

## 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>37.01</b>		<b>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.</b>																	
	3701.10	- For X-ray		m <sup>2</sup>					Free	Free		Free	Free	Free	15%	7.5%	2%		
	3701.20	- Instant print film		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3701.30	- Other plates and film, with any side exceeding 255 mm		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other :																	
	3701.91	-- For colour photography (polychrome)		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3701.99	-- Other		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>37.02</b>		<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>																	
	3702.10	- For X-ray		m <sup>2</sup>					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Other film, without perforations, of a width not exceeding 105 mm :																	
	3702.31	-- For colour photography (polychrome) :																	
	3702.31.10	--- Instant print film		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3702.31.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	3702.32	-- Other, with silver halide emulsion		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.39	-- Other		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other film, without perforations, of a width exceeding 105 mm :															2%			
	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome)		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm		m <sup>2</sup>					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other film, for colour photography (polychrome) :																		
	3702.52	-- Of a width not exceeding 16 mm :																		
	3702.52.10	--- Cine film of a width of 16 mm		m					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	-- 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	15%	7.5%	2%			
	3702.53.90	--- Other		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.54	-- 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	15%	7.5%	2%			
	3702.55	-- 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	15%	7.5%	2%			
	3702.55.90	--- Other		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3702.56	-- Of a width exceeding 35 mm		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other :																		

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	3702.96	-- 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	15%	7.5%	2%		
	3702.96.20	--- Cine film of a width of 35 mm		m					Free	Free		Free	Free	Free	15%	7.5%	2%		
	3702.96.90	--- Other		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3702.97	-- 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	15%	7.5%	2%		
	3702.97.20	--- Cine film of a width of 35 mm		m					Free	Free		Free	Free	Free	15%	7.5%	2%		
	3702.97.90	--- Other		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3702.98	-- Of a width exceeding 35 mm		m					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>37.03</b>		<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>																	
	3703.10	- In rolls of a width exceeding 610 mm		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3703.20	- Other, for colour photography (polychrome)		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3703.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>37.04</b>	3704.00	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed :</b>																	
	3704.00.10	--- Sensitised plates and film exposed but not developed, negative or positive		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	3704.00.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<b>37.05</b>		<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>																	
	3705.10	- For offset reproduction		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3705.90	- Other :																	
	3705.90.10	--- Microfilms		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	3705.90.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		

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<b>37.06</b>		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>																		
	3706.10	- Of a width of 35 mm or more		m					Free	Free		Free	Free	Free	15%	7.5%	2%			
	3706.90	- Other		m					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>37.07</b>		<b>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.</b>																		
	3707.10	- Sensitising emulsions		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	3707.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			