

**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. 4911.91.90.20, 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		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>			
4901.10.00		<b>-In single sheets, whether or not folded</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		10 - - - - -Unbound pages for books.....	-		
		90 - - - - -Other.....	-		
		<b>-Other:</b>			
4901.91.00		<b>--Dictionaries, encyclopaedias and serial instalments thereof</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		- - - - -Dictionaries, including thesauruses, and serial instalments thereof:			
		11 - - - - -Dictionaries, including thesauruses .....	SET		
		12 - - - - -Serial instalments.....	NMB		
		- - - - -Encyclopaedias and serial instalments thereof:			
		21 - - - - -Encyclopaedias.....	SET		
		22 - - - - -Serial instalments.....	NMB		
4901.99.00		<b>--Other</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: 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 - - - - -Hardbound books .....	NMB		
		92 - - - - -Rack-size paperback books.....	NMB		
		99 - - - - -Other.....	NMB		
49.02		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>			
4902.10.00 00		<b>-Appearing at least four times a week</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		<i>Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation rate.</i>			
4902.90.00		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		10 - - - - -Newspapers.....	KGM		
		- - - - -Journals and periodicals:			
		21 - - - - -Business and professional.....	NMB		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	29	-----Other .....	NMB		
<b>4903.00</b>		<b>Children's picture, drawing or colouring books.</b>			
4903.00.10	00	-- -Picture books	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4903.00.20	00	-- -Drawing or colouring books	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4904.00.00</b>		<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----Sheet music whether or not stapled or folded but not otherwise bound.	NMB		
	90	-----Other .....	NMB		
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
<b>4905.10.00</b>	00	<b>-Globes</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other:</b>			
<b>4905.91.00</b>	00	<b>-- -In book form</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4905.99</b>		<b>-- -Other</b>			
4905.99.10		-- -Geographical, hydrographical or astronomical maps or charts; Wall maps and charts, other than geographical, hydrographical or astronomical, when they (a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon, in 1948, and (b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	10	-----Geographical, hydrographical or astronomical maps or charts .....	-		
	90	-----Other .....	-		
4905.99.90	00	-- -Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4906.00.00</b>	00	<b>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.</b>	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4907.00</b>		<b>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.</b>			
4907.00.10	--	-Banknotes being legal tender; Postage, revenue or similar stamps		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	----	-Banknotes being legal tender:			
11	-----	-Not issued .....	-		
12	-----	-Issued .....	-		
20	-----	-Postage, revenue or similar stamps .....	-		
4907.00.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
	----	-Stock, share or bond certificates and similar documents of title:			
11	-----	-Not issued .....	-		
12	-----	-Issued .....	-		
90	-----	-Other .....	-		
<b>49.08</b>		<b>Transfers (decalcomanias).</b>			
<b>4908.10.00</b>	00	<b>-Transfers (decalcomanias), vitrifiable</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4908.90.00</b>	00	<b>-Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>4909.00.00</b>		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10	----	-Printed or illustrated postcards.....	MIL		
20	----	-Greeting, message or announcement cards.....	MIL		
<b>4910.00</b>		<b>Calendars of any kind, printed, including calendar blocks.</b>			
4910.00.10	00	-- -Advertising calendars not containing publicity material relating to Canadian products or services; Religious calendars	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4910.00.20	00	-- -Other advertising calendars	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4910.00.90	00	-- -Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
<b>49.11</b>		<b>Other printed matter, including printed pictures and photographs.</b>			
<b>4911.10</b>		<b>-Trade advertising material, commercial catalogues and the like</b>			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4911.10.10	--	-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; Tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10	----	<i>Tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations</i> .....	-		
20	----	<i>Freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada</i> .....	-		
	----	<i>Not containing publicity material relating to Canadian products or services:</i>			
31	-----	<i>Catalogues</i> .....	-		
39	-----	<i>Other</i> .....	-		
4911.10.20	00 --	-Advertising catalogues containing publicity material relating to Canadian products or services	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4911.10.90	00 --	-Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
		<b>-Other:</b>			
<b>4911.91</b>		<b>--Pictures, designs and photographs</b>			
4911.91.10	00 --	-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	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
4911.91.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10	----	<i>Posters</i> .....	KGM		
20	----	<i>Trading cards</i> .....	-		
90	----	<i>Other</i> .....	-		
<b>4911.99</b>		<b>--Other</b>			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4911.99.10	--	--Computer generated mailing lists, not including labels of heading 48.21; 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; Religious certificates, book marks, mottoes, scriptures or prayer cards; 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; Posters, when they (a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon, in 1948, and (b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10	----	--Computer generated mailing lists, not including labels of heading 48.21.	-		
20	----	--Microcopies of the goods of headings 49.01, 49.02 or 49.04, or of the goods of heading 49.05 in book form, of children's picture books or 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 .....	-		
90	----	--Other .....	-		
4911.99.20	--	--Printed labels		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free
10	----	--Of aluminum foil .....	-		
90	----	--Other .....	-		
4911.99.90	00	--Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT: Free