

**Chapter 49**

**Printed books, newspapers, pictures and other products  
of the printing industry; manuscripts, typescripts and plans**

**Notes.**

1.- This Chapter does not cover :

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stampostmarks, first-day covers, postal stationery or the like of heading 97.04, 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 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

- (a) 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;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) 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.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this Chapter , heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<b>49.01</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>																				
	4901.10	- In single sheets, whether or not folded	kg					Free	Free		Free		Free	Free	18%	Ex						2.5%
		- Other :																				
	4901.91	-- Dictionaries and encyclopedias, and serial instalments thereof	kg					Free	Free		Free		Free	Free	18%	Ex						2.5%
	4901.99	-- Other :																				
	4901.99.10	--- Printed books	kg					Free	Free		Free		Free	Free	18%	Ex						2.5%
	4901.99.20	--- Telephone and trade directories	kg					Free	Free		Free		Free	Free	18%	Ex						2.5%
	4901.99.90	--- Other	kg					Free	Free		Free		Free	Free	18%	10%	6%					2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>																				
	4902.10	- Appearing at least four times a week : --- Magazines and Journals																				
	4902.10.11	---- Containing information of the running of the race horses or greyhound races or race meeting	kg					Free	Free		Free		Free	Free	18%	Ex				Rs.5/= per publication		
	4902.10.19	---- Other ---- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	4902.10.91	---- Publications containing information of the running of the race horses or greyhound races or race meeting	kg					Free	Free		Free		Free	Free	18%	Ex				Rs.5/= per publication		
	4902.10.99	---- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	4902.90	- Other : --- Magazines and Journals																				
	4902.90.11	---- Containing information of the running of the race horses or greyhound races or race meeting	kg					Free	Free		Free		Free	Free	18%	Ex				Rs.5/= per publication		
	4902.90.19	---- Other ---- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	4902.90.91	---- Publications containing information of the running of the race horses or greyhound races or race meeting	kg					Free	Free		Free		Free	Free	18%	Ex				Rs.5/= per publication		
	4902.90.99	---- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>49.03</b>	4903.00	<b>Children's picture, drawing or colouring books.</b>	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>49.04</b>	4904.00	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>																				
	4904.00.10	--- In book form	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	4904.00.90	--- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>																				
	4905.20	- In book form	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	4905.90	- Other	kg					Free	Free		Free		Free	Free	18%	Ex					2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
49.06	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg						Free	Free		Free		Free	Free	18%	10%	6%			2.5%	
49.07	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title.																				
	4907.00.10	--- Cheque leaves and cheque books other than travellers' cheques in any form	kg											20%	18%	Ex		10%			2.5%	
	4907.00.20	--- Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council	kg										10.0%	20%	18%	Ex					2.5%	
	4907.00.30	--- Stamped envelopes	kg										10.0%	20%	18%	Ex					2.5%	
	4907.00.40	--- Foreign currency notes	kg					Free					Free	Free	Ex	Ex					Ex	
	4907.00.90	--- Other	kg					Free					Free	Free	18%	10%	6%				2.5%	
49.08		<b>Transfers (decalcomanias).</b>																				
	4908.10	- Transfers (decalcomanias), vitrifiable :																				
	4908.10.10	--- Textile transfer printing paper	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4908.10.90	--- Other	kg					Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	4908.90	- Other :																				
	4908.90.10	--- Textile transfer printing paper	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	4908.90.90	--- Other	kg					Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg						Free						20%	18%	10%		15%		2.5%	
49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	kg												20%	18%	10%		30% or Rs.200/= per kg		2.5%	
49.11		Other printed matter, including printed pictures and photographs.																				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
	4911.10	- Trade advertising material, commercial catalogues and the like :																						
	4911.10.10	--- In book form	kg					Free	Free		Free		Free	Free	18%	10%	6%						2.5%	
	4911.10.90	--- Other	kg					Free	Free		Free			20%	18%	10%		10% or Rs.200/= per kg					2.5%	
		- Other :																						
	4911.91	-- Pictures, designs and photographs :																						
	4911.91.10	--- Printed pictures, and photographs in book form	kg											20%	18%	10%			30%					2.5%
	4911.91.20	--- Other printed pictures and photographs	kg											20%	18%	10%			30%					2.5%
	4911.91.30	--- Designs	kg										Free	Free	18%	Ex								2.5%
	4911.99	-- Other :																						
	4911.99.10	--- In book form	kg					Free			Free	Free	Free	Free	18%	10%	6%							2.5%
	4911.99.20	--- Printed wrappers for wrapping of soap	kg						Free		5%	5%		20%	18%	10%		Rs.180/= per kg						2.5%
	4911.99.30	--- Lottery tickets, Telephone cards	kg						Free		5% or Rs.131/ =	5% or Rs.131/ =		20% or Rs.520/=	18%	10%		10% or Rs.250/= per kg						2.5%
	4911.99.40	--- Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	kg						Free		5%	4.5%		20%	18%	10%		10% or Rs.200/= per kg						2.5%
	4911.99.50	--- Other printed lables, wrappers, and the like	kg						Free		5%	5%		20%	18%	10%		10%						2.5%
	4911.99.90	--- Other	kg						Free		Free	Free		20%	18%	10%		10% or Rs.200/= per kg						2.5%