

## **49.10**

### **49.10 - Calendars of any kind, printed, including calendar blocks.**

This heading relates to calendars of any kind whether they are printed on paper, paperboard, woven fabric or any other material, **provided** that the printing gives the article its essential character. They may contain, in addition to the normal sequence of dates, days of the week, etc., various other items of information, such as notes of important events, festivals, astronomical and other data, verses and proverbs. They may also incorporate pictorial or advertising matter. However, publications sometimes improperly called calendars which, although dated, are published essentially to give information concerning public or private events, etc., are classified in **heading 49.01** (unless falling in **heading 49.11** as publicity matter).

The heading also covers calendars of the "perpetual" type or with replaceable blocks mounted on bases of materials other than paper or paperboard (e.g., wood, plastics or metal).

The heading further includes calendar blocks. These consist of a number of slips of paper each printed with particulars of a separate day of the year and assembled in chronological order in the form of a block from which the separate slips are removed daily. These blocks are generally used for mounting on a base of paperboard, or for annual replacement in calendars with bases of a more permanent nature.

The heading, however, **does not cover** articles whose essential character is not determined by the presence of a calendar.

The heading also **excludes**:

- (a) Memorandum pads incorporating calendars and diaries (including so-called engagement calendars) (**heading 48.20**).
- (b) Printed calendar backs not incorporating calendar blocks (**heading 49.11**).