

CHAPTER 47

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

Note:

- 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	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
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:																					

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4703.21.00	-- Coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4703.29.00	-- Non-coniferous	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades</b>																					
	- Unbleached:																					
4704.11.00	-- Coniferous	kg	0	5	0	0	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	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	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	0	0	10
<b>4705.00.00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material</b>																					
4706.10.00	- Cotton linters pulp	kg	0	5	0	0	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	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	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	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	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	0	0	10

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47.07	<b>Recovered (waste and scrap) paper or paperboard</b>																						
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	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	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	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	0	10