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# European Communities

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EUROPEAN PARLIAMENT

## Working Documents

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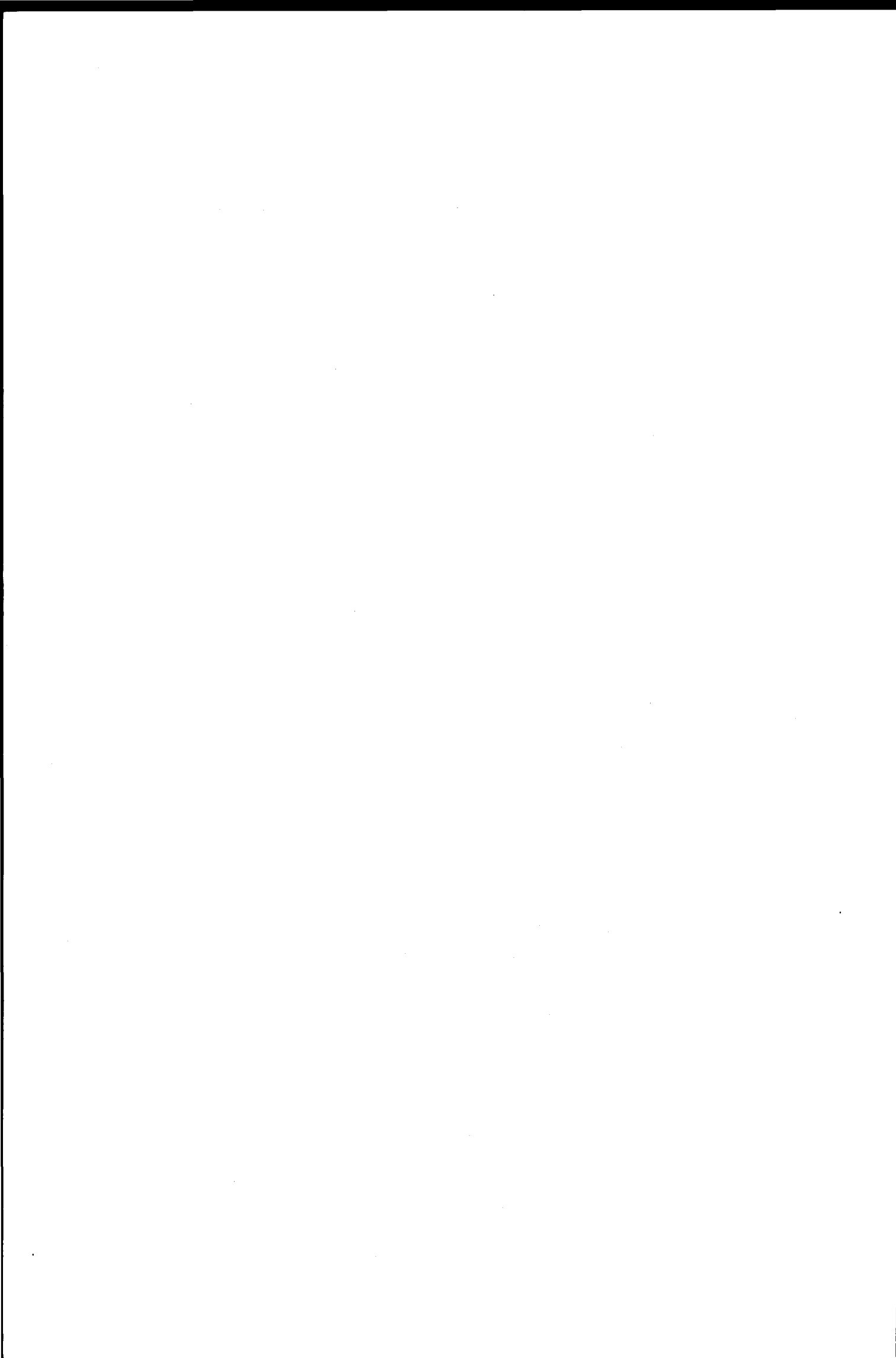
### Report

drawn up on behalf of the Committee on Economic and Monetary Affairs

on the proposal from the Commission of the European Communities to the Council (Doc. 331/73) for a regulation on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials

Rapporteur : Mr Erwin LANGE  
Chairman of the Committee

PE 36.637/fin.



By letter of 15 January 1974 the President of the Council of the European Communities optionally requested the European Parliament to deliver an opinion on the proposal from the Commission of the European Communities to the Council for a regulation on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (Doc. 331/73).

On 7 February 1974 the President referred this proposal to the Committee on Economic and Monetary Affairs as the committee responsible and the Committee on Cultural Affairs and Youth for its opinion.

At its meeting of 18 and 19 April 1974 the Committee on Economic and Monetary Affairs appointed the chairman rapporteur.

It discussed the proposal at its meeting of 18/19 April and unanimously adopted the motion for a resolution and explanatory statement.

The following were present: Mr Lange, chairman and rapporteur; Mr Notenboom, vice-chairman; Mr Burgbacher, Mr Flämig (deputizing for Mr Van der Hek), Mr Harmegnies, Mr Kater, Mr Krall, Mr Normanton, Mr Radoux (deputizing for Mr Wohlfart) and Mr Schachtschabel.

The opinion of the Committee on Cultural Affairs and Youth is attached.

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The Committee on Economic and Monetary Affairs hereby submits to the European Parliament the following motion for a resolution, together with explanatory statement:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a regulation on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council<sup>1</sup>,
- having been consulted optionally by the Council (Doc. 331/73),
- having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Cultural Affairs and Youth (Doc. 72/74),

1. Approves the Commission's proposal;
2. Instructs its President to forward this resolution and the committee's report to the Council and Commission of the European Communities.

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<sup>1</sup> OJ No. C 114, 15 February 1974, p.35

EXPLANATORY STATEMENT

1. The Commission proposal aims at removing differences between Member States in the application of provisions on the importation free of customs duty of educational, scientific and cultural materials pursuant to the provisions of the Florence Agreement which entered into force in 1952 under the aegis of UNESCO, to which all EEC Member States now belong. The proposal thus complies with efforts to ensure the uniform application of the Common Customs Tariff.
2. Pursuant to the basic principles of the Common Market, the Commission proposes that in future duty-free admission may be granted for scientific instruments and apparatus only if no instruments or apparatus of equivalent scientific value are manufactured in the Community. Under the existing terms of the Florence Agreement, it was sufficient if no similar apparatus and instruments could be obtained in the importing Member State.
3. The Committee has considered the two amendments proposed by the Committee on Cultural Affairs and Youth asked for its opinion. In one case it proposes to amend the words 'purposes comparable' to read 'purposes equivalent' (Article 3(3)). The Committee on Economic and Monetary Affairs agrees with the intention of the amendment but considers that the wording as a whole makes it clear that Article 3 refers to equivalent products; the committee does not, therefore, consider this proposed amendment necessary.

Equivalent scientific value can, of course, only be established with the help of the scientists who will use the apparatus and instruments in question. The Committee on Economic and Monetary Affairs does not consider it necessary, however, to mention such an obvious point in the regulation.

4. The Committee on Economic and Monetary Affairs therefore approves the Commission proposal without changes.

OPINION OF THE COMMITTEE ON CULTURAL AFFAIRS AND YOUTH

Draftsman: Mrs T. CARETTONI-ROMAGNOLI

The Committee on Cultural Affairs and Youth appointed Mrs Carettoni Romagnoli draftsman of the opinion at its meeting on 28 February 1974.

It unanimously adopted the draft opinion at its meeting of 8 April 1974.

The following were present:

Mr Broeksz, chairman;  
Mrs Carettoni Romagnoli, draftsman;  
Mr John Hill, Mr Nielsen, Mr Noè (deputizing  
for Mr Giraud), Mr Petersen, Mr Premoli,  
Mr Rivierez (deputizing for Mr Hunault),  
Mr Seefeld, Mr Van der Sanden, Mr Verhaegen  
and Mr Walkhoff.

1. The purpose of the Commission's proposal is to implement within the Community the Florence Agreement which provides for the duty-free importation of educational, scientific and cultural materials under certain conditions.

2. A distinction is made between three categories of materials:

- (a) completely duty-free material
- (b) material which is duty-free only if intended for public educational and research establishments or private establishments approved by the State;
- (c) material which is duty-free under the preceding condition as well as on condition that 'similar instruments are not manufactured in the Community' (to paraphrase the Florence Agreement).

3. Article 1 does not, therefore, raise any problems in respect of exemption for all the materials listed in Annex I<sup>1</sup>.

Article 2 does not raise any problems either because the list in Annex II is subject to the condition that the material shall be intended for public establishments and organizations or private bodies approved by the State.

Article 3, especially paragraph 1(b) does, however, raise problems and it therefore seems necessary to propose an amendment.

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4. The Committee on Cultural Affairs and Youth wishes to make the following general comments, which are not inspired by bureaucratic or strictly tariff-based motives.

5. It is extremely difficult to establish the equivalent scientific value of an instrument to be imported and of one manufactured in the Community. Likewise it is difficult to see how the committee provided for in the resolution can deliver an opinion or protect itself against the pressures exerted by manufacturers in the Community.

Admittedly the resolution does not set criteria for the assessment by the said committee, but the Committee on Cultural Affairs and Youth feels it necessary to propose the general principle of the 'best possible material to the needs of its intended users'. It is difficult for a scientific body to make a choice and the only real judge can be the user of the material.

6. In Article 3 (3) second indent, comparison of the characteristics and specifications of the instruments and apparatus requested with those of instruments and apparatus manufactured in the Community) the assessment criteria are not precise. The proposed amendment seems to give stronger guarantees (equivalent instead of comparable).

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<sup>1</sup>cf. catalogues, leaflets, documents, articles for the blind, etc.



7. A further guarantee could be provided by an addition to Article 4 to the effect that 'equivalence' shall be established after hearing the views of the management of the organizations or establishments requesting duty-free admission.

8. The Committee on Cultural Affairs and Youth also stresses the delicate nature of the committee's duties (Art. 6). The Commission must provide more detailed information on this committee.

The committee's tasks should include informing interested parties of the characteristics of materials manufactured in the Community. The Commission should provide details on the application of the Agreement in the various Member States over the twenty years since its entry into force.

After considering the proposal from the Commission of the European Communities, the Committee on Cultural Affairs and Youth requests the Committee on Economic and Monetary Affairs as the committee responsible, and the European Parliament to adopt the following amendments:

Proposal for a Regulation (EEC) of the Council on the importation free  
of Common Customs Tariff duties of educational, scientific and  
cultural materials

Introduction, recitals and Articles 1 and 2 unchanged

Article 3

Article 3

Paragraphs 1 and 2 unchanged

3. For the implementation of the  
provisions of this Article,

- by 'scientific pure research'  
shall be understood research  
carried out for non- commercial  
purposes;

unchanged

- 'equivalent scientific value'  
shall be assessed by comparison  
of the characteristics and the  
specifications appropriate to the  
instrument or apparatus  
which is the subject of the  
request, with those of the  
corresponding instrument or  
apparatus manufactured in the  
Community, in order to determine  
whether the latter may be used  
for the same scientific purposes  
as those for which the instrument  
or apparatus which is the subject  
of the request are intended, and  
whether it can be used for  
purposes comparable with those  
expected from the latter;

- 'equivalent scientific' value  
shall be assessed by comparison  
of the characteristics and the  
specifications appropriate to the  
instrument or apparatus which is  
the subject of the request, with  
those of the corresponding  
instrument or apparatus manufactured  
in the Community, in order to  
determine whether the latter may  
be used for the same scientific  
purposes as those for which the  
instrument or apparatus which is  
the subject of the request are  
intended, and whether it can be  
used for purposes equivalent to  
those expected from the latter;

Rest unchanged

Article 4

Duty-free admission referred to in Article 3 shall be granted by the competent authority of the Member State on whose territory the receiving establishment or organization is situated.

Granting of duty-free admission shall be subject to the condition laid down, among the conditions fixed in accordance with the procedure referred to in Article 8, that instruments or apparatus of equivalent scientific value to those instruments or apparatus for which duty-free admission is requested shall not currently be manufactured in the Community.

Article 4

Unchanged

Unchanged

This shall be established after a hearing with the management of the organizations or establishments requesting duty-free admission

Articles 5 to 9 unchanged

