

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 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.

Explanatory remarks to Chapter 49

1. Entry (except for scientific books and publications which are solely subject to the approval of the Ministry of Science, Research and Technology) without any exception requires the permission of the Ministry of Culture and Islamic Guidance.
2. The exportation of the goods covered by this chapter which are freely supplied within the country, shall not require further specific licensing. However, for the exportation of items which are not allowed for internal supply, relevant license should be obtained from the Ministry of Culture and Islamic Guidance.
3. The entry of banknotes and current and new cheques is subject to the approval of the Central Bank of the I.R. of Iran.
4. If imported for the government, the entry of unused stamps is allowed, but otherwise prohibited.
5. The term "new banknotes and unused stamps" is defined as those which are newly printed but not yet released for circulation by the Treasury or the issuing bank. The importation of national or foreign currency banknotes shall be subject to the respective regulations.

Section X – Chapter 49

Heading, Subheading No.	Description	Import Duties (%)	SUB	Remarks
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901 10 00	- In single sheets, whether or not folded	4	Kg	
	- Other:			
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	4	Kg	
4901 99 00	-- Other	4	Kg	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902 10	- Appearing at least four times a week		Kg	
4902 10 10	--- Advertisements and publications	4		
4902 10 90	--- Other	4		
4902 90	- Other		Kg	
4902 90 10	--- Commercial catalogues and the like	25		
4902 90 20	--- Medical catalogues and publications	20		
4902 90 30	--- Scientific publications and magazines	4		
4902 90 40	--- sets and gravures and painting & drawing products, and sets of illustrated sheets of no scientific and technical attribute	25		
4902 90 90	--- Other	4		
4903 00 00	Children's picture, drawing or colouring books.	15	Kg	
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated.	15	Kg	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905 10 00	- Globes	10	Kg	
	- Other:			
4905 91 00	-- In book form	10	Kg	
4905 99 00	-- Other	10	Kg	
4906 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 sensitised paper and carbon copies of the foregoing.	10	Kg	
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; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.		Kg	
4907 00 10	--- Unused stamps imported by the Government.	4		
4907 00 20	--- Unused stamps imported by the private sector	15		
4907 00 30	--- Current and new banknotes	4		
4907 00 40	--- Current and new travelers' cheques	4		
4907 00 90	--- Other	10		
4908	Transfers (decalcomanias).			
4908 10 00	- Transfers (decalcomanias), vitrifiable	15	Kg	
4908 90 00	- Other	15	Kg	
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	40	Kg	
4910 00 00	Calendars of any kind, printed, including calendar blocks.	50	Kg	
4911	Other printed matter, including printed pictures and photographs.			
4911 10 00	- Trade advertising material, commercial catalogues and the like	20	Kg	
	- Other:			

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Heading, Subheading No.	Description	Import Duties (%)	SUB	Remarks
4911 91 00	-- Pictures, designs and photographs	20	Kg	
4911 99	-- Other		Kg	
4911 99 10	--- Instructional, scientific and three-dimensional geographic maps without topographical features	15		
4911 99 20	--- Films made of printed polymeric material	40		
4911 99 30	--- Tickets, bills of lading and airway bills required by foreign airline companies are subject to prior approval by Directorate -General for Civil Aviation	4		
4911 99 90	--- Other	20		

