

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 349 final

Brussels, 20 July 1978

Draft

## COUNCIL REGULATION

amending Regulation (EEC) No 1798/75 on  
the importation free of Common Customs Tariff  
duties of educational, scientific and cultural  
materials

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(submitted to the Council by the Commission)

COM(78) 349 final



## EXPLANATORY MEMORANDUM

The Agreement on the importation of educational, scientific and cultural materials, adopted by the General Conference of UNESCO at its fifth session, held in Florence in July 1950, provides for the granting, under certain conditions, of duty-free entry for a number of articles (including articles for the blind) which serve as a medium for the free exchange of ideas and knowledge.

These provisions are currently included in Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (1).

At its nineteenth session, held in Nairobi in November 1976, the General Conference of UNESCO adopted a protocol to the Florence Agreement which extends the relief from customs duties provided for in that Agreement to other educational, scientific and cultural materials.

Under point 14(a) of Title VIII of the Protocol, the European Economic Community has been admitted as a contracting party to the Protocol provided that all the Member States constituting it are also parties thereto.

On \_\_\_\_\_, the Council, on a proposal from the Commission, decided to conclude this Protocol on behalf of the Community (2).

The purpose of this proposal for a regulation is therefore to give effect at Community level to the provisions of this Protocol with the exception of those contained in Annex E (ii) thereto on the importation of materials specially designed for the education, employment and social advancement of physically or mentally handicapped persons, which are dealt with in a separate proposal (3).

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(1) OJ No L 184, 15.7.1975, p. 1

(2) OJ No

(3) OJ No

In giving effect at Community level to the provisions of this Protocol, due regard must be had for the reservation expressed by the European Economic Community when signing the Protocol with regard to relief from customs duties. The result of these reservations as they affect relief from customs duties is that the European Economic Community :

- i) is bound by Annex C.1 to the Protocol only as regards those contracting states that have accepted it themselves ;
- ii) is not bound by Annexes F, G or H to the Protocol.

The measures contained in this proposal take account of all these provisions. They are given effect by the substitution of new annexes for the present annexes to Regulation (EEC) No 1798/75.

Since this proposal is based on Article 28 of the EEC Treaty, it would not normally require the opinion of the European Parliament. In view of the subject of the proposal, however, the Commission considers it desirable to seek the opinion of the European Parliament as well as that of the Economic and Social Committee.

Draft  
Council Regulation

amending Regulation (EEC) No 1798/75 on  
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THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,  
and in particular Article 28 thereof,

Having regard to the draft Regulation submitted by the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the Economic and Social Committee,

Whereas the Council, in its Regulation (EEC) No 1798/75 of 10 July 1975 (1),  
laid down the conditions governing the importation free of Common Customs  
Tariff duties of educational, scientific and cultural materials ;

Whereas the provisions of this Regulation are essentially based on those  
of the Agreement on the importation of educational, scientific  
and cultural materials drawn up under the auspices of the United Nations  
Educational, Scientific and Cultural Organization (UNESCO) ;

Whereas on 26 November 1976 the nineteenth General Conference of UNESCO  
adopted a Protocol to that Agreement with a view to extending relief from customs  
duties to certain products hitherto excluded from such relief; whereas the  
European Economic Community and its Member States are contracting parties  
to that Protocol;

.../...

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(1) OJ No L 184, 15.7.1975, p. 1

Whereas it is necessary to amend Regulation (EEC) No 1798/75 in order to take account of the provisions of that Protocol,

HAS ADOPTED THIS REGULATION :

Article 1

Regulation (EEC) No 1798/75 is amended as follows:

1. Article 3 is replaced by the following:

"1. Scientific instruments and apparatus not included in Article 2 imported exclusively for non-commercial purposes may be admitted free of Common Customs Tariff duties provided :

(a) they are intended for :

- either public establishments principally engaged in education or scientific research, including those departments of public establishments which are principally engaged in education or scientific research ;
- or private scientific or educational establishments authorized by the competent authorities of the Member States to receive articles duty-free

and provided :

(b) instruments or apparatus of equivalent scientific value are not being manufactured in the Community.

2. The duty-free admission referred to in paragraph 1 shall be applicable to :

(a) spare parts, components or accessories specifically matching scientific instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus, or, if imported subsequently, that they are identifiable as intended for instruments or apparatus previously admitted duty-free or entitled to duty-free entry ;

.../...

(b) tools to be used for the maintenance, checking, gauging or repair of scientific instruments or apparatus, provided that :

- these tools are imported at the same time as such instruments and apparatus or, if imported subsequently, that they are identifiable as intended for the specific instruments or apparatus previously admitted duty-free or entitled to duty-free entry, and further provided that
- tools of equivalent scientific value are not being manufactured in the Community.

3. For the purposes of this Article :

- "equivalent scientific value" shall be assessed by comparing the characteristics and specifications of the instrument, apparatus, or, tool for which application is made for the exemption referred to in Article 4 with those of the corresponding instrument, apparatus, or tool manufactured in the Community to determine whether the latter could be used for the same scientific purposes as those for which the instrument, apparatus or tool for which the application for exemption is intended and whether its performance would be comparable to that expected of the latter ;
- a scientific instrument or apparatus - or one of the tools referred to in paragraph 2 (b) - shall be regarded as being manufactured in the Community where its delivery period from the time of the order is not, account being taken of commercial practices in the manufacturing sector under consideration, appreciably longer than the delivery period of the instrument, apparatus, or tool for which application is made for the exemption referred to in Article 4, or where this period does not exceed the latter to such an extent that the intended purpose or use for which the instrument or apparatus was initially intended would be appreciably affected thereby".

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2. The third subparagraph of Article 6(2) is hereby repealed.

3. A new Article 6 a is added as follows:

"The second paragraph of Article 4 and of Articles 5 and 6 shall apply, mutatis mutandis, to the tools referred to in Article 3(2)(b)."

4. Annex I is replaced by Annex I to this Regulation.

5. Annex II is replaced by Annex II to this Regulation.

#### Article 2

This Regulation shall enter into force on 1 January 1979.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council,



ANNEX I

A. Books, publications and documents

CCT heading No	Description
ex 49.03	Children's picture books and painting books - Children's drawing and painting books
49.11	Other printed matter, including printed pictures and photographs : ex B others : - loose illustrations and reproduction proofs or reproduction films to be used for the production of books, including microforms of such articles (1) - microforms of books, children's drawing or painting books, school exercise books (workbooks), crossword puzzle books, and printed documents or reports of a non-commercial character (1) - bibliographical information material for distribution free of charge (1) - meteorological and geophysical diagrams - posters for the promotion of tourism and tourist publications, (brochures, guidebooks, timetables, pamphlets and like publications), whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities (1) - publications designed to encourage the public to study outside the territory of the European Communities (1)

.../...

ex 90.21	<p>Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :</p> <p>- maps and charts in relief, of interest in scientific fields such as geology; zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology, hydrography and geophysics.</p>
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(1) The exemption shall not, however, apply to articles in which the advertising matter covers more than 25% of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

B. Visual and auditory materials

NB : Exemption from import duties applicable to the goods listed below shall be granted in request of products originating in third countries which have accepted Annex C.1 to the Protocol to the Agreement on the importation of educational, scientific and cultural materials.

In the case of goods falling within tariff headings 37.04 A II, 37.05, 37.07 B II or 92.12 B II, however, exemption from import duties shall be granted to goods irrespective of the country of origin, provided that they are of an educational, scientific or cultural character and have been produced by the United Nations or any of its Specialized Agencies.

.../...

CCT heading No	Description
37.04	Sensitised plates and film, exposed but not developed, negative or positive :  A. Cinematograph film :  II. Other positives (1)
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive (1)
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive :  B. Other :  II. Other positives (1)
49.11	Other printed matter, including printed pictures and photographs :  ex B. Other :  - microcards or other information storage media required in computerized information and documentation services  - materials for programmed instruction, including materials in kit form, with the corresponding printed materials

.../...

(1) see note after table on page 4

ex 90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :  - Patterns, models and wall charts of an educational, scientific or cultural character except toy models.  - mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae :
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :  B. Recorded (1)
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and printables and table-tennis requisites) :  ex B Others :  - multi-media kits

(1) The exemption shall not, however apply to :

- visual and auditory recordings (with the exception of materials for the promotion of even those produced by private concerns, designed to encourage the public to travel outside the territory of the European Communities) produced by or for private commercial enterprise, essentially for advertising purposes ;
- visual and auditory recordings in which the advertising matter is in excess of 25 per cent by time. In the case of the materials for the promotion of tourism (including those produced by private concerns), this percentage applies only to private commercial publicity.

.../...

ANNEX II

A. Visual and auditory materials of an educational, scientific or cultural character

NB : Exemption from import-duties applicable to the goods listed below shall be granted in respect of products originating in third countries which have not accepted Annex C.1 to the Protocol to the Agreement on the importation of educational, scientific and cultural materials.

CCT heading No	Description	Beneficiary establishment or organization
37.04	Sensitised plates and film, exposed but not developed, negative or positive :  A. Cinematograph film : ex II. Other positives, of an educational, scientific or cultural character	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these types of goods
ex 37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive, of an educational, scientific or cultural character	Idem
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive :	

....

B. II. Other positives :

ex a) Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes

All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these types of goods

ex b) other :

- Archival film material (with or without sound track) intended for use in connection with newsreel films

Idem

- Recreational films particularly suited for children and youth

Idem

- Unspecified, of an educational, scientific or cultural character

Idem

49.11

Other printed matter, including printed pictures and photographs :

ex B. Other :

- microcards or other information storage media required in computerized information and documentation services, of an educational, scientific or cultural character

Idem

ex 90.21

- materials for programmed instruction, including materials in kit form, with the corresponding printed materials

Educational, scientific or cultural establishments approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

- wall charts designed solely for demonstration and education

Idem

Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :

- patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education

Idem

- mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formula

Idem

92.12

Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :

All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

ex B. Recorded :

- of an educational, scientific or cultural character

<p>97.04</p>	<p>Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :</p> <p>ex B. Others :</p> <p>- multi-media kits</p>	<p>Educational, scientific or cultural establishments approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods</p>
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B. Collectors' pieces and objects of art of an educational, scientific or cultural character

CCT heading No	Description	Beneficiary establishment or organization
<p>Various</p>	<p>Collectors' pieces and objects of art not intended for sale</p>	<p>Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of the duty-free entry of these goods</p>



FINANCIAL MEMORANDUM

Date :

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1. Budgetary line

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2. Title of the action : Proposal for a regulation of the Council modifying Regulation (EEC) 1798/75, on the importation free of the duties of the Common Customs Tariff of educational scientific or cultural objects

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3. Legal basis : Article 28 of the EEC Treaty

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4. Purpose of the action : To transpose onto the Community level the provisions contained in the Protocol to the Florence Agreement for the importation of educational, scientific or cultural objects (extension of duty free admission to certain products so far excluded)

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5. Financial implications

Not quantifiable. Although the Protocol extends the scope of the duty free admission, it does not seem that the Community's resources will be seriously affected, the additional quantities of products likely to be imported free of duty being relatively limited. At the same time, in the framework of this Protocol, exportations from the Community to third countries with the benefit of duty free importation ought to be fairly significant. It is therefore an operation beneficial for the Community economy

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