

49.01 - Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.

4901.10 - In single sheets, whether or not folded

- Other :

4901.91 - - Dictionaries and encyclopaedias, and serial instalments thereof

4901.99 - - Other

This heading covers virtually all publications and printed reading matter, illustrated or not, with the **exception** of publicity matter and products more specifically covered by other headings of the Chapter (particularly **heading 49.02, 49.03 or 49.04**). It includes :

- (A) **Books and booklets** consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript); technical publications; books of reference such as dictionaries, encyclopaedias and directories (e.g., telephone directories, including “yellow pages”); catalogues for museums and public libraries (but **not** trade catalogues); liturgical books such as prayer books and hymn books (**other than** music hymn books of **heading 49.04**); children’s books (**other than** children’s picture, drawing or colouring books of **heading 49.03**). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.

Dust covers, clasps, book-marks and other minor accessories supplied with the books are regarded as forming part of the book.

- (B) **Brochures, pamphlets and leaflets**, whether consisting of several sheets of reading matter fastened together (e.g., stapled), or of unfastened sheets, or even of single sheets.

These include publications such as : shorter scientific theses and monographs, instruction notices, etc., issued by government departments or other bodies, tracts, hymn sheets, etc.

This group **excludes** printed cards bearing personal greetings, messages or announcements (**heading 49.09**), and printed forms which require the insertion of certain additional information for completion (**heading 49.11**).

- (C) **Textual matter in the form of sheets for binding in loose-leaf binders.**

The heading also covers :

- (1) Newspapers, journals and periodicals bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover, whether or not containing advertising material.
- (2) Bound picture books (**other than** children’s picture books of **heading 49.03**).

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- (3) A collection of printed reproductions of works of art, drawings, etc., with a relative text (for example, a biography of the artist), put up with numbered pages and forming a whole suitable for binding.
- (4) A pictorial supplement accompanying, and subsidiary to, a bound volume containing the relative text.

Other pictorial publications are **excluded** and generally fall in **heading 49.11**.

Subject to Chapter Note 3, the heading also **excludes** all publications essentially devoted to advertising (including tourist propaganda) and those which are published by or on behalf of a trader for publicity purposes, even though those of the latter kind may consist of matter not of direct advertising value. Such advertising publications include, for example, trade catalogues, year books published by trade associations containing a certain amount of informative matter, together with a substantial number of advertisements by members of the association and publications drawing attention to the products or services supplied by the publisher. The heading also does not cover publications containing indirect or concealed publicity, i.e., publications which, though essentially devoted to advertising, are so presented as to make it seem that advertising is not the intended purpose.

On the other hand, such publications as scientific theses published by or for industrial firms and those publications merely describing trends or progress or activity in a particular branch of commerce or industry, but not having direct or indirect publicity value may fall in this heading.

The heading further **excludes** :

- (a) Copying and transfer papers, bearing texts or designs for reproduction, bound in sequence (**heading 48.16**).
- (b) Diaries and other stationery books of **heading 48.20**, that is those which are essentially for completion in manuscript or typescript.
- (c) Newspapers, journals and periodicals in single copies, unbound or bound only in paper (**heading 49.02**).
- (d) Children's workbooks consisting essentially of pictures with complementary texts, for writing or other exercises (**heading 49.03**).
- (e) Music books (**heading 49.04**).
- (f) Atlases (**heading 49.05**).
- (g) Parts of books, whether in the form of signatures or separate sheets, consisting of pictorial matter without a printed text (**heading 49.11**).