

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS,

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	SU	ID	VAT	LVY	EXC
49.01	Printed books, brochures, leaflets and similar printed matter					
4901.1000.00	In single sheets, whether or not folded		0			
4901.9100.00	Dictionaries and encyclopaedias, and serial instalments thereof		0			
4901.9910.00	Scientific or school printed books, brochures, leaflets and similar printed matter		0			
4901.9990.00	Other Printed books, brochures, leaflets and similar p		0			
49.02	Newspapers, journals and periodicals					
4902.1000.00	Appearing at least four times a week		0	5		
4902.9000.00 Other		0	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
49.02	Newspapers, journals and periodicals					
49.03	Children's picture, drawing or colouring books					
4903.0000.00	.		0			
49.04	Music, printed or in manuscript					
4904.0000.00	.		0			
49.05	Maps, etc (incl. atlases, wall maps...), printed					
4905.1000.00	Globes		0			
4905.9100.00	In book form		0			
4905.9900.00	Other Maps and hydrographic or similar charts of all kinds, including atl		0			
49.06	Handwritten plans...for architectural... purposes; texts; copies thereof					
4906.0000.00	Plans and drawings for architectural, engineering, industri		0	5		
49.07	New stamps; stamp-impressed paper; cheque forms; banknotes, etc					
4907.0000.00	Unused postage, revenue or similar stamps of current or new		0			
49.08	Transfers (decalcomanias)					
4908.1000.00	Transfers (decalcomanias), vitrifiable		10	5		
4908.9000.00	. Other		10	5		
49.09	Printed or illustrated postcards; printed cards bearing greetings, etc					
4909.0000.00	Printed or illustrated postcards; printed cards bearing per		20	5		
49.10	Calendars of any kind, printed, including calendar blocks					
4910.0000.00	.		20	5		
49.11	Other printed matter, including printed pictures and photographs					
4911.1000.00	Trade advertising material, commercial catalogues and the like		20	5		
4911.9100.00	Pictures, designs and photographs		20	5		
4911.9910.00	Printed matter for administrative use		20	5		
4911.9991.00	Telephone recharge cards		20	5		
4911.9999.00	Other printed matter, including printed pictures and		20	5		