

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.

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Chapter 47—continued

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>47.01</b>					
4701.00.00	01D 05G	tne tne	<b>Mechanical wood pulp</b> . Softwood . Hardwood	Free	Free
<b>47.02</b>					
4702.00.00	01B 05E	tne tne	<b>Chemical wood pulp, dissolving grades</b> . Softwood . Hardwood	Free	Free
<b>47.03</b>					
			<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b> – Unbleached:		
4703.11.00	00L	tne	– – Coniferous	Free	Free
4703.19.00	01E 05H	tne tne	– – Non-coniferous . . . Softwood . . . Hardwood	Free	Free
			– Semi-bleached or bleached:		
4703.21.00	01B 09H	tne tne	– – Coniferous . . . Semi-bleached . . . Bleached	Free	Free
4703.29.00	01J 05A	tne tne	– – Non-coniferous . . . Softwood . . . Hardwood	Free	Free
<b>47.04</b>					
			<b>Chemical wood pulp, sulphite, other than dissolving grades:</b> – Unbleached:		
4704.11.00	00J	tne	– – Coniferous	Free	Free
4704.19.00	01C 05F	tne tne	– – Non-coniferous . . . Softwood . . . Hardwood	Free	Free
			– Semi-bleached or bleached:		
4704.21.00	01L 09F	tne tne	– – Coniferous . . . Semi-bleached . . . Bleached	Free	Free
4704.29.00	01G 05K	tne tne	– – Non-coniferous . . . Softwood . . . Hardwood	Free	Free
<b>47.05</b>					
4705.00.00	01G 05K	tne tne	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b> . Softwood . Hardwood	Free	Free
<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	00L	tne	– Cotton linters pulp	Free	Free
4706.20.00	01B 05E 09H	tne tne tne	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard . . Mechanical . . Chemical . . Semi-chemical	Free	Free
4706.30.00	10E 15F 19J	tne tne tne	– Other, of bamboo . . Mechanical . . Chemical . . Semi-chemical	Free	Free
			– Other:		
4706.91.00	10A	tne	– – Mechanical	Free	Free
4706.92.00	10F	tne	– – Chemical	Free	Free
4706.93.00	10L	tne	– – Semi-chemical	Free	Free

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>47.07</b>			<b>Recovered (waste and scrap) paper or paperboard:</b>		
4707.10.00	00J	tne	– Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	Free
4707.20.00	00B	tne	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	Free
4707.30.00	00F	tne	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	Free
4707.90.00	00H	tne	– Other, including unsorted waste and scrap	Free	Free
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\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.