

## 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 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 purposes 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.

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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
4901			PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS	
	490110		- In single sheets, whether or not folded :	
		49011010	--- Printed books	kg.
		49011020	--- Pamphlets, booklets, brochures, leaflets and similar printed matter	kg.
			- <b>Other :</b>	
		49019100	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg.
		49019900	-- Other	kg.
4902			NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL	
	490210		- Appearing at least four times a week :	
		49021010	--- Newspapers	kg.
		49021020	--- Journals and periodicals	kg.
	490290		- Other :	
		49029010	--- Newspapers	kg.
		49029020	--- Journals and periodicals	kg.
4903			CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	
	490300		- Children's picture, drawing or colouring books :	
		49030010	--- Picture books	kg.
		49030020	--- Drawing or colouring books	kg.
		49040000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
4905			MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED	
		49051000	- Globes	kg.
			- <b>Other :</b>	
		49059100	-- In book form	kg.
490599			-- Other:	
		49059910	--- Geographical, hydrological, astronomical maps or charts	kg.
		49059990	--- Other	kg.
		49060000	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	kg.
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	
		490700	- 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 :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		49070010 ---	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	kg.
		49070020 ---	Bank notes	kg.
		49070030 ---	Documents of title conveying the right to use Information Technology software	kg.
		49070090 ---	Other	kg.
4908			TRANSFERS (DECALCOMANIAS)	
		49081000 -	Transfers (decalcomanias), vitrifiable	kg.
		49089000 -	Other	kg.
4909			PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	
		490900 -	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :	
		49090010 ---	GREETING OR WEDDING CARDS	kg.
		49090090 ---	Other	kg.
4910			CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	
		491000 -	Calendars of any kind, printed, including calendar blocks :	
		49100010 ---	Advertising calendar	kg.
		49100090 ---	Other	kg.
4911			OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS	
		491110 -	Trade advertising material, commercial catalogues and the like :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		49111010 ---	Posters, printed	kg.
		49111020 ---	Commercial catalogues	kg.
		49111030 ---	Printed inlay cards	kg.
		49111090 ---	Other	kg.
		-	<b>Other :</b>	
		49119100 --	Pictures, designs and photographs	kg.
491199		--	Other :	
		49119910 ---	Hard copy (printed) of computer software	kg.
		49119920 ---	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.
		49119990 ---	Other	kg.