

Central Excise Tariff Act, 1985

Chapter 49 - Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans

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); or
- (c) playing cards or other goods of Chapter 95.

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.

Tariff Item		Description of goods

(1)		(2)
4901		PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER SHEETS
4901 10	-	In single sheets, whether or not folded :
4901 10 10 -	---	Printed books
4901 10 20 -	---	Pamphlets, booklets, brochures, leaflets and similar printed matter
	-	Other :
4901 91 00	--	Dictionaries and encyclopaedias, and serial instalments thereof
4901 99 00	--	Other
4902		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR ADVERTISING MATERIAL
4902 10	--	Appearing at least four times a week :
4902 10 10	---	Newspapers
4902 10 20	---	Journals and periodicals
4902 90	-	Other:
4902 90 10	---	Newspapers
4902 90 20	---	Journals and periodicals
4903	-	Children's picture, drawing or colouring books
4903 00	-	Children's picture, drawing or colouring books :
4903 00 10	---	Picture books
4903 00 20	---	Drawing or colouring books
4904 00 00		MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED
4905		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING TOPOGRAPHICAL PLANS AND GLOBES, PRINTED
4905 10 00	-	Globes
	-	Other:
4905 91 00	--	In book form
4905 99	--	Other:
4905 99 10	---	Geographical, hydrological, astronomical maps or charts
4905 99 90	---	Other
4906 00 00		PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL OR TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND OR PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON
4907		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMPS ON BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE
4907 00	-	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; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :
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 recognised face value
4907 00 20	---	Bank notes
4907 00 30	---	Documents of title conveying the right to use Information Technology Software
4907 00 90	---	Other

4908		TRANSFERS (DECALCOMANIAS)
4908 10 00	-	Transfers (decalcomanias), vitri?able
4908 90 00	-	Other
4909		PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS
4909 00	-	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :
4909 00 10	---	Greeting or wedding cards
4909 00 90	---	Other
4910		CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS
4910 00	-	Calendars of any kind, printed, including calendar blocks:
4910 00 10	---	Advertising calendar
4910 00 90	---	Other
4911		OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS
4911 10	-	Trade advertising material, commercial catalogues and the like:
4911 10 10	---	Posters, printed
4911 10 20	---	Commercial catalogues
4911 10 30	---	Printed inlay cards
4911 10 90	---	Other
	-	Other:
4911 91 00		Pictures, designs and photographs
4911 99	--	Other:
4911 99 10	---	Hard copy (printed) of computer software
4911 99 20	---	Plan and drawings for architectural engineering, industrial, commercial, topographical or other purposes, with or without the aid of computer or any other devices
4911 99 90	---	Other