

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			Gen	SG				
47.01	4701.00.00		Mechanical wood pulp.	kq						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
47.02	4702.00.00		Chemical wood pulp, dissolving grades.	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
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	18%	5.0%	Ex		2.5%		
	4703.19.00	--	Non-coniferous	kq		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
		-	Semi-bleached or bleached :																				
	4703.21.00	--	Coniferous	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
	4703.29.00	--	Non-coniferous	kq		Free				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
47.04			Chemical wood pulp, sulphite, other than dissolving grades.																				
		-	Unbleached :																				
	4704.11.00	--	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
	4704.19.00	--	Non-coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
		-	Semi-bleached or bleached :																				
	4704.21.00	--	Coniferous	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
	4704.29.00	--	Non-coniferous	kq						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%		
47.05	4705.00.00		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg						Free	Free		Free	Free	Free	Free	18%	5%	6%		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			Gen	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	18%	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	18%	Ex				2.5%		
	4706.30.00	-	Other, of bamboo	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
		-	Other :																				
	4706.91.00	--	Mechanical	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
	4706.92.00	--	Chemical	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
	4706.93.00	--	Obtained by a combination of mechanical and chemical processes	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
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	18%	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	18%	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	18%	Ex				2.5%		
	4707.90.00	-	Other, including unsorted waste and scrap	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		