

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	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>47.01</b>	4701.00.00	<b>Mechanical wood pulp.</b>	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
<b>47.02</b>	4702.00.00	<b>Chemical wood pulp, dissolving grades.</b>	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>																			
		- Unbleached :																			
	4703.11.00	-- Coniferous	kg		Free				Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
	4703.19.00	-- Non-coniferous	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		- Semi-bleached or bleached :																			
	4703.21.00	-- Coniferous	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	4703.29.00	-- Non-coniferous	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>																			
		- Unbleached :																			
	4704.11.00	-- Coniferous	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	4704.19.00	-- Non-coniferous	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		- Semi-bleached or bleached :																			
	4704.21.00	-- Coniferous	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
	4704.29.00	-- Non-coniferous	kg						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
<b>47.05</b>	4705.00.00	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	kg						Free	Free		Free	Free	Free	Free	15%	5%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>																			
	4706.10.00	- Cotton linters pulp	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	4706.30.00	- Other, of bamboo	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
		- Other :																			
	4706.91.00	-- Mechanical	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	4706.92.00	-- Chemical	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>																			
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	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	15%	Ex				2.5%	
	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	15%	Ex				2.5%	
	4707.90.00	- Other, including unsorted waste and scrap	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	