

Issue: Classification of Photograph Book as printed book or printed pictures and photographs

Item under reference: Photograph Book

Possible classification: HS Code 4901.99.90, 4911.10.00 or 4911.91.00

Description of Goods:

The item is a printed matter consisting of 55 pages of printed photographs of a hotel and its employees, including 2 pages of texts such as a note from the Director General, a testimonial from the guest, a list of index and a description of the employees.

Matters under consideration

- Note 4 to heading 49.01 states that “however, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11”
- HS Code 4911.10.00: Trade advertising material, commercial catalogues and the like
- HS Code 4911.91.00: Pictures, designs and photographs
- The book was imported to be offered to employees to commemorate the 30th anniversary of the hotel.

Basis of ruling

Since the photograph book has only two pages of literature while the rest of same consists of printed pictures of the hotel, the book is clearly not intended for reading. Classification under heading 49.01 as a book is therefore excluded.

HS Code 4911.10.00 is also excluded as the book is not intended for publicity. For any item to be considered for advertisement purposes, people should be attracted to it and it should contain messages that give certain characteristics that it is for publicity. However, the book in question contains only pictures of employees. It does not have anything inciting and promoting.

Therefore, based on the rules of classification, the essential character of the book is conferred by the pictures and is thus classifiable under HS code 4911.91.00 by application of GIRs 1, 3(b) & 6.