## Chapter 37 Photographic or Cinematographic Goods

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **3701** |  |  | **Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs** |
| **3701** |  |  | **Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs** |
| **3701 10 00** | 6.5% |  | **- For X-ray** |
| **3701 20 00** | 6.5% |  | **- Instant print film** |
| **3701 30** | 1.6% |  | **- Other plates and film, with any side exceeding 255 mm** |
| **3701 30** | 1.6% |  | **- Other plates and film, with any side exceeding 255 mm** |
|  |  |  | **- Other** |
| **3701 91 00** | 6.5% |  | - - For colour photography (polychrome) |
| **3701 99** | 1.6% |  | - - Other |
| **3701 99** | 1.6% |  | - - Other |
| **3702** |  |  | **Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed** |
| **3702 10 00** | 6.5% |  | **- For X-ray** |
|  |  |  | **- Other film, without perforations, of a width not exceeding 105 mm** |
| **3702 31** |  |  | - - For colour photography (polychrome) |
| **3702 31 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Colour negative film:- of a width of 75 mm or more but not exceeding 105 mm and- of a length of 100 m or morefor the manufacture of instant-picture film-packs |
| **3702 31 97** | 6.5% |  | - - - Other |
| **3702 32** |  |  | - - Other, with silver halide emulsion |
|  |  |  | - - - Of a width not exceeding 35 mm |
| **3702 32 10** | 6.5% |  | - - - - Microfilm; film for the graphic arts |
| **3702 32 20** | 5.3% |  | - - - - Other |
| **3702 32 85** | 6.5% |  | - - - Of a width exceeding 35 mm |
| **3702 39 00** | 6.5% |  | - - Other |
|  |  |  | **- Other film, without perforations, of a width exceeding 105 mm** |
| **3702 41 00** | 6.5% |  | - - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) |
| **3702 41 00** | 6.5% |  | - - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) |
| **3702 42 00** | 6.5% |  | - - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography |
| **3702 43 00** | 6.5% |  | - - Of a width exceeding 610 mm and of a length not exceeding 200 m |
| **3702 44 00** | 6.5% |  | - - Of a width exceeding 105 mm but not exceeding 610 mm |
|  |  |  | **- Other film, for colour photography (polychrome)** |
| **3702 52 00** | 5.3% |  | - - Of a width not exceeding 16 mm |
| **3702 53 00** | 5.3% |  | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides |
| **3702 54 00** | 5.0% |  | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides |
| **3702 55 00** | 5.3% |  | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m |
| **3702 56 00** | 6.5% |  | - - Of a width exceeding 35 mm |
|  |  |  | **- Other** |
| **3702 96** |  |  | - - Of a width not exceeding 35 mm and of a length not exceeding 30 m |
| **3702 96 10** | 6.5% |  | - - - Microfilm; film for the graphic arts |
| **3702 96 90** | 5.3% |  | - - - Other |
| **3702 97** |  |  | - - Of a width not exceeding 35 mm and of a length exceeding 30 m |
| **3702 97 10** | 6.5% |  | - - - Microfilm; film for the graphic arts |
| **3702 97 90** | 5.3% |  | - - - Other |
| **3702 98 00** | 6.5% |  | - - Of a width exceeding 35 mm |
| **3703** |  |  | **Photographic paper, paperboard and textiles, sensitised, unexposed** |
| **3703 10 00** | 6.5% |  | **- In rolls of a width exceeding 610 mm** |
| **3703 20 00** | 6.5% |  | **- Other, for colour photography (polychrome)** |
| **3703 90 00** | 6.5% |  | **- Other** |
| **3704** |  |  | **Photographic plates, film, paper, paperboard and textiles, exposed but not developed** |
| **3704 00 10** | 0.0% |  | **- Plates and film** |
| **3704 00 90** | 6.5% |  | **- Other** |
| **3705** |  |  | **Photographic plates and film, exposed and developed, other than cinematographic film** |
| **3705 00 10** | 5.3% |  | **- For offset reproduction** |
| **3705 00 90** | 0.0% |  | **- Other** |
| **3706** |  |  | **Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack** |
| **3706 10** |  |  | **- Of a width of 35 mm or more** |
| **3706 10 20** | 0.0% |  | - - Consisting only of soundtrack; negatives; intermediate positives |
| **3706 10 99** | 6.5% MAX 5.00 € / 100 m |  | - - Other positives |
| **3706 90** |  |  | **- Other** |
| **3706 90 52** | 0.0% |  | - - Consisting only of soundtrack; negatives; intermediate positives; newsreels |
|  |  |  | - - Other, of a width of |
| **3706 90 91** | 0.0% |  | - - - Less than 10 mm |
| **3706 90 99** | 5.4% MAX 3.50 € / 100 m |  | - - - 10 mm or more |
| **3707** |  |  | **Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use** |
| **3707 10** | 6.0% |  | **- Sensitising emulsions** |
| **3707 90** |  |  | **- Other** |
|  |  |  | - - Developers and fixers |
| **3707 90 21** | 0.0% |  | - - - Thermoplastic or electrostatic toner cartridges (without moving parts) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39 |
| **3707 90 21** | 0.0% |  | - - - Thermoplastic or electrostatic toner cartridges (without moving parts) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39 |
| **3707 90 29** | 1.5% |  | - - - Other |
| **3707 90 29** | 1.5% |  | - - - Other |
| **3707 90 90** | 0.0% |  | - - Other |