

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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## Section X

### Pulp of Wood or Of Other Fibrous Cellulosic Material; Recoverd (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 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.

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 151, 152, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4701	Mechanical wood pulp	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	Exemption: ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011
4702	Chemical wood pulp, dissolving grades	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	Exemption: BCD on Rayon Grade Wood Pulp is - 2.5%. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 606. ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades										Exemption: ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011
	- Unbleached:										
4703 11 00	-- Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4703 19 00	-- Non-coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
	- Semi-bleached or bleached:										
4703 21 00	-- Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4703 29 00	-- Non-Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	

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<b>4704</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades</b>										<i>Exemption: ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Unbleached:										
4704 11 00	-- Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4704 19 00	-- Non-Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
	- Semi-bleached or bleached:										
4704 21 00	-- Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4704 29 00	-- Non-Coniferous	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
<b>4705</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	<b>kg.</b>	<b>5.00</b>	<b>5.00</b>	<b>---</b>	<b>4</b>	<b>1</b>	<b>0.18</b>	<b>10.515</b>	<b>Free</b>	<i>Exemption: ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
<b>4706</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material</b>										<i>Exemption: ACD on all goods for manufacture of News Print is NIL by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 151; CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4706 10 00	- Cotton linters pulp	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paper board	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4706 30 00	- Other, of bamboo	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
	- Other:										
4706 91 00	-- Mechanical	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4706 92 00	-- Chemical	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
4706 93 00	-- Semi-chemical	kg.	5.00	5.00	---	4	1	0.18	10.515	Free	
<b>4707</b>	<b>Recovered (waste and scrap) paper or paperboard</b>										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 152; CVD: Recovered (waste and scrap) paper or paper board, arising from writing or printing paper, in the course of printing of educational textbooks - Nil by 3/2005-CE dated 24.02.05. CVD on Waste Paper and Paper Scrap is - 5% by Ntfn 4/2006-CE; dated 01.03.2006. CVD by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.26</i>
4707 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	

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4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
4707 90 00	- Other, including unsorted waste and scrap	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; Sl. No. 69</i>

### **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### **Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.