.00	-- Non-coniferous	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
		- Semi-bleached or bleached :																	
	4704.21.00	-- Coniferous	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4704.29.00	-- Non-coniferous	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
47.05	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.																	
	4706.10.00	- Cotton linters pulp	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4706.30.00	- Other, of bamboo	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
		- Other :																	
	4706.91.00	-- Mechanical	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4706.92.00	-- Chemical	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
	4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg					Free	Free		Free	Free	Free	15%	Ex	2%			
47.07		Recovered (waste and scrap) paper or paperboard.																	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (SPL)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	4707.90.00	- Other, including unsorted waste and scrap	kg	L					Free	Free		Free	Free	Free	15%	Ex	2%			