Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Notes

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 CODE										In	nport d	uties /	Tax (%)															
		ntity						AC	FTA	AK	FTA								<	CPT	PP	(%) LYA 23 10 10 10 10 10 10 10							
	DESCRIPTION	Unit of quantity	WTO	WTO Ordinary Tax	ATIGA	AHKFTA	VCFTA	Tax Rate	Countries ineligible	Tax Rate	Countries ineligible	VKFTA	VKFTA	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	Ш	IV	WAT (%							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23							
4701.00.00	Mechanical wood pulp	kg	1	1.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							
4702.00.00	Chemical wood pulp, dissolving grades																												
4702.00.10	- Coniferous	kg	1	1.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							
4702.00.20	- Non - coniferous	kg	1	1.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades																												
	- Unbleached:																												
4703.11.00	Coniferous	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							
4703.19.00	Non-coniferous	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							
	- Semi-bleached or bleached:																												
4703.21.00	Coniferous	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10							

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4703.29.00	Non-coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
47.04	Chemical wood pulp, sulphite, other than dissolving grades																			
	- Unbleached:																			
4704.11.00	Coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4704.19.00	Non-coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Semi-bleached or bleached:																			
4704.21.00	Coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4704.29.00	Non-coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
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	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4706.30.00	- Other, of bamboo	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other:																			
4706.91.00	Mechanical	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4706.92.00	Chemical	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4706.93.00	Obtained by a combination of mechanical and chemical processes																			
4706.93.10	Abaca pulp	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

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47.07	Recovered (waste and scrap) paper or paperboard																			
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4707.20.00	- Other paper or paperboard, made mainly of bleached chemical pulp, not coloured in the mass	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4707.90.00	- Other, including unsorted waste and scrap	kg	0	5	0	*	0	0	0	0	0	0	0	0	0	0	0	0	0	10