

Central Excise Tariff (Amendment) Act, 2004

Chapter XLIX - 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	Unit	Rate of duty
(1)	(2)	(3)	(4)
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
4901 10	- In single sheets, whether or not folded:		
4901 10 10	--- Printed books	kg.	Nil
4901 10 20	--- Pamphlets, booklets, brochures, leaflets and similar printed matter	kg.	Nil
	- Other:		
4901 91 00	Dictionaries and encyclopaedias, and serial instalments thereof	kg.	Nil
4901 99 00	-- Other	kg.	Nil
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
4902 10	Appearing at least four times a week:		
4902 10 10	-- Newspapers	kg.	-
4902 10 20	--- Journals and periodicals	kg.	-
4902 90	- Other:		
4902 90 10	--- Newspapers	kg.	-
4902 90 20	--- Journals and periodicals	kg.	-
4903	- CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS		
4903 00	Children's picture, drawing or colouring books:		

4903 00 10	--- Picture books	kg.	Nil
4903 00 20	--- Drawing or colouring books	kg.	Nil
4904 00 00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.	-
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
4905 10 00	- Globes	kg.	-
	- Other:		
4905 91 00	-- -In book form	kg.	-
4905 99	-- Other:		
4905 99 10	-- Geographical, hydrological, astronomical maps or charts.	kg.	-
4905 99 90	--- Other	kg.	-
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	kg.	Nil

4907	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	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	kg.	Nil
4907 00 20	-- Bank notes	kg.	Nil
4907 00 30	--- Documents of title conveying the right to use Information Technology Software	kg.	Nil
4907 00 90 4908	-- Other TRANSFERS (DECALCOMANIAS)	kg.	Nil
4908 10 00	- Transfers (decalcomanias), vitrifiable	kg.	16%
4908 90 00	- Other	kg.	16%

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	kg.	Nil
4909 00 90	--- Other	kg.	Nil
4910	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS		
4910 00	- Calendars of any kind, printed, including calendar blocks:		
4910 00 10	-- Advertising calendar	kg.	Nil
4910 00 90	--- Other	kg.	Nil
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
4911 10	- Trade advertising material, commercial catalogues and the like:		
4911 10 10	--- Posters, printed	kg.	Nil
4911 10 20	--- Commercial catalogues	kg.	Nil
4911 10 30	--- Printed inlay cards	kg.	Nil
4911 10 90	--- Other	kg.	Nil
	- Other:		
4911 91 00	-- Pictures, designs and photographs	kg.	Nil
4911 99	- Other:		
4911 99 10	--- Hard copy (printed) of computer software	kg.	Nil

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	kg.	Nil
4911 99 90	--- Other	kg.	Nil