

Section X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

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.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
47.01	47 01 00 00	<b>Mechanical wood pulp.</b>	value	5%
47.02	47 02 00 00	<b>Chemical wood pulp, dissolving grades.</b>	value	5%
47.03		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>		
		- Unbleached :		
	47 03 11 00	- - Coniferous	value	5%
	47 03 19 00	- - Non-coniferous	value	5%
		- Semi-bleached or bleached :		
	47 03 21 00	- - Coniferous	value	5%
	47 03 29 00	- - Non-coniferous	value	5%
47.04		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>		
		- Unbleached :		
	47 04 11 00	- - Coniferous	value	5%
	47 04 19 00	- - Non-coniferous	value	5%
		- Semi-bleached or bleached :		
	47 04 21 00	- - Coniferous	value	5%
	47 04 29 00	- - Non-coniferous	value	5%
47.05	47 05 00 00	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>		
	47 06 10 00	- Cotton linters pulp	value	5%
	47 06 20 00	- Pulps of fibres derived from recovered (waste and scap) paper or paperboard	value	5%
	47 06 30 00	- Other, of bamboo	value	5%
		- Other :		
	47 06 91 00	- - Mechanical	value	5%
	47 06 92 00	- - Chemical	value	5%
	47 06 93 00	- - obtained by a combination of mechanical and chemical processes	value	5%
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>		
	47 07 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	value	5%
	47 07 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	value	5%
	47 07 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	value	5%
		- Other, including unsorted waste and scrap:		
	47 07 90 10	- - - Old news papers	value	5%
	47 07 90 90	- - - Other	value	5%