

Customs Tariff Act 1975

Chapter 47 - Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard

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

For the purposes of heading 4702, 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 20C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Tariff Item		Description of goods	Unit	Rate of duty	
Std.		Prefnl. Areas			
(1)		(2)	(3)	(4)	(5)
4701 00 00		Mechanical wood pulp	kg.	5%	-
4702 00 00		Chemical wood pulp, dissolving grades	kg.	5%	-
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades			
	-	Unbleached:			

4703 11 00	--	Coniferous	kg .	5%	-
4703 19 00	--	Non-coniferous	kg.	5%	-
	-	Semi-bleached or bleached :			
4703 21 00	--	Coniferous	kg.	5%	-
4703 29 00	--	Non-coniferous	kg.	5%	-
4704		Chemical wood pulp, sulphite, other than dissolving grades			
	-	Unbleached:			
4704 11 00	--	Coniferous	kg.	5%	-
4704 19 00	--	Non-coniferous	kg.	5%	-
	-	Semi-bleached or bleached:			
4704 21 00	--	Coniferous	kg.	5%	-
4704 29 00	--	Non-coniferous	kg.	5%	-
4705 00 00		Wood pulp obtained by a combination of mechanical and chemical pulp processes	kg.	5%	-

4706		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.	5%	-
4706 20 00	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg.	5%	-
	-	Other :			
1 [4706 30 00	--	Other, of bamboo	kg.	5%	-]
4706 91 00	--	Mechanical	kg.	5%	-
4706 92 00	--	Chemical	kg.	5%	-
4706 93 00	--	Semi-chemical	kg.	5%	-
4707		Recovered (waste and scrap) paper or paperboard			
4707 10 00	-	Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg.	[10%] 3	-

4707 20 00	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	[10%] ³	-
4707 30 00	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	[10%] ³	-
4707 90 00	-	Other, including unsorted waste and scrap	kg.	[10%] ³	-

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1. Inserted by The Finance Act, 2006, w.e.f. 1.1.2007.
 2. Substituted by The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.
 3. Substituted by the Finance Act, 2007 for [2](#)[12.5%].
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