

## Chapter 49

### Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

#### Notes.

1.- This Chapter does not cover :

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term " printed " also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine. embossed, photographed, photocopied , thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- heading 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11 .

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11 .

6.- For the purposes of heading 49.03, the expression " children's picture books " means books for children in which the pictures form the principal interest and the text is subsidiary.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
49.01		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		
		- in single sheets, whether or not folded :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	49 01 10 10	- - - Serially numbered card containing questions, answers or other educational information		Free
	49 01 10 90	- - - Other		Free
		- Other :		
	49 01 91 00	- - Dictionaries and encyclopaedias, and serial instalments thereof		Free
		- - Other :		
		- - - Scientific, technical, literary, religious or government books, booklets and pamphlets, designed for reading of any kind, printed :		
	49 01 99 11	- - - - Holy Quran		Free
	49 01 99 19	- - - - Other		Free
	49 01 99 20	- - - Books,booklets and pamphlets printed in Braille technique for the blind or shorthand		Free
	49 01 99 30	- - - School and collegiate books		Free
	49 01 99 40	- - - Indexes for museums and public libraries and annual directories		Free
	49 01 99 50	- - - illustrated books for children in which pictures are not the main character		Free
	49 01 99 60	- - - Newspapers, journals and periodicals with paperboard covering, sets of newspapers,,journals or periodicals combined in a single cover, whether or not containing advertising material		Free
	49 01 99 90	- - - Other		Free
<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>		
		<b>- Appearing at least four times a week :</b>		
	49 02 10 10	- - - News papers		Free
	49 02 10 20	- - - Journals		Free
	49 02 10 90	- - - Other		Free
		- Other :		
	49 02 90 10	- - - News papers		Free
	49 02 90 20	- - - Journals		Free
	49 02 90 30	- - - Periodicals		Free

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	49 02 90 90	- - - Other		Free
<b>49.03</b>		<b>Children's picture, drawing or colouring books.</b>		
	49 03 00 10	- - - Drawing and colouring books for children		Free
	49 03 00 20	- - - Children's pictures		Free
	49 03 00 90	- - - Other		Free
<b>49.04</b>	49 04 00 00	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	Value	5%
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>		
	49 05 10 00	- Globes		Free
		- Other :		
	49 05 91 00	- - In book form		Free
	49 05 99 00	- - Other		Free
<b>49.06</b>	49 06 00 00	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	Value	5%
<b>49.07</b>		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face Value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificated and similar documents of title.</b>		
		<b>- - - Unused postage stamps of current or new issue in the country in which they have, or will have, a recognised face Value :</b>		
	49 07 00 11	- - - - Postage stamps		Free
	49 07 00 12	- - - - Revenue stamps		Free
	49 07 00 19	- - - - Other stamps		Free

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	49 07 00 20	- - - Paper cards or envelops impressed with unused postage		Free
		- - - Banknotes :		
	49 07 00 31	- - - - Banknotes in circulation		Free
	49 07 00 32	- - - - Banknotes not yet in legal circulation		Free
	49 07 00 40	- - - Travelers cheques		Free
	49 07 00 50	- - - Certified cheques		Free
	49 07 00 60	- - - Stock, share or bond certificates and similar documents of title, numbered and signed		Free
	49 07 00 70	- - - Stock, share or bond certificates and similar documents, as printed matter intended for use		Free
	49 07 00 80	- - - Cheque books		Free
	49 07 00 90	- - - Other		Free
<b>49.08</b>		<b>Transfers (decalcomanias).</b>		
	49 08 10 00	- Transfers (decalcomanias), Vitriifiable	Value	5%
	49 08 90 00	- Other	Value	5%
<b>49.09</b>		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>		
	49 09 00 10	- - - Postcards	Value	5%
	49 09 00 20	- - - Greeting and similar cards	Value	5%
<b>49.10</b>	49 10 00 00	<b>Calendars of any kind, printed, including calender blocks.</b>	Value	5%
<b>49.11</b>		<b>Other printed matter, including printed pictures and photographs.</b>		
		- Trade advertising material, Commercial catalogues and the like:		
	49 11 10 10	- - - Trade advertising material	Value	5%
	49 11 10 90	- - - Commercial catalogues and the like	Value	5%
		- Other :		
		- - Pictures, designs and Photographs :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	49 11 91 10	- - - Photographs, whether or not coloured (of tourist propaganda or landscaping)	Value	5%
	49 11 91 90	- - - Other	Value	5%
		- - Other:		
	49 11 99 10	- - - Printed mounts for calendars, whether or not illustrated	Value	5%
	49 11 99 20	- - - Instructional boards for anatomy, botany and zoology	Value	5%
	49 11 99 30	- - - Tickets for parties, festivals, modes of transport and the like	Value	5%
	49 11 99 90	- - - Other	Value	5%