

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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
47.01	4701.00.00.00	Mechanical wood pulp.	kg	5	7.5	0	0
47.02	4702.00.00.00	Chemical wood pulp, dissolving grades.	kg	5	7.5	0	0
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.					
		- Unbleached :					
	4703.11.00.00	-- Coniferous	kg	5	7.5	0	0
	4703.19.00.00	-- Non-coniferous	kg	5	7.5	0	0
		- Semi-bleached or bleached :					
	4703.21.00.00	-- Coniferous	kg	5	7.5	0	0
	4703.29.00.00	-- Non-coniferous	kg	5	7.5	0	0
47.04		Chemical wood pulp, sulphite, other than dissolving grades.					
		- Unbleached :					
	4704.11.00.00	-- Coniferous	kg	5	7.5	0	0
	4704.19.00.00	-- Non-coniferous	kg	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		- Semi-bleached or bleached :					
	4704.21.00.00	-- Coniferous	kg	5	7.5	0	0
	4704.29.00.00	-- Non-coniferous	kg	5	7.5	0	0
47.05	4705.00.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	5	7.5	0	0
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.					
	4706.10.00.00	- Cotton linters pulp	kg	5	7.5	0	0
	4706.20.00.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	5	7.5	0	0
	4706.30.00.00	- Other, of bamboo	kg	5	7.5	0	0
		- Other :					
	4706.91.00.00	-- Mechanical	kg	5	7.5	0	0
	4706.92.00.00	-- Chemical	kg	5	7.5	0	0
	4706.93.00.00	-- Obtained by a combination of mechanical and chemical processes	kg	5	7.5	0	0
47.07		Recovered (waste and scrap) paper or paperboard.					
	4707.10.00.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	5	7.5	0	0
	4707.20.00.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	5	7.5	0	0
	4707.30.00.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	5	7.5	0	0
	4707.90.00.00	- Other, including unsorted waste and scrap	kg	5	7.5	0	0