

## 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% 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) 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>47.01</b>	4701.00	<b>Mechanical wood pulp.</b>		kg					Free	Free		Free	Free	Free	12%	5%	2%			
<b>47.02</b>	4702.00	<b>Chemical wood pulp, dissolving grades.</b>		kg					Free	Free		Free	Free	Free	12%	5%	2%			
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>																		
		- Unbleached :																		
	4703.11	-- Coniferous		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
	4703.19	-- Non-coniferous		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
		- Semi-bleached or bleached :																		
	4703.21	-- Coniferous		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
	4703.29	-- Non-coniferous		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>																		
		- Unbleached :																		
	4704.11	-- Coniferous		kg					Free	Free		Free	Free	Free	12%	5%	2%			
	4704.19	-- Non-coniferous		kg					Free	Free		Free	Free	Free	12%	5%	2%			
		- Semi-bleached or bleached :																		
	4704.21	-- Coniferous		kg					Free	Free		Free	Free	Free	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	4704.29	-- Non-coniferous		kg					Free	Free		Free	Free	Free	12%	5%	2%		
<b>47.05</b>	4705.00	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>		kg					Free	Free		Free	Free	Free	12%	5%	2%		
<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>																	
	4706.10	- Cotton linters pulp		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4706.30	- Other, of bamboo		kg					Free	Free		Free	Free	Free	12%	5%	2%		
		- Other :																	
	4706.91	-- Mechanical		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4706.92	-- Chemical		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4706.93	-- Obtained by a combination of mechanical and chemical processes		kg					Free	Free		Free	Free	Free	12%	5%	2%		
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard (+).</b>																	
	4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	4707.90	- Other, including unsorted waste and scrap	<b>L</b>	kg					Free	Free		Free	Free	Free	12%	5%	2%		