

## Section VI – Chapter 37

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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# Chapter 37

## Photographic or Cinematographic Goods

### Notes.

- This Chapter does not cover waste or scrap.
- 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 Notes.

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.

### Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 124-132, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>3701</b>	<b>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</b>										<i>Exemption: CVD on colour un-exposed cinematography films, jumboo rolls of 400 ft and 1000 ft is Nil by Ntfn 04/2006-CE; dated 1.03.2006; Ntfn 02/2008-CE dated 01.03.2008; Sl. No.28; Anti-Dumping Duty on Pre-sensitized positive offset aluminium plates falling under Chapter 37, 76 and 84; please see Ntfn 108/2007-Cus. dated 25.09.2007</i>
3701 10	- For X-ray:										
3701 10 10	--- Medical	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3701 10 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3701 20 00	- Instant print film	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 130</i>
3701 30 00	- Other plates and film, with any side exceeding 255 mm	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
3701 91	-- For colour photography (polychrome):										
3701 91 10	--- Cinematographic film	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3701 91 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3701 99	-- Other:										
3701 99 10	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3701 99 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3702</b>	<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; Instant print film in rolls, sensitised, unexposed</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 130; CVD: See Ntfn 02/2008-CE dated 01.03.2008; Sl. No.28</i>
3702 10 00	- For X-ray	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other film, without perforations, of a width not exceeding 105 mm.:										
3702 31	-- For colour photography (polychrome):										
3702 31 10	--- Cinematographic film	u	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 31 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 32	-- Other, with silver halide emulsion:										
3702 32 10	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 32 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 39	-- Other:										
3702 39 10	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 39 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	

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3702 41	- Other film, without perforations, of a width exceeding 105 mm.: -- Of a width exceeding 610 mm and of a length exceeding 200m, for colour photography (polychrome):										
3702 41 10	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 41 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 42	-- Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography:										
3702 42 10	--- Photographic film of a width 620 mm in rolls	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 42 20	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 42 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 43	-- Of a width exceeding 610 mm and of a length not exceeding 200m:										
3702 43 10	--- Phtographic films (black and white) of a width 620 mm	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 43 20	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 43 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 44	-- Of a width exceeding 105 mm but not exceeding 610 mm:										
3702 44 10	--- Photographic films of a width 120 mm in rolls	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 44 20	--- Cinematographic film	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 44 90	--- Other	m <sup>2</sup>	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 51	- Other film, for colour photography (polychrome): -- Of a width not exceeding 16 mm and of a length not exceeding 14 m:										
3702 51 10	--- Finished rolls of cinematographic positive	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 51 20	--- Other cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 51 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 52	-- Of a width not exceeding 16mm and of a length exceeding 14m:										
3702 52 10	--- Finished rolls of cinematographic positive	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 52 20	--- Other cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 52 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:										
3702 54 10	--- Finished rolls of cinematographic positive	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 54 20	--- Other cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 54 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:										
3702 55 10	--- Finished rolls of cinematographic positive	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 55 20	--- Other cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 55 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 56	-- Of a width exceeding 35 mm:										
3702 56 10	--- Finished rolls of cinematographic positive	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 56 20	--- Other cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 56 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
3702 91 00	-- Of a width not exceeding 16 mm	m	10.00	10.00	---	4	10	0.64	26.849	Free	

MRP based CVD See Ntfn  
49/08-CE (N.T.) dated  
24.12.2008

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3702 93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:										
3702 93 10	--- Cinematographic film	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 93 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:										
3702 94 10	--- Cinematographic films	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 94 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 95	-- Of a width exceeding 35 mm:										
3702 95 10	--- Cinematographic films	m	10.00	10.00	---	4	10	0.64	26.849	Free	
3702 95 90	--- Other	m	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3703</b>	<b>Photographic paper, paperboard and textiles sensitised, unexposed</b>										<i>CVD: See Ntfn 02/2008-CE dated 01.03.2008; Sl. No.28</i>
3703 10	- In rolls of a width exceeding 610 mm:										
3703 10 10	--- Photographic paper or paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3703 10 20	--- Textiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3703 20	- Other, for colour photography (polychrome):										
3703 20 10	--- Photographic paper or paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3703 20 20	--- Textiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3703 90	- Other:										
3703 90 10	--- Photographic paper or paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3703 90 20	--- Textiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3704</b>	<b>Photographic plates, film paper, paperboard and textiles, exposed but not developed</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 132; CVD: See Ntfn 02/2008-CE dated 01.03.2008; Sl. No.28</i>
3704 00	- Photographic plates, film paper, paperboard and textiles, exposed but not developed:										
3704 00 10	--- Photographic paper, or paperboard	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3704 00 20	--- Cinematographic plates and film	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3704 00 30	--- Sensitised Textiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3704 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3705</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film</b>										
3705 10 00	- For offset reproduction	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
3705 90	- Other:										
3705 90 10	--- Micrfiches	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
3705 90 90	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
<b>3706</b>	<b>Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track</b>										<i>Exemption: See Ntfn 27/2010-Cus. dated 27.02.2010</i>
3706 10	- Of a width of 35 mm or more: --- Feature films:										
3706 10 11	---- Made wholly in black and white and of a length not exceeding 4,000 meters.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 12	---- Made wholly in black and white and of a length exceeding 4,000 meters.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 13	---- Made wholly or partly in colour and of a length not exceeding 4,000 metres.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 14	---- Made wholly or partly in colour and of a length exceeding 4,000 metres.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 15	---- Children's films certified by the Central Board of Film Certification to be "Children's Films"	m	10.00	10.00	---	4	0	0.30	14.712	Free	

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3706 10 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 30	--- News Reels and clippings	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 41	--- Advertisement Shorts, and Films: --- Made wholly in black and white	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 42	--- Made wholly or partly in colour	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 51	--- Other Children's Film: --- Patch prints, including Logos intended exclusively for the entertainment of children	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 52	--- Children's films certified by the Central Board of Film Certification to be "Children's Films"	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 59	--- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 61	--- Educational Shorts, and Films: --- Certified as predominantly educational by the Central Board of Film Certification	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 62	--- Patch prints, including Logos intended exclusively for educational purposes	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 63	--- Teaching aids including film strips of educational nature	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 69	--- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 70	--- Short films not elsewhere specified or included	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 91	--- Other: --- Audio-Visual news or Audio-Visual views materials including news clippings	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 10 92	--- Master Positives, exposed negatives, dupes and rush prints as are not cleared for Public exhibitions	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 10 99	--- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90	- Other: --- Feature films:										
3706 90 11	--- Made wholly in black and white and of a length not exceeding 4,000 meters.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 12	--- Made wholly in black and white and of a length exceeding 4,000 meters.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 13	--- Made wholly or partly in colour and of a length not exceeding 4,000 metres.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 14	--- Made wholly or partly in colour and of a length exceeding 4,000 metres.	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 15	--- Children's films certified by the Central Board of Film Certification to be "Children's Films"	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 20	--- Documentary shorts, and films certified as such by the Central Board of Film Certification	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 30	--- News Reels and clippings	m	10.00	10.00	---	4	0	0.30	14.712	Free	

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3706 90 41	--- Advertisement Shorts, and Films: ---- Made wholly in black and white	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 42	---- Made wholly or partly in colour	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 51	--- Other Children's Film: ---- Patch prints, including Logos intended exclusively for the entertainment of children	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 52	---- Children's films certified by the Central Board of Film Certification to be "Children's Film"	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 59	---- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 61	--- Educational Shorts, and Films: ---- Certified as predominantly educational by the Central Board of Film Certification	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 62	---- Patch prints, including Logos intended exclusively for educational purposes	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 63	---- Teaching aids including film strips of educational nature	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 64	---- Certified as predominantly educational, by the Central Board of Film Certification, of width below 30 mm	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 69	---- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 70	--- Short films not elsewhere specified	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 91	--- Other: ---- Audio-Visual news or Audio-Visual views materials including news clippings	m	10.00	10.00	---	4	0	0.30	14.712	Free	
3706 90 92	---- Master Positives, exposed negatives, dupes and rush prints as are not cleared for Public exhibitions	m	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Import permitted as per conditions at Licensing Note No. 1 of the Chapter</i>
3706 90 99	---- Other	m	10.00	10.00	---	4	0	0.30	14.712	Free	
<b>3707</b>	<b>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</b>										<i>CVD: See Ntfn 02/2008-CE dated 01.03.2008; Sl. No.28</i>
3707 10 00	- Sensitised emulsions	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3707 90	- Other:										
3707 90 10	--- Chemical products mixed or compounded for photographic uses (for example developers & fixers) whether or not in bulk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3707 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

### Import Licensing Notes

(1) Import of cinematograph films and other films shall be governed by the provisions of Public Notice No. 64/1997-2002 dated 29.01.2002. The text of the Public Notice is given below:

### Policy for import of cinematograph films, and other films (including film or video tape, compact video disc, laser video disc or digital video disc)

Public Notice No. 64(PN)/97-02 dated 29.01.2002

In exercise of powers conferred under Paragraph 4.11 of the Export and Import Policy 1997-2002, as notified in the Gazette of India extraordinary, Part-II Section 3, sub Section (ii) vide S.O. No. 283(E) dated 31.3.1997 and in supersession of Public Notice no. 4(PN)/97-02 dated 31.03.1997, as amended from time to time, the Director General of Foreign Trade hereby notifies the policy for import of cinematograph films and other films (including film on video tape, compact video disc, laser video disc or digital video disc).

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(i)	Import of cinematograph feature films and other films (including film on video tape, compact video disc, laser video disc or digital video disc) shall be allowed without a licence.										
(ii)	The importer of the film shall comply with the provisions of all applicable Indian laws governing the distribution and exhibition of films, including the requirement of obtaining a certificate of public exhibition prescribed under the Cinematograph Act, 1952.										
(iii)	Import of any unauthorized/pirated films shall be prohibited.										
(iv)	Import of foreign reprints of Indian films shall not be permitted without the prior permission in writing from the Ministry of Information & Broadcasting, Government of India.										
(v)	The Ministry of Information & Broadcasting, Government of India, on being satisfied that it is necessary or expedient in public interest to do so, may waive or relax the above requirements.										

### **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### **Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.