

**49.06 - 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.**

This heading covers industrial plans and drawings the purpose of which, generally, is to indicate the position and relation of parts or features of buildings, machinery or other constructions either as they exist, or for the guidance of builders or manufacturers in their construction (e.g., architects' or engineers' plans and drawings). The plans and drawings may include specifications, directions, etc., printed or not.

This heading also includes drawings and sketches for publicity purposes (e.g., fashion drawings, poster designs, designs for pottery, wallpaper, jewellery, furniture).

It should be noted that such products fall in the heading **only** if consisting of originals drawn or written by hand, or of photographic reproductions on sensitised paper or of carbon copies of such originals.

Maps, charts and topographical plans which, when printed, fall in heading 49.05, are included in this heading if they are the hand-drawn originals or their carbon copies or photographic reproductions on sensitised paper.

Hand-written texts (including shorthand but **not including** music), and also their carbon copies or photographic reproductions on sensitised paper of such texts, are also included in this heading whether bound or not.

The heading **does not cover** :

- (a) Copying and transfer papers, bearing written or typed texts for reproduction (**heading 48.16**).
- (b) Printed plans and drawings (**heading 49.05** or **49.11**).
- (c) Typescripts (including carbon copies) and copies of manuscripts or typescripts obtained by duplicating machines (**heading 49.01** or **49.11**).