

**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.

Code		Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	<b>47.01</b>	<b>4701.00</b>			
3		10 00 --- Coniferous	2.5	kg	Kg sec 90%
3		90 00 --- Other	2.5	kg	Kg sec 90%
	<b>47.02</b>	<b>4702.00</b>			
		<b>Chemical wood pulp, dissolving grades</b>			
		10 --- For the manufacture of artificial textile fibres:			
3		10 ---- With a high $\alpha$ -cellulose content (94% or more by weight)	2.5	kg	Kg sec 90%
3		90 ---- Other	2.5	kg	Kg sec 90%
		--- Other:			
		---- Sulphate or soda:			
		----- Unbleached:			
3		21 00 ----- Coniferous	2.5	kg	Kg sec 90%
3		29 00 ----- Other	2.5	kg	Kg sec 90%
		----- Other:			
3		31 00 ----- Coniferous	2.5	kg	Kg sec 90%
3		39 00 ----- Other	2.5	kg	Kg sec 90%
		---- Sulphite:			
3		91 00 ---- Unbleached	2.5	kg	Kg sec 90%
3		99 00 ---- Other	2.5	kg	Kg sec 90%
	<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades</b>			
		- Unbleached:			
		-- Coniferous			
3	<b>4703.11</b>	10 00 --- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		90 00 --- Other	2.5	kg	Kg sec 90%
		-- Non-coniferous			
3	<b>4703.19</b>	10 00 --- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		90 00 --- Other	2.5	kg	Kg sec 90%
		- Semi-bleached or bleached:			
		-- Coniferous			
3	<b>4703.21</b>	10 00 --- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		90 00 --- Other	2.5	kg	Kg sec 90%
		-- Non-coniferous			
3	<b>4703.29</b>	10 00 --- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		90 00 --- Other	2.5	kg	Kg sec 90%
	<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades</b>			
		- Unbleached:			
		-- Coniferous			
	<b>4704.11</b>				

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
3			10 00	--- Fluffing, for the manufacture of sanitary towels and babies' napkins.	2.5	kg	Kg sec 90%
3		<b>4704.19</b>	90 00	--- Other -- <b>Non-coniferous</b>	2.5	kg	Kg sec 90%
3			10 00	--- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		<b>4704.21</b>	90 00	--- Other - <b>Semi-bleached or bleached:</b> -- <b>Coniferous</b>	2.5	kg	Kg sec 90%
3			10 00	--- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		<b>4704.29</b>	90 00	--- Other -- <b>Non-coniferous</b>	2.5	kg	Kg sec 90%
3			10 00	--- Fluffing, for the manufacture of sanitary towels and babies' napkins	2.5	kg	Kg sec 90%
3		<b>4705.00</b>	90 00	--- Other <b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	2.5	kg	Kg sec 90%
3	<b>47.05</b>		10 00	--- Coniferous	2.5	kg	Kg sec 90%
3			90 00	--- Other	2.5	kg	Kg sec 90%
3	<b>47.06</b>			<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material</b>			
3		<b>4706.10</b>	00 00	- <b>Cotton linters pulp</b>	2.5	kg	-
3		<b>4706.20</b>	00 00	- <b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard</b>	2.5	kg	Kg sec 90%
3		<b>4706.91</b>	00	- <b>Other:</b> -- <b>Mechanical or hand-operated</b>			
3			10	--- Vegetable fibre pulp	2.5	kg	Kg sec 90%
3				--- Other:	2.5	kg	Kg sec 90%
3			91	---- Of rags	2.5	kg	Kg sec 90%
3			99	---- Other	2.5	kg	Kg sec 90%
3		<b>4706.92</b>	00	-- <b>Chemical</b>			
3			10	--- Vegetable fibre pulp	2.5	kg	Kg sec 90%
3				--- Other:	2.5	kg	Kg sec 90%
3			91	---- Of rags	2.5	kg	Kg sec 90%
3			99	---- Other	2.5	kg	Kg sec 90%
3		<b>4706.93</b>	00	-- <b>Semi-chemical</b>			
3			10	--- Vegetable fibre pulp	2.5	kg	Kg sec 90%
3				--- Other:	2.5	kg	Kg sec 90%
3			91	---- Of rags	2.5	kg	Kg sec 90%
3			99	---- Other	2.5	kg	Kg sec 90%
3	<b>47.07</b>			<b>Recovered (waste and scrap) paper or paperboard</b>			

Code		Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	<b>4707.10</b>	<b>00</b>			
		<b>- Unbleached kraft paper or paperboard or corrugated paper or paperboard</b>			
3		10 --- Clearly suitable only for use in the manufacture of paper	2.5	kg	-
3		20 --- Rendered suitable only for the manufacture of paper	2.5	kg	-
3		90 --- Other	2.5	kg	-
	<b>4707.20</b>	<b>00</b>			
		<b>- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass</b>			
3		10 --- Clearly suitable only for use in the manufacture of paper	2.5	kg	-
3		20 --- Rendered suitable only for the manufacture of paper	2.5	kg	-
3		90 --- Other	2.5	kg	-
	<b>4707.30</b>	<b>00</b>			
		<b>- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)</b>			
3		10 --- Scrap articles of paper or paperboard for use only in the manufacture of paper	2.5	kg	-
		--- Other:			
3		91 ---- Clearly suitable only for use in the manufacture of paper	2.5	kg	-
3		92 ---- Rendered suitable only for the manufacture of paper	2.5	kg	-
3		99 ---- Other	2.5	kg	-
	<b>4707.90</b>	<b>00</b>			
		<b>- Other, including unsorted waste and scrap</b>			
3		10 --- Scrap articles of paper or paperboard for use only in the manufacture of paper	2.5	kg	-
		--- Other:			
3		91 ---- Clearly suitable only for use in the manufacture of paper	2.5	kg	-
3		92 ---- Rendered suitable only for the manufacture of paper	2.5	kg	-
3		99 ---- Other	2.5	kg	-