## 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, including thermosensitive, surfaces.

HS Hdg	HS Code		Description	Unit	ICL/											Gen	VAT	PAL	Cess	Excise	SSCL	S
	no couc			onic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	•		0033	(S.P.D)	SSCL	Ľ
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.																			
	2701 10			2						-	-		-	-	-	-	100/	100/			2.50/	_─
	3701.10 3701.20		For X-ray Instant print film	m <sup>2</sup>						Free Free	Free Free		Free 5%	Free 4.5%	Free 10.0%	Free 15%	18% 18%	10% Ex			2.5% 2.5%	+
	3701.30	-	Other plates and film, with any side exceeding 255 mm	kg m <sup>2</sup>						Free	Free		5%	4.5%		20%	18%	10%			2.5%	
		-	Other :																			
	3701.91		For colour photography (polychrome)	kg						Free	Free		5%	4.5%		15%	18%	Ex			2.5%	
	3701.99		Other	m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	_
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	-	For X-ray	m <sup>2</sup>						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
		-	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%	10.0%	15%	18%	Ex			2.5%	
	3702.31.90		Other	u						Free	Free		Free	Free	Free	Free	18%	10%			2.5%	
	3702.32		Other, with silver halide emulsion	m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	3702.39		Other	m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
			Other film, without perforations, of a width exceeding 105 mm :																			

HS Hdg			Description		ICL/		Preferential Duty Gen										•	Excise				
	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	(S.P.D)	SSCL	
																						_
	3702.41		Of a width exceeding 610 mm and of a length	2						-	-		50/	4 50/	10.00/	4 50/	100/	-			2 50/	
			exceeding 200 m for colour photography	m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	2702.42		(polychrome)																			
	3702.42		Of a width exceeding 610 mm and of a length	m <sup>2</sup>						-	-		50/	4 50/	10.00/	4 50/	100/	-			2 50/	
			exceeding 200m other than for colour	m-						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	3702.43		photography Of a width exceeding 610 mm and of a length																			-
	3702.43			m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
	2702 44		not exceeding 200 m																			
	3702.44		Of a width exceeding 105 mm but not	m <sup>2</sup>						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
			exceeding 610 mm Other film, for colour photography																			•
		-																				
	3702.52		(polychrome) : Of a width not exceeding 16 mm :																			•
	3702.52		Cine film of a width of 16 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	•
	3702.52.90		Other	m						Free	Free		5%	4.5%		15%	18%	Ex			2.5%	•
	3702.52		Of a width exceeding 16 mm but not							TIEE	TILLE		570	T.J /0	10.0 /0	1370	10 /0	LA			2.370	•
	5702.55		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	18%	Ex			2.5%	-
	3702.53.90		Other	m						Free	Free		5%	4.5%		15%	18%	Ex			2.5%	
	3702.54		Of a width exceeding 16 mm but not							Tiee	TTCC		570	1.5 /0	10.070	1570	1070				2.570	
	57 0215 1		exceeding 35 mm and of a length not	m						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
			exceeding 30 m, other than for slides								1100					mee	1070	EX			210 /0	
	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	Free	18%	Ex			2.5%	
	3702.55.90		Other	m						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	3702.56		Of a width exceeding 35 mm	m						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
			Other :																			
	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	Free	18%	Ex			2.5%	
	3702.96.20		Cine film of a width of 35 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	
	3702.96.90		Other	m						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	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	ļ	<u> </u>	<u> </u>			Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	•
	3702.97.20		Cine film of a width of 35 mm	m						Free	Free		Free	Free	Free	Free	18%	Ex	ļ		2.5%	•
	3702.97.90		Other	m		I	ļ			Free	Free		5%	4.5%		15%	18%	Ex			2.5%	•
	3702.98		Of a width exceeding 35 mm	m						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	

HS Hdg			Decertation	Unit	ICL/		Preferential Duty Gen VAT PAL										Cons	Excise	SSCL	S C		
	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSCL	L
37.03			Photographic paper, paperboard and textiles, sensitised, unexposed.																			
			textiles, sensitised, unexposed.																			
	3703.10	-	In rolls of a width exceeding 610 mm	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
	3703.20	-	Other, for colour photography (polychrome)	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
	3703.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
37.04	3704.00		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	18%	Ex			2.5%	-
	3704.00.90		Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
37.05	3705.00.00		Photographic plates and film, exposed and developed, other than cinematographic film.																			
	3705.00.10		Microfilms	kg						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%	+
	3705.00.90		Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%			2.5%	
37.06			Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.																			
	0706.40									_	_		_	-	_	_	100/				0 50/	_
	3706.10 3706.90	-	Of a width of 35 mm or more Other	m m						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	Ex Ex			2.5% 2.5%	┢
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	_	Sensitising emulsions	kg						Free	Free		5%	4 5%	10.0%	15%	18%	10%			2.5%	F
	3707.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%			2.5%	F