

CHAPTER 49

PRINTED BOOKS, NEWSPAPER, 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 9023);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. Heading 4901 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 4911.

5. Subject to Note 3 to this Chapter, heading 4901 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 4911.
6. For the purpose of heading 4903, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

SUPPLEMENTARY NOTES:

For the purposes of tariff item 4907 00 30, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Heading No	HS Code	ITC(HS) Code	Description	Unit
4901			PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS	
	4901 10		<i>In single sheets, whether or not folded:</i>	
		4901 10 10	Printed books	KGS
		4901 10 20	Pamphlets, booklets, brochures, leaflets and similar printed matter	KGS
			<i>Other:</i>	
		4901 91 00	Dictionaries and encyclopaedias, and serial installments thereof	KGS
		4901 99 00	Other	KGS
4902			NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL	
	4902 10		<i>Appearing at least four times a week:</i>	
		4902 10 10	Newspapers	KGS
		4902 10 20	Journals and periodicals	KGS
	4902 90		<i>Other:</i>	
		4902 90 10	Newspapers	KGS
		4902 90 20	Journals and periodicals	KGS
4903			CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	
	4903 00		<i>Children's picture, drawing or colouring books:</i>	
		4903 00 10	Picture books	KGS
		4903 00 20	Drawing or colouring books	KGS
		4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	KGS
4905			MAPS AND HYDROGRAPHIC OR	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED	
		4905 10 00	Globes	KGS
			<i>Other:</i>	
		4905 91 00	In book form	KGS
	4905 99		<i>Other:</i>	
		4905 99 10	Geographical, hydrological, astrological maps or charts	KGS
		4905 99 90	Others	KGS
		4906 00 00	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	KGS
4907			UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNIZED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE	
	4907 00		<i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title:</i>	
		4907 00 10	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value	KGS
		4907 00 20	Bank notes	KGS
		4907 00 30	Documents of title conveying the right to use Information Technology software	KGS
		4907 00 90	Other	KGS
4908			TRANSFERS (DECALCOMANIAS)	
		4908 10 00	Transfers (decalcomanias), vitrifiable	KGS
		4908 90 00	Other	KGS
4909			PRINTED OR ILLUSTRATED	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	
	4909 00		<i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:</i>	
		4909 00 10	Greetings or Wedding cards	KGS
		4909 00 90	Other	KGS
4910			CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	
	4910 00		<i>Calendars of any kind, printed, including calendar blocks:</i>	
		4910 00 10	Advertising calendar	KGS
		4910 00 90	Other	KGS
4911			OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS	
	4911 10		<i>Trade advertising material, commercial catalogues and the like:</i>	
		4911 10 10	Posters, printed	KGS
		4911 10 20	Commercial catalogues	KGS
		4911 10 30	Printed inlay cards	KGS
		4911 10 90	Other	KGS
			<i>Other:</i>	
		4911 91 00	Pictures, designs and photographs	KGS
	4911 99		<i>Other:</i>	
		4911 99 10	Hard copy (printed) of computer software	KGS
		4911 99 20	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	KGS
		4911 99 90	Other	KGS