**SECTION X**

## Chapter 49 Printed Books, Newspapers, Pictures and Other Products Of The Printing Industry; Manuscripts, Typescripts and Plans

### Chapter Notes

1. This chapter does not cover:
   1. photographic negatives or positives on transparent bases (Chapter 37);
   2. maps, plans or globes, in relief, whether or not printed (heading 9023);
   3. playing cards or other goods of Chapter 95; or
   4. original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. Heading 4901 also covers:
   1. 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;
   2. a pictorial supplement accompanying, and subsidiary to, a bound volume; and
   3. 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.
5. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.
6. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
7. For the purposes of heading 4903, the expression 'children's picture books' means books for children in which the pictures form the principal interest and the text is subsidiary.