

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/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty | VAT | PAL  |    | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|------|----|------|-------------------|------|-------------|
|        |            |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |             |     | Gen  | SG |      |                   |      |             |
| 47.01  | 4701.00.00 | Mechanical wood pulp.   | kg   |              |                   |    |    |    | 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   | kg   |              | 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   | kg   |              | 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   | kg   |              |                   |    |    |    | 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/<br>SLSI | Preferential Duty |    |    |      |      |    |      |      |      |      | Gen<br>Duty | VAT | PAL |    | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>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% |                   |      |             |