

48.20

48.20 - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.

4820.10 - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles

4820.20 - Exercise books

4820.30 - Binders (other than book covers), folders and file covers

4820.40 - Manifold business forms and interleaved carbon sets

4820.50 - Albums for samples or for collections

4820.90 - Other

This heading covers various articles of stationery, **other than** correspondence goods of heading 48.17 and the goods referred to in Note 10 to this Chapter. It includes :

- (1) Registers, account books, note books of all kinds, order books, receipt books, copy books, diaries, letter pads, memorandum pads, engagement books, address books and books, pads, etc., for entering telephone numbers.
- (2) Exercise books. These may simply contain sheets of lined paper but may also include printed examples of handwriting for copying in manuscript.

Educational workbooks, sometimes called writing books, with or without narrative texts, which contain printed textual questions or exercises not incidental to their primary use as workbooks and usually with spaces for completion in manuscript are, however, **excluded (heading 49.01)**. Children's workbooks consisting essentially of pictures, with complementary texts, for writing or other exercises are also **excluded (heading 49.03)**.

- (3) Binders designed for holding loose sheets, magazines, or the like (e.g., clip binders, spring binders, screw binders, ring binders), and folders, file covers, files (**other than** box files) and portfolios.
- (4) Manifold business forms : These are multipart form sets either printed on self copy paper or interleaved with carbon paper. These forms are used to make multiple copies and may be continuous or non-continuous. They contain printed matter which requires the insertion of additional information to complete.
- (5) Interleaved carbon sets : These are similar to manifold business forms but they either contain no printed matter or contain only identifying information such as letter heads. They are used extensively for typing multiple copies and like most manifold business forms are held together by means of a glued and perforated stub.

- (6) Albums for samples or for collections (e.g., stamp, photograph).
- (7) Other articles of stationery such as blotting-pads (folding or not).
- (8) Book covers (binding covers and dust covers), whether or not printed with characters (title, etc.) or illustrations.

Some articles of this heading often contain a considerable amount of printed matter but remain classified in this heading (and not in Chapter 49) **provided** that the printing is incidental to their primary use, for example, on forms (essentially for completion in manuscript or typescript) and diaries (essentially for writing).

The goods of this heading may be bound with materials other than paper (e.g., leather, plastics or textile material) and have reinforcements or fittings of metal, plastics, etc.

On the other hand, articles such as desk memo-blocks consisting essentially of wood, marble, etc., are classified as manufactures of wood, marble, etc., as the case may be. Loose sheets of exercise paper and other writing paper, including perforated sheets for loose-leaf books, fall generally in **heading 48.02, 48.10, 48.11 or 48.23**, as the case may be. Loose-leaf sheets for albums are also **excluded** from this heading and fall in other headings according to their characteristics.

The heading **excludes** :

- (a) Cheque books (**heading 49.07**).
- (b) Blank multi-coupon travel tickets (**heading 49.11**).
- (c) Lottery tickets, "scratch cards", raffle tickets and tombola tickets (generally **heading 49.11**).