

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

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-------|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 47.01 | 4701.00.00 | Mechanical wood pulp. | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| 47.02 | 4702.00.00 | Chemical wood pulp, dissolving grades. | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| 47.03 | | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | | | | | | | | | | | | | | | | |
| | | - Unbleached : | | | | | | | | | | | | | | | | | | |
| | 4703.11.00 | -- Coniferous | kg | | Free | | | | Free | Free | | Free | Free | Free | Free | 8% | 5% | | | |
| | 4703.19.00 | -- Non-coniferous | kg | | Free | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| | | - Semi-bleached or bleached : | | | | | | | | | | | | | | | | | | |
| | 4703.21.00 | -- Coniferous | kg | | Free | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| | 4703.29.00 | -- Non-coniferous | kg | | Free | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| 47.04 | | Chemical wood pulp, sulphite, other than dissolving grades. | | | | | | | | | | | | | | | | | | |
| | | - Unbleached : | | | | | | | | | | | | | | | | | | |
| | 4704.11.00 | -- Coniferous | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| | 4704.19.00 | -- Non-coniferous | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | |
| | | - Semi-bleached or bleached : | | | | | | | | | | | | | | | | | | |
| | 4704.21.00 | -- Coniferous | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| | 4704.29.00 | -- Non-coniferous | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| 47.05 | 4705.00.00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 5% | | | |

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|--------------|------------|--|------|--------------|-------------------|----|----|------|------|----|------|------|------|------|-------------|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 | Free | 8% | Ex | | | | |
| | 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | 4706.30.00 | - Other, of bamboo | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 4706.91.00 | -- Mechanical | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | 4706.92.00 | -- Chemical | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | 4706.93.00 | -- Obtained by a combination of mechanical and chemical processes | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| 47.07 | | Recovered (waste and scrap) paper or paperboard. | | | | | | | | | | | | | | | | | | |
| | 4707.10.00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | 4707.20.00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | kg | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |
| | 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 | Free | 8% | Ex | | | | |
| | 4707.90.00 | - Other, including unsorted waste and scrap | kg | L | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | | | |