

Section X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

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, stamp-postmarks, 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 purpose 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 purpose 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.

Statistical Note. (NB This note does not form part of the Customs Tariff legislation.)

1. For the purpose of classification No. 4911.91.00.30, the description "Trading Cards" refers to collectors' cards such as "baseball cards", "hockey cards", "football cards" and the like.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10.00		-In single sheets, whether or not folded		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Unbound pages for books.....	-		
	90	----Other.....	-		
		-Other:			
4901.91.00		-Dictionaries, encyclopaedias and serial instalments thereof		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	30	----Serial instalments.....	NMB		
	90	----Other.....	SET		
4901.99.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Brochures.....	NMB		
		----Textbooks:			
	21	-----Elementary through secondary school.....	NMB		
	22	-----Post-secondary school.....	NMB		
	30	----Directories.....	NMB		
	40	----Liturgical books.....	NMB		
	50	----Technical, scientific or professional books.....	NMB		
	60	----Art or pictorial books.....	NMB		
	70	----Newspapers, journals and periodicals, as defined in Note 3 to this Chapter.....	NMB		
		----Other:			
	91	-----Hard cover books.....	NMB		
	92	-----Rack size paperback books.....	NMB		
	99	-----Other.....	NMB		
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10.00	00	-Appearing at least four times a week	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation rate.			
4902.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Newspapers.....	KGM		
		----Journals and periodicals:			
	21	-----Business and professional.....	NMB		
	29	-----Other.....	NMB		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4903.00.00		Children's picture, drawing or colouring books.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Picture books.....</i>	NMB		
	20	---- <i>-Drawing or colouring books.....</i>	NMB		
4904.00.00		Music, printed or in manuscript, whether or not bound or illustrated.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Sheet music, whether or not stapled or folded, but not otherwise bound</i>	NMB		
	90	---- <i>-Other</i>	NMB		
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10.00	00	-Globes	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Other:			
4905.91.00	00	-In book form	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4905.99.00		--Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Geographical, hydrographical or astronomical maps or charts</i>	-		
	90	---- <i>-Other</i>	-		
4906.00.00	00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4907.00.00		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<i>---- -Banknotes being legal tender:</i>			
	11	---- <i>-Not issued</i>	-		
	12	---- <i>-Issued.....</i>	-		
		<i>---- -Stock, share or bond certificates and similar documents of title:</i>			
	21	---- <i>-Not issued</i>	-		
	22	---- <i>-Issued.....</i>	-		
	90	---- <i>-Other</i>	-		
49.08		Transfers (decalcomanias).			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4908.10.00	00	-Transfers (decalcomanias), vitrifiable	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4908.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4909.00.00	00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4910.00.00		Calendars of any kind, printed, including calendar blocks.		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Advertising calendars, not containing publicity material relating to Canadian products or services; Religious calendars.....	KGM		
20	----	-Other advertising calendars	KGM		
90	----	-Other	KGM		
49.11		Other printed matter, including printed pictures and photographs.			
4911.10.00		-Trade advertising material, commercial catalogues and the like		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations.....	-		
20	----	-Freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada.....	-		
	----	-Not containing publicity material relating to Canadian products or services:			
31	----	-Catalogues.....	-		
39	----	-Other.....	-		
40	----	-Advertising catalogues, containing publicity material relating to Canadian products or services.....	-		
90	----	-Other	-		
		-Other:			
4911.91.00		-Pictures, designs and photographs		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
10	----	-Photographic or photomechanical representations, numbered and signed by the artist or numbered and otherwise authenticated by or on behalf of the artist; Photographs, for use as news illustrations; Pictures or designs, not bearing a text, in the form of signatures or separate sheets, as parts of books; Religious pictures	-		
20	----	-Posters	KGM		
30	----	-Trading cards.....	-		
90	----	-Other	-		
4911.99.00	--Other			Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Computer generated mailing lists, not including labels of heading 48.21	-		
20	----	-Microcopies of the goods of heading 49.01, 49.02 or 49.04, of the goods of heading 49.05 in book form, of children's picture books, of tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations, or of freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada	-		
30	----	-Religious certificates, book marks, mottoes, scriptures or prayer cards	-		
40	----	-Reproduction proofs, for the production of printing plates, rolls or cylinders, for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications entitled to second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, not including catalogues	-		
50	----	-Printed labels.....	-		
90	----	-Other	-		