

47.07 - Recovered (waste and scrap) paper or paperboard (+).

- 4707.10 - Unbleached kraft paper or paperboard or corrugated paper or paperboard
- 4707.20 - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass
- 4707.30 - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)
- 4707.90 - Other, including unsorted waste and scrap

Waste of paper or paperboard covered by this heading includes shavings, cuttings, clippings, torn sheets, old newspapers and journals, proof-sheets, printers' rejects and similar material.

The heading also covers scrap articles of paper or paperboard.

Such waste and scrap is normally used for pulping and is often presented in compressed bales, but it should be noted that its possible use for other purposes (e.g., packing) does not exclude its classification in this heading.

Paper wool, however, even if manufactured from waste paper, is **excluded (heading 48.23)**.
The heading also **excludes** waste and scrap of paper or paperboard, containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal, e.g., waste and scrap photographic paper or paperboard containing silver or compounds thereof (**heading 71.12**).
 ° °

Subheading Explanatory Note.**Subheadings 4707.10, 4707.20 and 4707.30**

Although, in principle, subheadings 4707.10, 4707.20 and 4707.30 cover sorted waste and scrap, classification in any one of these subheadings is not affected by the presence of small quantities of paper or paperboard of any other subheading of heading 47.07.
