

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 | H.S.Code | Description | Statistical Unit | Statutory Rate of Import Duty | Statutory Rate of Export Duty |
|--------------|------------|--|---------------------|-------------------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 49.01 | | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | |
| | 4901.10.00 | - In single sheets, whether or not folded - Other : | kg | 25% | Free |
| | 4901.91.00 | -- Dictionaries and encyclopaedias, and serial instalments thereof -- Other : | kg | 0% | Free |

| | | | | | |
|--------------|------------|---|----|-----|------|
| | 4901.99.10 | --- Religious text, Reference books, Scientific books, Medical, Engineering, Agricultural and Other text books for higher academic (graduate and post-graduate) studies, Text books in foreign languages for foreign language medium schools and colleges and Business directory. | kg | 0% | Free |
| | 4901.99.20 | --- Text books for primary and secondary education | kg | 25% | Free |
| | 4901.99.90 | --- Other books | kg | 5% | Free |
| 49.02 | | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | |
| | 4902.10.00 | - Appearing at least four times a week | kg | 5% | Free |
| | 4902.90.00 | - Other | kg | 5% | Free |
| 49.03 | 4903.00.00 | Children's picture, drawing or colouring books. | kg | 10% | Free |
| 49.04 | 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | kg | 5% | Free |
| 49.05 | | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | |
| | 4905.10.00 | - Globes | kg | 5% | Free |
| | | - Other | | | |
| | 4905.91.00 | -- In book form | kg | 5% | Free |
| | 4905.99.00 | -- Other | kg | 5% | Free |
| 49.06 | 4906.00.00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | kg | 5% | Free |
| 49.07 | | 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 certificates and similar documents of title | | | |
| | 4907.00.10 | --- Stock share and bond certificates and similar documents of title, cheque forms | kg | 25% | Free |
| | 4907.00.90 | --- Other | kg | 10% | Free |
| 49.08 | | Transfers (decalcomanias). | | | |
| | | - Transfers (decalcomanias), vitrifiable. | | | |
| | 4908.10.10 | --- Transfers (decalcomanias) imported by VAT registered ceramic or melamine industry | kg | 10% | Free |
| | 4908.10.90 | --- Other | kg | 10% | Free |
| | 4908.90.00 | - Other | kg | 10% | Free |
| 49.09 | 4909.00.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | kg | 25% | Free |
| 49.10 | 4910.00.00 | Calenders of any kind, printed, including calender blocks | kg | 25% | Free |
| 49.11 | | Other printed matter, including printed pictures and photographs. | | | |
| | 4911.10.00 | - Trade advertising material, commercial catalogues and the like | kg | 25% | Free |
| | | - Other | | | |
| | 4911.91.00 | -- Pictures, designs and photographs | kg | 25% | Free |
| | | -- Other | | | |
| | 4911.99.10 | --- Scratch card | u | 25% | Free |
| | 4911.99.90 | --- Other | kg | 25% | Free |