

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 surfaces.
3. In relation to product falling under headings 3701, 3702 and 3703, the process of cutting, slitting, perforation or any one or more of these processes shall amount to ‘manufacture’.

SUPPLEMENTARY NOTE

In this Chapter, the term “Central Board of Film Certification” means the authority established under law in India for the purpose of certifying the films.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
3701 10	- <i>For X-ray:</i>		
3701 10 10	--- Medical	m ²	16%
3701 10 90	--- Other	m ²	16%
3701 20 00	- Instant print film	kg.	16%
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m ²	16%
	- <i>Other:</i>		
3701 91	-- <i>For colour photography (Polychrome):</i>		
3701 91 10	--- Cinematographic film	kg.	16%
3701 91 90	--- Other	kg.	16%
3701 99	-- <i>Other:</i>		
3701 99 10	--- Cinematographic film	m ²	16%
3701 99 90	--- Other	m ²	16%
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
3702 10 00	- For X-ray	m ²	16%
	- <i>Other film, without perforations, of a width not exceeding 105 mm:</i>		
3702 31	-- <i>For colour photography (Polychrome):</i>		
3702 31 10	--- Cinematographic film	u	16%
3702 31 90	--- Other	u	16%
3702 32	-- <i>Other, with silver halide emulsion:</i>		
3702 32 10	--- Cinematographic film	m ²	16%
3702 32 90	--- Other	m ²	16%
3702 39	-- <i>Other:</i>		
3702 39 10	--- Cinematographic film	m ²	16%