

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 purposes 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 purposes 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.

GENERAL

With the few **exceptions** referred to below, this Chapter covers all printed matter of which the essential nature and use is determined by the fact of its being printed with motifs, characters or pictorial representations.

On the other hand, besides the goods of **heading 48.14 or 48.21**, paper, paperboard or cellulose wadding, or articles thereof, in which the printing is merely incidental to their primary use (e.g., printed wrapping paper and printed stationery) fall in **Chapter 48**. Also, printed textile articles such as scarves or handkerchiefs, in which the printing is mainly for decorative or novelty purposes and does not affect the essential character of the goods, embroidery fabrics and prepared tapestry canvases bearing printed designs fall in **Section XI**.

Goods of **heading 39.18, 39.19, 48.14 or 48.21** are also **excluded** from this Chapter, even if they are printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods.

For the purposes of this Chapter, the term “printed” includes not only reproduction by the several methods of ordinary hand printing (e.g., prints from engravings or woodcuts, other than originals) or mechanical printing (letterpress, offset printing, lithography, photogravure, etc.), but also reproduction by duplicating machines, production under the control of an automatic data processing machine, embossing, photography, photocopying, thermocopying or typewriting (see Note 2 to this Chapter), irrespective of the form of the characters in which the printing is executed (e.g., letters of any alphabet, figures, shorthand signs, Morse or other code symbols, Braille characters, musical notations, pictures, diagrams). The term **does not**, however, **include** coloration or decorative or repetitive-design printing.

The Chapter also includes similar products executed by hand (including hand-drawn maps and plans), as well as carbon copies of hand-written or typewritten texts.

In general the goods of this Chapter are executed on paper but the goods may be on other materials provided they have the characteristics described in the first paragraph of this General Explanatory Note. However, letters, numbers, sign-plates and similar motifs for shop signs and shop windows, bearing a printed picture or text, of ceramics, of glass, or of base metal are classifiable in **headings 69.14, 70.20 and 83.10** respectively, or in **heading 94.05** if illuminated.

In addition to the more common forms of printed products (e.g., books, newspapers, pamphlets, pictures, advertising matter), this Chapter covers such articles as: printed transfers (decalcomanias); printed or illustrated postcards, greeting cards; calendars, maps, plans and drawings; postage, revenue or similar stamps. Microcopies on opaque bases, of articles of this Chapter, are classified in heading 49.11. Microcopies are obtained by means of an optical device which greatly reduces the dimensions of the documents photographed; microcopies normally need to be read by means of a magnifying device.

This Chapter also **excludes** :

- (a) Photographic negatives or positives on transparent bases (for example, microfilms) of **Chapter 37**.
- (b) Goods of **Chapter 97**.