

**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 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 purpose 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 purpose 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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

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<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>																					
4901.10.00	- In single sheets, whether or not folded	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0,6	0,6	0	0	0	0	5
	- Other:																					
4901.91.00	-- Dictionaries and encyclopaedias, and serial installments thereof	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	5
4901.99	-- Other																					
4901.99.10	--- Educational, technical, scientific, historical or cultural books	roll	0	5	0	*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
4901.99.90	--- Other	roll	5	7.5	0	*	0	0	0	0	0	0	0	0	0	0,6	0,6	0	0	0	0	5
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material</b>																					
4902.10.00	- Appearing at least four times a week	roll	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
4902.90	- Other:																					
4902.90.10	-- Educational, technical, scientific, historical or cultural journals and periodicals	roll	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
4902.90.90	-- Other	roll	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
<b>4903.00.00</b>	<b>Children's picture, drawing or colouring books</b>	roll	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	*
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>	unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,6	0,6	0	0	0	0	5
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed</b>																					

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4905.20.00	- In book form	roll	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	5
4905.90.00	- Other	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	5
<b>4906.00.00</b>	<b>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</b>	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
<b>49.07</b>	<b>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; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>																					
4907.00.10	- Banknotes, being legal tender	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
	- Unused postage, revenue or similar stamps:																					
4907.00.21	- - Postage stamps	kg/unit	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2.5	2.5	0	0	0	10
4907.00.29	- - Other	kg/unit	0	5	0	0	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4907.00.50	- Cheque forms	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4907.00.60	- Stock, share or bond certificates and similar documents of title	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4907.00.90	- Other	kg/unit	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2.5	2.5	0	0	0	10
<b>49.08</b>	<b>Transfers (decalcomanias):</b>																					
4908.10.00	- Transfers (decalcomanias), vitrifiable	kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0,6	0,6	0	0	0	10
4908.90.00	- Other	kg/unit	15	22.5	0	*	0	0	CN	0	0	0	0	0	0	0	2.5	2.5	0	0	0	10

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4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	kg/unit	20	30	0	*	0	0	KH, CN	0	0	0	0	0	5	2.5	2.5	0	0	0	10	
4910.00.00	Calendars of any kind, printed, including calendar blocks	unit	20	30	0	*	0	0	KH, CN	0	0	0	0	0	5	2.5	2.5	0	0	0	10	
49.11	Other printed matter, including printed pictures and photographs																					
4911.10	- Trade advertising material, commercial catalogues and the like:																					
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	kg/unit	20	30	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	
4911.10.90	-- Other	kg/unit	20	30	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	
	- Other:																					
4911.91	- - Pictures, designs and photographs:																					
4911.91.10	--- Designs	kg/unit	10	15	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	
	- - - Other, of a kind to be mounted for instructional purposes:																					
4911.91.21	---- Anatomical and botanical	kg/unit	10	15	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	
4911.91.29	---- Other	kg/unit	20	30	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	
	--- Other:																					
4911.91.91	---- Anatomical and botanical	kg/unit	10	15	0	*	0	0	KH, CN	0	0	0	0	0	0	2.5	2.5	0	0	0	10	

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4911.91.99	---- Other	kg/unit	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4911.99	-- Other:																					
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4911.99.20	- - - Printed labels for explosives other than those of heading 48.21	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4911.99.30	--- Educational, technical, scientific, historical or cultural material printed on a set of cards	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4911.99.40	- - - Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4911.99.90	--- Other	kg/unit	20	30	0	*	2	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10