

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.

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 | |
|-------------|--|----------------|----------------|--------------|
| | | | Standard Areas | Preferential |
| (1) | (2) | (3) | (4) | (5) |
| 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 | 10% | - |
| 3701 10 90 | --- Other | m ² | 10% | - |
| 3701 20 00 | - Instant print film | kg. | 10% | - |
| 3701 30 00 | - Other plates and film, with any side exceeding 255 mm | m ² | 10% | - |
| | - <i>Other :</i> | | | |
| 3701 91 | -- <i>For colour photography (Polychrome):</i> | | | |
| 3701 91 10 | --- Cinematographic film | kg. | 10% | - |
| 3701 91 90 | --- Other | kg. | 10% | - |
| 3701 99 | -- <i>Other :</i> | | | |
| 3701 99 10 | --- Cinematographic film | m ² | 10% | - |
| 3701 99 90 | --- Other | m ² | 10% | - |
| 3702 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPER-BOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED | | | |
| 3702 10 00 | - For X-ray | m ² | 10% | - |
| | - <i>Other film, without perforations, of a width not exceeding 105 mm:</i> | | | |

| (1) | (2) | (3) | (4) | (5) |
|------------|--|----------------|-----|-----|
| 3702 31 | -- <i>For colour photography (Polychrome):</i> | | | |
| 3702 31 10 | --- Cinematographic film | u | 10% | - |
| 3702 31 90 | --- Other | u | 10% | - |
| 3702 32 | -- <i>Other, with silver halide emulsion:</i> | | | |
| 3702 32 10 | --- Cinematographic film | m ² | 10% | - |
| 3702 32 90 | --- Other | m ² | 10% | - |
| 3702 39 | -- <i>Other :</i> | | | |
| 3702 39 10 | --- Cinematographic film | m ² | 10% | - |
| 3702 39 90 | --- Other | m ² | 10% | - |
| | - <i>Other film, without perforations, of a width exceeding 105 mm :</i> | | | |
| 3702 41 | -- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome) :</i> | | | |
| 3702 41 10 | --- Cinematographic film | m ² | 10% | - |
| 3702 41 90 | --- Other | m ² | 10% | - |
| 3702 42 | -- <i>Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :</i> | | | |
| 3702 42 10 | --- Photographic film of a width 620 mm in rolls | m ² | 10% | - |
| 3702 42 20 | --- Cinematographic film | m ² | 10% | - |
| 3702 42 90 | --- Other | m ² | 10% | - |
| 3702 43 | -- <i>Of a width exceeding 610 mm and of a length not exceeding 200 m:</i> | | | |
| 3702 43 10 | --- Photographic films (black and white) of a width 620 mm | m ² | 10% | - |
| 3702 43 20 | --- Cinematographic film | m ² | 10% | - |
| 3702 43 90 | --- Other | m ² | 10% | - |
| 3702 44 | -- <i>Of a width exceeding 105 mm but not exceeding 610 mm:</i> | | | |
| 3702 44 10 | --- Photographic films of a width 120 mm in rolls | m ² | 10% | - |
| 3702 44 20 | --- Cinematographic film | m ² | 10% | - |
| 3702 44 90 | --- Other | m ² | 10% | - |
| | - <i>Other film, for colour photography (polychrome) :</i> | | | |
| 3702 52 | -- <i>Of a width not exceeding 16 mm :</i> | | | |
| 3702 52 10 | --- Finished rolls of cinematographic positive | m | 10% | - |
| 3702 52 20 | --- Other cinematographic film | m | 10% | - |
| 3702 52 90 | --- Other | m | 10% | - |
| 3702 53 00 | -- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides</i> | m | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| 3702 54 | -- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:</i> | | | |
| 3702 54 10 | --- Finished rolls of cinematographic positive | m | 10% | - |
| 3702 54 20 | --- Other cinematographic film | m | 10% | - |
| 3702 54 90 | --- Other | m | 10% | - |
| 3702 55 | -- <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :</i> | | | |
| 3702 55 10 | --- Finished rolls of cinematographic positive | m | 10% | - |
| 3702 55 20 | --- Other cinematographic film | m | 10% | - |
| 3702 55 90 | --- Other | m | 10% | - |
| 3702 56 | -- <i>Of a width exceeding 35 mm :</i> | | | |
| 3702 56 10 | --- Finished rolls of cinematographic positive | m | 10% | - |
| 3702 56 20 | --- Other cinematographic film | m | 10% | - |
| 3702 56 90 | --- Other | m | 10% | - |
| | - <i>Other :</i> | | | |
| 3702 96 | -- <i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i> | | | |
| 3702 96 11 | ---- Not exceeding 16 mm | m | 10% | - |
| 3702 96 19 | ---- Other | m | 10% | - |
| 3702 97 | -- <i>Of a width not exceeding 35 mm and of a length exceeding 30 m : 20</i> | | | |
| | --- Cinematographic film: | | | |
| 3702 97 11 | ---- Not exceeding 16 mm | ml | 0% | - |
| 3702 97 19 | ---- Other | m | 10% | - |
| 3702 98 | -- <i>Of a width exceeding 35 mm:</i> | | | |
| 3702 98 10 | --- Cinematographic film | m | 10% | - |
| 3702 98 90 | --- Other | m | 10% | - |
| 3703 | PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED | | | |
| 3703 10 | - <i>In rolls of a width exceeding 610 mm:</i> | | | |
| 3703 10 10 | --- Photographic paper or paperboard | kg. | 10% | - |
| 3703 10 20 | --- Textiles | kg. | 10% | - |
| 3703 20 | - <i>Other, for colour photography (polychrome):</i> | | | |
| 3703 20 10 | --- Photographic paper or paperboard | kg. | 10% | - |
| 3703 20 20 | --- Textiles | kg. | 10% | - |
| 3703 90 | - <i>Other :</i> | | | |
| 3703 90 10 | --- Photographic paper or paperboard | kg. | 10% | - |
| 3703 90 20 | --- Textiles | kg. | 10% | - |
| 3704 | PHOTOGRAPHIC PLATES, FILM, PAPER, PAPER BOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED | | | |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 3704 00 | - <i>Photographic plates, film, paper, paper board and textiles, exposed but not developed :</i> | | | |
| 3704 00 10 | --- Photographic paper, or paperboard | kg. | 10% | - |
| 3704 00 20 | --- Cinematographic plates and film | kg. | 10% | - |
| 3704 00 30 | --- Sensitised textiles | kg. | 10% | - |
| 3704 00 90 | --- Other | kg. | 10% | - |
| 3705 | PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM | | | |
| 3705 00 00 | - Photographic plates and film, exposed and developed, other than cinematographic film | kg. | 10% | - |
| 3706 | CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK | | | |
| 3706 10 | - <i>Of a width of 35 mm or more :</i> | | | |
| | --- <i>Feature films :</i> | | | |
| 3706 10 11 | ---- Made wholly in black and white and of a length not exceeding 4,000 m | m | 10% | - |
| 3706 10 12 | ---- Made wholly in black and white and of a length exceeding 4,000 m | m | 10% | - |
| 3706 10 13 | ---- Made wholly or partly in colour and of a length not exceeding 4,000 m | m | 10% | - |
| 3706 10 14 | ---- Made wholly or partly in colour and of a length exceeding 4,000 m | m | 10% | - |
| 3706 10 15 | ---- Children's films certified by the Central Board of Film Certification to be "Children's Film" | m | 10% | - |
| 3706 10 20 | --- Documentary shorts, and films certified as such by the Central Board of Film Certification | m | 10% | - |
| 3706 10 30 | --- News Reels and clippings | m | 10% | - |
| | --- <i>Advertisement shorts and films :</i> | | | |
| 3706 10 41 | ---- Made wholly in black and white | m | 10% | - |
| 3706 10 42 | ---- Made wholly or partly in colour | m | 10% | - |
| | --- <i>Other children's film :</i> | | | |
| 3706 10 51 | ---- Patch prints, including Logos intended exclusively for the entertainment of children | m | 10% | - |
| 3706 10 52 | ---- Children's film certified by the Central Board of Films Certification to be "Children's Film" | m | 10% | - |
| 3706 10 59 | ---- Other | m | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|------------|---|-----|-----|-----|
| | --- <i>Educational shorts, and films :</i> | | | |
| 3706 10 61 | ---- Certified as predominantly educational by the Central Board of Film Certification | m | 10% | - |
| 3706 10 62 | ---- Patch prints, including logos intended exclusively for educational purposes | m | 10% | - |
| 3706 10 63 | ---- Teaching aids including film strips of educational nature | m | 10% | - |
| 3706 10 69 | ---- Other | m | 10% | - |
| 3706 10 70 | --- Short films not elsewhere specified or included | m | 10% | - |
| | --- <i>Other :</i> | | | |
| 3706 10 91 | ---- Audio-visual news or audio-visual views materials including news clippings | m | 10% | - |
| 3706 10 92 | ---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions | m | 10% | - |
| 3706 10 99 | ---- Other | m | 10% | - |
| 3706 90 | - <i>Other :</i> | | | |
| | --- <i>Feature films :</i> | | | |
| 3706 90 11 | ---- Made wholly in black and white and of a length not exceeding 4,000 m | m | 10% | - |
| 3706 90 12 | ---- Made wholly in black and white and of a length exceeding 4,000 m | m | 10% | - |
| 3706 90 13 | ---- Made wholly or partly in colour and of a length not exceeding 4,000 m | m | 10% | - |
| 3706 90 14 | ---- Made wholly or partly in colour and of a length exceeding 4,000 m | m | 10% | - |
| 3706 90 15 | ---- Children's films certified by the Central Board of Film Certification to be "Children's Film" | m | 10% | - |
| 3706 90 20 | --- Documentary shots, and films certified as such by the Central Board of Film Certification | m | 10% | - |
| 3706 90 30 | --- News reels and clippings | m | 10% | - |
| | --- <i>Advertisement shots and films :</i> | | | |
| 3706 90 41 | ---- Made wholly in black and white | m | 10% | - |
| 3706 90 42 | ---- Made wholly or partly in colour | m | 10% | - |
| | --- <i>Other children's film :</i> | | | |
| 3706 90 51 | ---- Patch prints, including logos intended exclusively for the entertainment of children | m | 10% | - |
| 3706 90 52 | ---- Children's film certified by the Central Board of Films Certification to be "Children's film" | m | 10% | - |
| 3706 90 59 | ---- Other | m | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| | --- <i>Educational shots, and films :</i> | | | |
| 3706 90 61 | ---- Certified as predominantly educational by the Central Board of Film Certification | m | 10% | - |
| 3706 90 62 | ---- Patch prints, including logos intended exclusively for educational purposes | m | 10% | - |
| 3706 90 63 | ---- Teaching aids including film strips of educational nature | m | 10% | - |
| 3706 90 64 | ---- Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm | m | 10% | - |
| 3706 90 69 | ---- Other | m | 10% | - |
| 3706 90 70 | --- Short film not elsewhere specified | m | 10% | - |
| | --- <i>Other:</i> | | | |
| 3706 90 91 | ---- Audio-visual news or audio-visual views materials including news clippings | m | 10% | - |
| 3706 90 92 | ---- Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions | m | 10% | - |
| 3706 90 99 | ---- Other | m | 10% | - |
| 3707 | CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE | | | |
| 3707 10 00 | - Sensitizing emulsions | kg. | 10% | - |
| 3707 90 | - <i>Other:</i> | | | |
| 3707 90 10 | --- Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk | kg. | 10% | - |
| 3707 90 90 | --- Other | kg. | 10% | - |

EXEMPTION NOTIFICATIONS

Exemption to motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523.

[Notfn. No. 27/10-Cus. dt. 27.2.2010 as amended by 30/17]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.27/2010-Customs dated the 27th February, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 140 (E), dated the 27th February, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts motion pictures, music,

gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs as leviable thereon which is specified in the said First Schedule, as is in excess of the duties which would be leviable, if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of-

- (i) the cost of the carrier medium; and
- (ii) the freight and insurance charges incurred in respect of the carrier medium:

Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale.

2. This notification shall come into force with effect from the 1st day of July, 2017.

