

## **49.03**

### **49.03 - Children's picture, drawing or colouring books.**

This heading is **restricted** to those picture books clearly compiled for the interest or amusement of children or for guidance in their first steps of primary education, **provided** the pictures form the principal interest and are not subsidiary to the text (see Note 6 to this Chapter).

This category includes, for example, pictorial alphabet books and books of the kind in which the sense of stories is conveyed by a series of episodal pictures accompanied by captions or summary narratives related to the individual pictures. It also includes children's workbooks consisting essentially of pictures with complementary texts, for writing or other exercises.

It **does not include** books, even profusely illustrated, written in the form of continuous narratives with illustrations of selected episodes. These fall in **heading 49.01**.

The books of this heading may be printed on paper, textile, etc., and include children's rag books.

A child's picture book incorporating "stand-up" or movable figures also falls in this heading but if the article is essentially a toy it is **excluded** (**Chapter 95**). Similarly, a child's picture book containing pictures or models for cutting out remains in this heading **provided** the "cut-out" portions are a minor feature, but if more than half the pages (including covers) are designed for cutting out, whether wholly or in part, the article, even if also containing a certain amount of text, is regarded as a toy (**Chapter 95**).

This heading also includes children's drawing or colouring books. These consist mainly of bound pages (sometimes in the form of detachable postcards) containing simple pictures for copying, or outlines of pictures, with or without printed instructions, for completion by drawing or colouring; sometimes coloured illustrations for guidance are incorporated. They also include similar books with "invisible" outlines or colour which can be made visible by rubbing with a pencil or applying water with a paint brush, and also books in which the small amounts of water colour required for colouring are contained in the book (e.g., in the form of a palette).