

## 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	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>37.01</b>		<b>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.</b>																		
	3701.10.00	- For X-ray	m <sup>2</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3701.20.00	- Instant print film	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	3701.30.00	- Other plates and film, with any side exceeding 255 mm	m <sup>2</sup>						Free	Free		5%	4.5%		15%	8%	10.0%			
		- Other :																		
	3701.91.00	-- For colour photography (polychrome)	kg						Free	Free		5%	4.5%		10%	8%	10.0%			
	3701.99.00	-- Other	m <sup>2</sup>						Free	Free		5%	4.5%		10%	8%	10.0%			
<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>																		
	3702.10.00	- For X-ray	m <sup>2</sup>						Free	Free		Free	Free	Free	Free	8%	10.0%			
		- Other film, without perforations, of a width not exceeding 105 mm :																		

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	3702.31.00	--	For colour photography (polychrome) :																
	3702.31.10	---	Instant print film	m <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	Ex		
	3702.31.90	---	Other	u					Free	Free		Free	Free	Free	Free	8%	10.0%		
	3702.32.00	--	Other, with silver halide emulsion	m <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	Ex		
	3702.39.00	--	Other	m <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	Ex		
		-	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 <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	10.0%		
	3702.42.00	--	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%		10%	8%	10.0%		
	3702.43.00	--	Of a width exceeding 610 mm and of a length not exceeding 200 m	m <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	10.0%		
	3702.44.00	--	Of a width exceeding 105 mm but not exceeding 610 mm	m <sup>2</sup>					Free	Free		5%	4.5%		10%	8%	10.0%		
		-	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	8%	10.0%		
	3702.52.90	---	Other	m					Free	Free		5%	4.5%		10%	8%	10.0%		
	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	8%	10.0%		
	3702.53.90	---	Other	m					Free	Free		5%	4.5%		10%	8%	Ex		
	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	8%	Ex		
	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	8%	10.0%		
	3702.55.90	---	Other	m					Free	Free		5%	4.5%		10%	8%	10.0%		
	3702.56.00	--	Of a width exceeding 35 mm	m					Free	Free		5%	4.5%		10%	8%	10.0%		
		-	Other :																

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						AP	AD	BN	GT	IN	PK	SA	SF						
	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	8%	10.0%		
	3702.96.20	---	Cine film of a width of 35 mm	m					Free	Free		Free	Free	Free	Free	8%	Ex		
	3702.96.90	---	Other	m					Free	Free		5%	4.5%		10%	8%	Ex		
	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	8%	10.0%		
	3702.97.20	---	Cine film of a width of 35 mm	m					Free	Free		Free	Free	Free	Free	8%	Ex		
	3702.97.90	---	Other	m					Free	Free		5%	4.5%		10%	8%	10.0%		
	3702.98.00	--	Of a width exceeding 35 mm	m					Free	Free		5%	4.5%		10%	8%	10.0%		
<b>37.03</b>			<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>																
	3703.10.00	-	In rolls of a width exceeding 610 mm	kg					Free	Free		5%	4.5%		10%	8%	10.0%		
	3703.20.00	-	Other, for colour photography (polychrome)	kg					Free	Free		5%	4.5%		10%	8%	10.0%		
	3703.90.00	-	Other	kg					Free	Free		5%	4.5%		10%	8%	10.0%		
<b>37.04</b>	3704.00.00		<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	Free	8%	Ex		
	3704.00.90	---	Other	kg					Free	Free		5%	4.5%		10%	8%	10.0%		
<b>37.05</b>	3705.00		<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>																
	3705.00.10	---	Microfilms	kg					Free	Free		Free	Free	Free	Free	8%	10.0%		
	3705.00.90	---	Other	kg					Free	Free		5%	4.5%		10%	8%	10.0%		

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						AP	AD	BN	GT	IN	PK	SA	SF							SD
<b>37.06</b>			<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>																	
	3706.10.00	-	Of a width of 35 mm or more	m						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3706.90.00	-	Other	m						Free	Free		Free	Free	Free	Free	8%	Ex		
<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>																	
	3707.10.00	-	Sensitising emulsions	kg						Free	Free		5%	4.5%		10%	8%	10.0%		
	3707.90.00	-	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%		