

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L |
|--------------|------------|---|----------------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|------|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 37.01 | | Photographic plates and film in the flat, sensitised, unexposed, of nay material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. | | | | | | | | | | | | | | | | | | | |
| | 3701.10.00 | - For X-ray | m ² | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 3701.20.00 | - Instant print film | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | | |
| | 3701.30.00 | - Other plates and film, with any side exceeding 255 mm | m ² | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 3701.91.00 | -- For colour photography (polychrome) | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | | |
| | 3701.99.00 | -- Other | m ² | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | | |
| 37.02 | | 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 | - For X-ray | m ² | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| | | - | Other film, without perforations, of a width not exceeding 105 mm : | | | | | | | | | | | | | | | | | |
| | 3702.31.00 | -- | For colour photography (polychrome) : | | | | | | | | | | | | | | | | | |
| | 3702.31.10 | --- | Instant print film | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | |
| | 3702.31.90 | --- | Other | u | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.32.00 | -- | Other, with silver halide emulsion | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | |
| | 3702.39.00 | -- | Other | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | |
| | | - | Other film, without perforations, of a width exceeding 105 mm : | | | | | | | | | | | | | | | | | |
| | 3702.41.00 | -- | Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome) | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.42.00 | -- | Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.43.00 | -- | Of a width exceeding 610 mm and of a length not exceeding 200 m | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.44.00 | -- | Of a width exceeding 105 mm but not exceeding 610 mm | m ² | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | | - | Other film, for colour photography (polychrome) : | | | | | | | | | | | | | | | | | |
| | 3702.52.00 | -- | Of a width not exceeding 16 mm : | | | | | | | | | | | | | | | | | |
| | 3702.52.10 | --- | Cine film of a width of 16 mm | m | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.52.90 | --- | Other | m | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.53.00 | -- | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides : | | | | | | | | | | | | | | | | | |
| | 3702.53.10 | --- | Cine film of a width of 35 mm | m | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.53.90 | --- | Other | m | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | |
| | 3702.54.00 | -- | Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | m | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| | 3702.55.00 | -- | Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m : | | | | | | | | | | | | | | | | | |
| | 3702.55.10 | --- | Cine film of a width of 35 mm | m | | | | Free | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.55.90 | --- | Other | m | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.56.00 | -- | Of a width exceeding 35 mm | m | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | | - | Other : | | | | | | | | | | | | | | | | | |
| | 3702.96.00 | -- | Of a width not exceeding 35 mm and of a length not exceeding 30 m : | | | | | | | | | | | | | | | | | |
| | 3702.96.10 | --- | Cine film of a width of 16 mm | m | | | | Free | Free | | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.96.20 | --- | Cine film of a width of 35 mm | m | | | | Free | Free | | | Free | Free | Free | Free | 15% | Ex | 2% | | |
| | 3702.96.90 | --- | Other | m | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | |
| | 3702.97.00 | -- | Of a width not exceeding 35 mm and of a length exceeding 30 m : | | | | | | | | | | | | | | | | | |
| | 3702.97.10 | --- | Cine film of a width of 16 mm | m | | | | Free | Free | | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3702.97.20 | --- | Cine film of a width of 35 mm | m | | | | Free | Free | | | Free | Free | Free | Free | 15% | Ex | 2% | | |
| | 3702.97.90 | --- | Other | m | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3702.98.00 | -- | Of a width exceeding 35 mm | m | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| 37.03 | | | Photographic paper, paperboard and textiles, sensitised, unexposed. | | | | | | | | | | | | | | | | | |
| | 3703.10.00 | - | In rolls of a width exceeding 610 mm | kg | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3703.20.00 | - | Other, for colour photography (polychrome) | kg | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3703.90.00 | - | Other | kg | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| 37.04 | 3704.00.00 | | Photographic plates, film, paper, paperboard and textiles, exposed but not developed : | | | | | | | | | | | | | | | | | |
| | 3704.00.10 | --- | Sensitised plates and film exposed but not developed, negative or positive | kg | | | | Free | Free | | | Free | Free | Free | Free | 15% | Ex | 2% | | |
| | 3704.00.90 | --- | Other | kg | | | | Free | Free | | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |

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|--------------|------------|-----|--|------|--------------|-------------------|----|----|------|------|----|------|------|-------------|------|-----|------|------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| 37.05 | 3705.00 | | Photographic plates and film, exposed and developed, other than cinematographic film. | | | | | | | | | | | | | | | | | |
| | 3705.00.10 | --- | Microfilms | kg | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3705.00.90 | --- | Other | kg | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| 37.06 | | | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. | | | | | | | | | | | | | | | | | |
| | 3706.10.00 | - | Of a width of 35 mm or more | m | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3706.90.00 | - | Other | m | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | |
| 37.07 | | | 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. | | | | | | | | | | | | | | | | | |
| | 3707.10.00 | - | Sensitising emulsions | kg | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 3707.90.00 | - | Other | kg | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |