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## Legislation

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## I

*(Acts whose publication is obligatory)*

## COUNCIL REGULATION (EEC) No 1027/79

of 8 May 1979

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

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Protocol, to the extent compatible with the Community's aims, without waiting for the Protocol to enter into force,

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 <sup>(1)</sup>,

HAS ADOPTED THIS REGULATION:

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

*Article 1*

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

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

Whereas, in Regulation (EEC) No 1798/75 <sup>(4)</sup>, the Council laid down the conditions governing the importation free of Common Customs Tariff duties of educational, scientific and cultural materials;

1. Article 3 shall be replaced by the following:

*'Article 3*

Whereas the provisions of that 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);

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

(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 establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles duty free

and provided that

<sup>(1)</sup> OJ No C 190, 9. 8. 1978, p. 2.

<sup>(2)</sup> OJ No C 296, 11. 12. 1978, p. 57.

<sup>(3)</sup> OJ No C 105, 26. 4. 1979, p. 40.

<sup>(4)</sup> OJ No L 184, 15. 7. 1975, p. 1.

- (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 apply to:

- (a) spare parts, components or accessories specifically suitable for 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 can be identified as being intended for instruments or apparatus previously admitted duty free or entitled to duty-free entry;
- (b) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that:
  - these tools are imported at the same time as such instruments or apparatus, or, if imported subsequently, that they can be identified as being intended for specific instruments or apparatus previously admitted duty free or entitled to duty-free entry, and further provided that
  - equivalent tools are not being manufactured in the Community.

3. For the purposes of this Article:

- “a scientific instrument or apparatus” shall mean any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes it possible to obtain is mainly or exclusively suited to scientific activities,
- “imported for non-commercial purposes” shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes,
- “equivalent scientific value” shall be assessed by comparing the essential technical characteristics of the instrument or apparatus in respect of which application is made for the exemption referred to in Article 4 with those of the corresponding instrument or apparatus manufactured in the Community in order to determine whether the latter could be used for the same scientific purposes as those for which the instrument or apparatus that is the subject of the application for exemption is intended and whether its performance would be comparable,
- 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 in respect of 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 purpose or use for which the instrument, apparatus or tool was initially intended would be appreciably affected thereby.’

2. The second paragraph of Article 4 shall be replaced by the following:

‘The granting of duty-free admission shall be conditional on its being established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 9, that instruments or apparatus of equivalent scientific value to those instruments or apparatus in respect of which duty-free admission is requested — or, in the case of tools, that tools equivalent to those for which duty-free admission is requested — are not being manufactured in the Community.’

3. Article 6 (1) shall be replaced by the following:

‘1. The materials referred to in Article 2 and the scientific instruments or apparatus which have been admitted duty free in accordance with the conditions laid down in Articles 3, 4 and 5 may not be lent, hired out or transferred either for a consideration or free of charge without the prior agreement of the competent authority of the Member State referred to in Article 2 (2) or 4.’

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

5. The following Article shall be inserted:

*‘Article 6a*

Articles 5 and 6 shall apply *mutatis mutandis* to the tools referred to in Article 3 (2) (b).’

6. Annex I shall be replaced by Annex I to this Regulation.

7. Annex II shall be replaced by Annex II to this Regulation.

*Article 2*

This Regulation shall enter into force on 1 January 1980.

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

Done at Brussels, 8 May 1979.

*For the Council*

*The President*

P. BERNARD-REYMOND

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## ANNEX I

## A. Books, publications and documents

| CCT heading No | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 37.05          | <p>Plates, unperforated film and perforated film (other than cinematographic film), exposed and developed, negative or positive:</p> <p>ex A. Microfilms of books, children's drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books</p> <p>ex B. Reproduction films for the production of books</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ex 49.03       | <p>Children's picture books and painting books:</p> <p>— Children's drawing or painting books</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 49.11          | <p>Other printed matter, including printed pictures and photographs:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> <li>— Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles <sup>(1)</sup></li> <li>— Microcopies of books, children's drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character <sup>(1)</sup></li> <li>— Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities</li> <li>— Catalogues of films, recordings or other visual and auditory materials of an educational scientific or cultural character</li> <li>— Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics, and meteorological and geophysical diagrams</li> <li>— 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, including microcopies of such articles <sup>(1)</sup></li> <li>— Publications designed to encourage the public to study outside the territory of the European Communities, including microcopies of such publications <sup>(1)</sup></li> <li>— Architectural, industrial or engineering plans and designs, and reproductions thereof</li> <li>— Bibliographical information material for distribution free of charge <sup>(1)</sup></li> </ul> |

<sup>(1)</sup> 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.

| CCT<br>heading<br>No | Description                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 and geophysics, and meteorological and geophysical diagrams</p> |

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

The articles listed in Annex II A produced by the United Nations or any of its specialized agencies.

## ANNEX II

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

| CCT heading No | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Beneficiary establishment or organization                                                                                                                                                                              |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 37.04          | Sensitized plates and film, exposed but not developed, negative or positive:<br>A. Cinematograph film:<br>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 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                        |
| 37.07          | Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive:<br>B. II. Other positives:<br>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<br>ex b) Other:<br>— Archival film material (with or without sound track) intended for use in connection with newsreel films<br>— Recreational films particularly suited for children and young people<br>— Other films of an educational, scientific or cultural character |                                                                                                                                                                                                                        |
| 49.11          | Other printed matter, including printed pictures and photographs:<br>ex B. Other:<br>— Microcards or other information storage media required in computerized information and documentation services, of an educational, scientific or cultural character<br>— Wall charts designed solely for demonstration and education                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                        |
| ex 90.21       | Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses:<br>— Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                        |

| CCT heading No                | Description                                                                                                                                                                                                                                                                                                                                            | Beneficiary establishment or organization                                                                                                                                                                              |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 90.21<br>( <i>cont'd</i> ) | — Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae                                                                                                                                                                                                                                                | 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 |
| 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:<br><br>ex B. Recorded:<br>— Of an educational, scientific or cultural character |                                                                                                                                                                                                                        |
| Various                       | — Holograms for laser projection<br>— Multi-media kits<br>— Materials for programmed instruction, including materials in kit form, with the corresponding printed materials                                                                                                                                                                            |                                                                                                                                                                                                                        |
|                               |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                        |

**B. Collectors' pieces and works of art of an educational, scientific or cultural character**

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

## COUNCIL REGULATION (EEC) No 1028/79

of 8 May 1979

on the importation free of Common Customs Tariff duties of articles for the use of  
handicapped persons

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 <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas, in order to facilitate the education, employment and social integration of physically or mentally handicapped persons, the articles specially designed for those purposes should, whenever possible, be allowed admission free of Common Customs Tariff duties;

Whereas on 26 November 1976 the 19th General Conference of Unesco adopted a Protocol to the Agreement on the importation of educational, scientific and cultural materials which makes provision for such duty-free admission;

Whereas Annex E to the said Protocol provides that in order to be granted duty-free entry:

- articles specially designed for the educational, scientific or cultural advancement of the blind must be imported directly by institutions or organizations concerned with the education of, or assistance to, the blind, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles,
- articles specially designed for the education, employment and social advancement of other physically or mentally handicapped persons must be imported directly by institutions or organizations concerned with the education of, or assistance to, such persons, approved by the competent authorities of the importing country for the purpose

of duty-free entry of these types of articles; whereas, furthermore, the granting of duty-free entry in this case is subject to the condition that equivalent articles are not being manufactured in the importing country;

Whereas, in accordance with paragraph 14 (a) of the said Protocol, the term 'importing country' must be taken to refer to the whole of the territories of the Member States which constitute the European Economic Community;

Whereas, to the extent that the granting of customs duty-free admission is not liable to prejudice Community production, it possibly need not, where articles for the use of handicapped persons other than the blind are concerned, be made systematically subject to the condition that equivalent articles are not being manufactured in the Community; whereas in any event this condition need not be imposed if the articles in question are sent as a gift to an approved institution or organization without any commercial consideration on the part of the donor;

Whereas in order fully to attain the desired objective, the approved institutions or organizations should be authorized on a non-profit-making basis to lend, hire out or transfer the articles imported duty free to the blind or other handicapped persons with whom they are concerned;

Whereas in the interest of logic and clarity all the provisions governing the duty-free importation of articles for the use of the blind or other physically or mentally handicapped persons should be brought together in a single Regulation; whereas it is therefore necessary to include in this Regulation those provisions of Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural articles <sup>(4)</sup> which concern blind persons;

Whereas, in order to permit verification at Community level that the conditions imposed for the granting of duty-free admission have been fulfilled, a Community procedure of consultation within a Committee should be used to allow close and effective collaboration between the Member States and the Commission;

<sup>(1)</sup> OJ No C 187, 5. 8. 1978, p. 2.

<sup>(2)</sup> OJ No C 296, 11. 12. 1978, p. 57.

<sup>(3)</sup> OJ No C 105, 26. 4. 1979, p. 38.

<sup>(4)</sup> OJ No L 184, 15. 7. 1975, p. 1.

whereas it is also important to ensure the uniform implementation of the provisions of this Regulation and to adopt detailed rules for its implementation; whereas for this purpose it is necessary to have recourse to the Committee on Duty Free Arrangements established by Regulation (EEC) No 1798/75,

HAS ADOPTED THIS REGULATION:

## TITLE I

### Articles for the use of the blind

#### Article 1

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex I hereto, shall be admitted free of Common Customs Tariff duties whatever their intended use.

#### Article 2

1. Articles specially designed for the education or scientific or cultural advancement of blind persons, as specified in Annex II hereto, shall be admitted free of Common Customs Tariff duties provided they are intended for institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the competent authorities of the Member States for the purpose of duty-free entry of these types of articles.

The duty-free admission referred to in the first subparagraph shall apply to spare parts, components or accessories specifically for the articles in question provided that such spare parts, components or accessories are imported at the same time as the said articles or, if they are imported at a later date, that they are recognizably intended for articles previously admitted duty free, or eligible to be so admitted.

2. The duty-free admission referred to in paragraph 1 shall be granted directly, on application from the recipient institution or organization, by the competent authority of the Member State in whose territory it is situated.

## TITLE II

### Articles for the use of other handicapped persons

#### Article 3

1. Articles specially designed for the education, employment and social advancement of physically or

mentally handicapped persons other than blind persons shall be admitted free of Common Customs Tariff duties when:

- (a) they are intended for institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles duty free, and
- (b) equivalent articles are not being manufactured in the Community.

However, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 7 (2), a derogation may be made from condition (b), provided the granting of duty-free admission does not prejudice the production of equivalent articles within the Community.

2. The duty-free admission referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question provided that such spare parts, components or accessories are imported at the same time as the said articles or, if they are imported at a later date, that they are recognizably intended for articles previously admitted duty-free, or eligible to be so admitted.

3. For the purpose of this Article:

- whether articles are equivalent shall be assessed by comparing the essential technical characteristics of the article for which duty-free admission is requested with those of the corresponding article manufactured in the Community to determine whether the latter could be used for the same purposes as those for which the article in respect of which duty-free admission is requested is intended and whether its performance would be comparable,
- an article 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 article for which duty-free admission is requested, or where this period does not exceed the latter to such an extent that the intended purpose or use for which the article was initially intended would be appreciably affected thereby.

#### Article 4

The duty-free admission referred to in Article 3 shall be granted, on application from the recipient institution or

organization, by the competent authority of the Member State in whose territory such institution or organization is situated.

Without prejudice to the last subparagraph of Article 3 (1), the granting of duty-free admission shall be conditional on its being established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 7 (2), that articles equivalent to those for which duty-free admission is requested are not being manufactured in the Community.

#### *Article 5*

The granting of duty-free admission in respect of articles sent as gifts to the institutions or organizations referred to in Article 3 (1) (a) shall not be subject to the conditions laid down in Article 3 (1) (b) or the second paragraph of Article 4.

However, it must be established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 7 (2), that the gift of the articles in question has not been prompted by any commercial consideration on the part of the donor.

### TITLE III

#### Common provisions

#### *Article 6*

1. Articles which have been admitted duty free in accordance with the conditions laid down in Articles 2 to 5 may be lent, hired out or transferred by the beneficiary institutions or organizations on a non-profit-making basis to the persons referred to in

Titles I and II with whom they are concerned without payment of the corresponding customs duties.

2. No loan, hire or transfer, whether for a consideration or free of charge, may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to an institution or organization itself entitled to benefit from exemption pursuant to Article 2 (1) or 3 (1) (a), the exemption shall continue to be granted provided the latter uses the article for purposes giving entitlement to such exemption. In other cases, the loan, hire or transfer shall be subject to prior payment of customs duties, at the rate applying on the day of the loan, hire or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent customs authorities.

#### *Article 7*

1. The Committee on Duty Free Arrangements provided for in Article 7 of Regulation (EEC) No 1798/75 shall examine such matters relating to, the implementation of this Regulation as are put to it by its chairman, whether on his own initiative or at the request of the representative of a Member State.

2. The provisions necessary for the implementation of this Regulation shall be adopted in accordance with the procedure laid down in Article 9 (2) and (3) of Regulation (EEC) No 1798/75.

#### *Article 8*

This Regulation shall enter into force on 1 January 1980.

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

Done at Brussels, 8 May 1979.

*For the Council*

*The President*

P. BERNARD-REYMOND

## ANNEX I

| CCT heading No | Description                                                                                                                             |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| ex 49.03       | Children's picture books and painting books, printed in relief for the blind and partially sighted                                      |
| 49.11          | Other printed matter, including printed pictures and photographs:<br>ex B. Other, printed in relief for the blind and partially sighted |

## ANNEX II

| CCT heading No | Description                                                                                                                                                                                                                                                                                                                                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 48.01          | Paper and paperboard (including cellulose wadding), in rolls or sheets:<br>ex F. Other:<br>— Braille paper                                                                                                                                                                                                                                    |
| 48.15          | Other paper and paperboard, cut to size or shape:<br>ex B. Other:<br>— Braille paper                                                                                                                                                                                                                                                          |
| ex 66.02       | Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:<br>— White canes for the blind and partially sighted                                                                                                                                                                                     |
| 84.51          | Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:<br>ex A. Typewriters:<br>— Adapted for the use of the blind and partially sighted                                                                                                                                                          |
| ex 84.53       | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:<br>— Equipment for the mechanical production of braille and recorded material for the blind and partially sighted |
| ex 90.13       | Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes:<br>— Television enlargers for the blind and partially sighted                                                                        |

| CCT<br>heading<br>No | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 90.19                | <p>Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</p> <p>ex B. II. Other:</p> <p>— Electronic orientation and obstacle detection appliances for the blind and partially sighted</p>                               |
| 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>— Teaching aids and apparatus specifically designed for the use of the blind and partially sighted</p>                                                                                                                                                                                                          |
| ex 91.01             | <p>Pocket-watches, wrist-watches and other watches, including stop-watches:</p> <p>— Braille watches with cases other than of precious metals</p>                                                                                                                                                                                                                                                                                                                              |
| 92.11                | <p>Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers:</p> <p>ex A. II. Sound reproducers:</p> <p>— Record-players and cassette players specially designed or adapted for the blind and partially sighted</p>                                                                                                                 |
| 92.12                | <p>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 recordings:</p> <p>ex B. II. a) 2. Other:</p> <p>— Talking books</p> <p>ex B. II. b) 2. Other:</p> <p>— Talking books</p> <p>— Magnetic tapes and cassettes for the production of braille and talking books</p> |
| 97.04                | <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. Other:</p> <p>— Table games and accessories specially adapted for the use of the blind and partially sighted</p>                                                                                                                                                                                                  |
| Various              | <p>— Electronic reading machines for the blind and partially sighted</p> <p>— All other articles specially designed for the educational, scientific or cultural advancement of the blind and partially sighted</p>                                                                                                                                                                                                                                                             |

## II

(Acts whose publication is not obligatory)

## COUNCIL

## COUNCIL DECISION

of 8 May 1979

on the conclusion of the Protocol to the Agreement on the importation of educational,  
scientific and cultural materials

(79/505/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

*Article 1*

Having regard to the Treaty establishing the European Economic Community,

1. The Protocol of 26 November 1976 to the Agreement on the importation of educational, scientific and cultural materials is hereby approved on behalf of the European Economic Community.

Having regard to the recommendation from the Commission,

The text of the Protocol is annexed to this Decision.

Whereas the Agreement on the importation of educational, scientific and cultural materials, known as the Florence Agreement, drawn up on the initiative of Unesco, is intended to facilitate the free flow of books, publications and educational, scientific and cultural materials; whereas for this purpose the Agreement includes *inter alia* provision for the non-application of customs duties on the importation of such articles;

2. When the Protocol is signed it shall be declared that the Community:

- shall not be bound by Parts II and IV,
- shall not be bound by Annexes C. 1, F, G and H.

*Article 2*

Whereas on 26 November 1976 the 19th General Conference of Unesco adopted a Protocol to the Florence Agreement in order to extend relief from customs duties to a number of articles hitherto excluded from such relief; whereas this Protocol, although constituting an act complementing the Agreement, should nevertheless be considered a separate instrument;

The President of the Council is hereby authorized to designate the person empowered to sign the Protocol in order to bind the Community.

*Article 3*

The President of the Council shall deposit the act of acceptance provided for in paragraph 14 (c) of the Protocol.

Done at Brussels, 8 May 1979.

Whereas, subject to recourse to the possibilities afforded by paragraph 16 (a) of the Protocol, the provisions of the Protocol are in conformity with the aims of the European Economic Community; whereas it is therefore desirable to conclude this Protocol and at the same time make the declarations referred to in paragraph 16 (a).

*For the Council*

*The President*

P. BERNARD-REYMOND

## ANNEX

PROTOCOL TO THE AGREEMENT ON THE IMPORTATION OF EDUCATIONAL,  
SCIENTIFIC AND CULTURAL MATERIALS <sup>(1)</sup>

THE CONTRACTING STATES parties to the Agreement on the importation of educational, scientific and cultural materials, adopted by the General Conference of the United Nations Educational, Scientific and Cultural Organization at its fifth session held in Florence in 1950,

REAFFIRMING the principles on which the Agreement, hereinafter called 'the Agreement', is based.

CONSIDERING that this Agreement has proved to be an effective instrument in lowering customs barriers and reducing other economic restrictions that impede the exchange of ideas and knowledge,

CONSIDERING, nevertheless, that in the quarter of a century following the adoption of the Agreement, technical progress has changed the ways and means of transmitting information and knowledge, which is the fundamental objective of that Agreement,

CONSIDERING, further, that the developments that have taken place in the field of international trade during this period have, in general, been reflected in greater freedom of exchanges,

CONSIDERING that since the adoption of the Agreement, the international situation has changed radically owing to the development of the international community, in particular through the accession of many States to independence,

CONSIDERING that the needs and concerns of the developing countries should be taken into consideration, with a view to giving them easier and less costly access to education, science, technology and culture,

RECALLING the provisions of the Convention on the means of prohibiting and preventing the illicit import, export and transfer of ownership of cultural property, adopted by the General Conference of Unesco in 1970, and those of the Convention concerning the protection of the world cultural and natural heritage, adopted by the General Conference in 1972,

RECALLING, moreover, the customs conventions concluded under the auspices of the Customs Cooperation Council, in consultation with the United Nations Educational, Scientific and Cultural Organization, concerning the temporary importation of educational, scientific and cultural materials,

CONVINCED that new arrangements should be made and that such arrangements will contribute even more effectively to the development of education, science and culture which constitute the essential bases of economic and social progress,

RECALLING resolution 4.112 adopted by the General Conference of Unesco at its 18th session,

HAVE AGREED AS FOLLOWS:

## I

1. The contracting States undertake to extend to the materials listed in Annexes A, B, D and E and also,

<sup>(1)</sup> Protocol adopted on the Report of Programme Commission II at the 34th plenary meeting on 26 November 1976.

where the Annexes in question have not been the subject of a declaration under paragraph 16 (a) below, Annexes C, 1, F, G and H, to the present Protocol exemption from customs duties and other charges on, or in connection with, their importation, as set out in Article I (1) of the Agreement, provided such materials fulfil the conditions laid down in these Annexes and are the products of another contracting State.

2. The provisions of paragraph 1 of this Protocol shall not prevent any contracting State from levying on imported materials:

- (a) internal taxes or any other internal charges of any kind, imposed at the time of importation or subsequently, not exceeding those applied directly or indirectly to like domestic products;
- (b) fees and charges, other than customs duties, imposed by governmental or administrative authorities on, or in connection with, importation, limited in amount to the approximate cost of the services rendered, and representing neither an indirect protection to domestic products nor a taxation of imports for revenue purposes.

## II

3. Notwithstanding paragraph 2 (a) of this Protocol, the contracting States undertake not to levy on the materials listed below any internal taxes or other internal charges of any kind, imposed at the time of importation or subsequently:

- (a) books and publications consigned to the libraries referred to in paragraph 5 of this Protocol;
- (b) official, parliamentary and administrative documents published in their country of origin;
- (c) books and publications of the United Nations or any of its specialized agencies;
- (d) books and publications received by the United Nations Educational, Scientific and Cultural Organization and distributed free of charge by it or under its supervision;
- (e) publications intended to promote tourist travel outside the country of importation, sent and distributed free of charge;
- (f) articles for the blind and other physically and mentally handicapped persons:
  - (i) books, publications and documents of all kinds in raised characters for the blind;
  - (ii) other articles specially designed for the educational, scientific or cultural advancement of the blind and other physically or mentally handicapped persons which are imported directly by institutions or organizations concerned with the education of, or assistance to the blind and other physically or mentally handicapped persons approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

## III

4. The contracting States undertake not to levy on the articles and materials referred to in the Annexes to this

Protocol any customs duties, export duties or duties levied on goods leaving the country, or other internal taxes of any kind, levied on such articles and materials when they are intended for export to other contracting States.

## IV

5. The contracting States undertake to extend the granting of the necessary licences and/or foreign exchange provided for in Article II, paragraph 1, of the Agreement, to the importation of the following materials:

- (a) books and publications consigned to libraries serving the public interest, including the following:
  - (i) national libraries and other major research libraries;
  - (ii) general and specialized academic libraries, including university libraries, college libraries, institute libraries and university extra-mural libraries;
  - (iii) public libraries;
  - (iv) school libraries;
  - (v) special libraries serving a group of readers who form an entity, having particular and identifiable subjects of interest, such as government libraries, public authority libraries, industrial libraries and libraries of professional bodies;
  - (vi) libraries for the handicapped and for readers who are unable to move around, such as libraries for the blind, hospital libraries and prison libraries;
  - (vii) music libraries, including record libraries;
- (b) books adopted or recommended as textbooks in higher educational establishments and imported by such establishments;
- (c) books in foreign languages, with the exception of books in the principal native language or languages of the importing country;
- (d) films, slides, video-tapes and sound recordings of an educational, scientific or cultural nature, imported by organizations approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

## V

6. The contracting States undertake to extend the granting of the facilities provided for in Article III of the Agreement to materials and furniture imported

exclusively for showing at a public exhibition of objects of an educational, scientific or cultural nature approved by the competent authorities of the importing country and for subsequent re-exportation.

7. Nothing in the foregoing paragraph shall prevent the authorities of an importing country from taking such steps as may be necessary to ensure that the materials and furniture in question will in fact be re-exported at the close of the exhibition.

## VI

8. The contracting States undertake:

- (a) to extend to the importation of the articles covered by the present Protocol the provisions of Article IV of the Agreement;
- (b) to encourage through appropriate measures the free flow and distribution of educational, scientific and cultural objects and materials produced in the developing countries.

## VII

9. Nothing in this Protocol shall affect the right of contracting States to take measures, in conformity with their legislation, to prohibit or limit the importation of articles, or their circulation after importation, on grounds relating directly to national security, public order or public morals.

10. Notwithstanding other provisions of this Protocol, a developing country, which is defined as such by the practice established by the General Assembly of the United Nations and which is a Party to the Protocol, may suspend or limit the obligations under this Protocol relating to importation of any object or material if such importation causes or threatens to cause serious injury to the nascent indigenous industry in that developing country. The country concerned shall implement such action in a non-discriminatory manner. It shall notify the Director-General of the United Nations Educational, Scientific and Cultural Organization of any such action, as far as practicable in advance of implementation, and the Director-General of the United Nations Educational, Scientific and Cultural Organization shall notify all Parties to the Protocol.

11. This Protocol shall not modify or affect the laws and regulations of any contracting State or any of its

international treaties, conventions, agreements or proclamations, with respect to copyright, trade marks or patents.

12. Subject to the provisions of any previous conventions to which they may have subscribed for the settlement of disputes, the contracting States undertake to have recourse to negotiation or conciliation with a view to settlement of any disputes regarding the interpretation or the application of this Protocol.

13. In case of a dispute between contracting States relating to the educational, scientific or cultural character of imported materials, the interested parties may, by common agreement refer it to the Director-General of the United Nations Educational, Scientific and Cultural Organization for an advisory opinion.

## VIII

14. (a) This Protocol, of which the English and French texts are equally authentic, shall bear today's date and shall be open to signature by all States Parties to the Agreement, as well as by customs or economic unions, provided that all the Member States constituting them are also Parties to the Protocol.

The term 'State' or 'country' as used in this Protocol, or in the Protocol referred to in paragraph 18, shall be taken to refer also, as the context may require, to the customs or economic unions and, in all matters which fall within their competence with regard to the scope of this Protocol, to the whole of the territories of the Member States which constitute them, and not to the territory of each of these States.

It is understood that, in becoming a Contracting Party to this Protocol, such customs or economic unions will also apply the provisions of the Agreement on the same basis as is provided in the preceding paragraph with respect to the Protocol.

- (b) This Protocol shall be subject to ratification or acceptance by the signatory States in accordance with their respective constitutional procedures.
- (c) The instruments of ratification or acceptance shall be deposited with the Secretary-General of the United Nations.

15. (a) The States referred to in paragraph 14 (a) which are not signatories of this Protocol may accede to this Protocol.

- (b) Accession shall be effected by the deposit of a formal instrument with the Secretary-General of the United Nations.
16. (a) The States referred to in paragraph 14 (a) of this Protocol may, at the time of signature, ratification, acceptance or accession, declare that they will not be bound by Part II, Part IV, Annex C. 1, Annex F, Annex G and Annex H, or by any of these Parts or Annexes. They may also declare that they will be bound by Annex C. 1 only in respect of contracting States which have themselves accepted that Annex.
- (b) Any contracting State which has made such a declaration may withdraw it, in whole or in part, at any time by notification to the Secretary-General of the United Nations, specifying the date on which such withdrawal takes effect.
- (c) States which have declared, in accordance with subparagraph (a) of this paragraph, that they will not be bound by Annex C. 1, shall necessarily be bound by Annex C. 2. Those which have declared that they will be bound by Annex C. 1 only in respect of contracting States which have themselves accepted that Annex shall necessarily be bound by Annex C. 2 in respect of contracting States which have not accepted Annex C. 1.
17. (a) This Protocol shall come into force six months after the date of deposit of the fifth instrument of ratification, acceptance or accession with the Secretary-General of the United Nations.
- (b) It shall come into force for every other State six months after the date of the deposit of its instrument of ratification, acceptance or accession.
- (c) Within one month following the expiration of the periods mentioned in subparagraphs (a) and (b) of this paragraph, the contracting States to this Protocol shall submit a report to the United Nations Educational, Scientific and Cultural Organization on the measures which they have taken to give full effect to the Protocol.
- (d) The United Nations Educational, Scientific and Cultural Organization shall transmit these reports to all States Parties to this Protocol.
18. The Protocol annexed to the Agreement, and made an integral part thereof, as provided for in Article XVII of the Agreement, is hereby made an integral part of this Protocol and shall apply to obligations incurred under this protocol and to products covered by this Protocol.
19. (a) Two years after the date of the coming into force of this Protocol, any contracting State may denounce this Protocol by an instrument in writing deposited with the Secretary-General of the United Nations.
- (b) The denunciation shall take effect one year after the receipt of the instrument of denunciation.
- (c) Denunciation of the Agreement pursuant to Article XIV thereof shall automatically imply denunciation of this Protocol.
20. The Secretary-General of the United Nations shall inform the States referred to in paragraph 14 (a), as well as the United Nations Educational, Scientific and Cultural Organization, of the deposit of all the instruments of ratification, acceptance or accession referred to in paragraphs 14 and 15; of declarations made and withdrawn under paragraph 16 of the dates of entry into force of this Protocol in accordance with paragraph 17 (a) and (b); and of the denunciations provided for in paragraph 19.
21. (a) This Protocol may be revised by the General Conference of the United Nations Educational, Scientific and Cultural Organization. Any such revision, however, shall be binding only upon States that become Parties to the revising Protocol.
- (b) Should the General Conference adopt a new Protocol revising this Protocol either totally or in part, and unless the new Protocol provides otherwise, the present Protocol shall cease to be open to signature, ratification, acceptance or accession as from the date of the coming into force of the new revising Protocol.
22. This Protocol shall not change or modify the Agreement.
23. Annexes A, B, C. 1, C. 2, D, E, F, G and H are hereby made an integral part of this Protocol.
24. In accordance with Article 102 of the Charter of the United Nations, this Protocol shall be registered by the Secretary-General of the United Nations on the date of its coming into force.

In faith whereof the undersigned, duly authorized, have signed this Protocol on behalf of their respective governments.

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ANNEX A**Books, publications and documents**

- (i) Printed books, irrespective of the language in which they are printed and whatever the amount of space given over to illustrations, including the following:
  - (a) luxury editions;
  - (b) books printed abroad from the manuscript of an author resident in the importing country;
  - (c) children's drawing and painting books;
  - (d) school exercise books (workbooks) with printed texts and blank spaces to be filled in by the pupils;
  - (e) crossword puzzle books containing printed texts;
  - (f) loose illustrations and printed pages in the form of loose or bound sheets and reproduction proofs or reproduction films to be used for the production of books.
- (ii) Printed documents or reports of a non-commercial character.
- (iii) Microforms of the articles listed under items (i) and (ii) of this Annex, as well as of those listed under items (i) to (vi) of Annex A to the Agreement.
- (iv) Catalogues of films, recordings or other visual and auditory material of an educational, scientific or cultural character.
- (v) Maps and charts of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics, and also meteorological and geophysical diagrams.
- (vi) Architectural, industrial or engineering plans and designs and reproductions thereof.
- (vii) Bibliographical information material for distribution free of charge.

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ANNEX B**Works of art and collectors' pieces of an educational, scientific or cultural character**

- (i) Paintings and drawings, whatever the nature of the materials on which they have been executed entirely by hand, including copies executed by hand, but excluding manufactured decorated wares.
  - (ii) Ceramics and mosaics on wood, being original works of art.
  - (iii) Collectors' pieces and objects of art consigned to galleries, museums and other institutions approved by the competent authorities of the importing country for the purpose of duty-free entry of those types of materials, on condition they are not resold.
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## ANNEX C. 1

## Visual and auditory materials

- (i) Films <sup>(1)</sup> filmstrips, microforms and slides.
- (ii) Sound recordings.
- (iii) Patterns, models and wall charts of an educational, scientific or cultural character, except toy models.
- (iv) Other visual and auditory materials, such as:
  - (a) video-tapes, kinescopes, video-discs, videograms and other forms of visual and sound recordings;
  - (b) microcards, microfiches and magnetic or other information storage media required in computerized information and documentation services;
  - (c) materials for programmed instruction, which may be presented in kit form, with the corresponding printed materials, including video-cassettes and audio-cassettes;
  - (d) transparencies, including those intended for direct projection or for viewing through optical devices;
  - (e) holograms for laser projection;
  - (f) mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae;
  - (g) multi-media kits;
  - (h) materials for the promotion of tourism, including those produced by private concerns, designed to encourage the public to travel outside the country of importation.

(The exemptions provided for in the present Annex C.1 shall not apply to:

- (a) unused microform stock and unused visual and auditory recording media and their specific packaging such as cassettes, cartridges, reels;
- (b) visual and auditory recordings with the exception of materials for the promotion of tourism covered by paragraph (iv) (h), produced by or for a private commercial enterprise, essentially for advertising purposes;
- (c) visual and auditory recordings in which the advertising matter is in excess of 25% by time. In the case of the materials for the promotion of tourism covered by paragraph (iv) (h), this percentage applies only to private commercial publicity.)

## ANNEX C. 2

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

Visual and auditory materials of an educational, scientific or cultural character, when imported by organizations (including, at the discretion of the importing country, broadcasting and television organizations) or by any other public or private institution or association, approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of materials or when produced by the United Nations or any of its specialized agencies and including the following:

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<sup>(1)</sup> The duty-free entry of exposed and developed cinematographic films for public commercial exhibition or sale may be limited to negatives, it being understood that this limitation shall not apply to films (including newsreels) when admitted duty-free under the provisions of Annex C. 2 to this Protocol.

- (i) films, filmstrips, microfilms and slides;
- (ii) newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported in either negative form, exposed and developed, or positive form, printed and developed, it being understood that duty-free entry may be limited to two copies of each subject for copying purposes;
- (iii) archival film material (with or without sound track) intended for use in connection with newsreel films;
- (iv) recreational films particularly suited for children and youth;
- (v) sound recordings;
- (vi) video-tapes, kinescopes, video-discs, videograms and other forms of visual and sound recordings;
- (vii) microcards, microfiches and magnetic or other information storage media required in computerized information and documentation services;
- (viii) materials for programmed instruction, which may be presented in kit form, with the corresponding printed materials, including video-cassettes and audio-cassettes;
- (ix) transparencies, including those intended for direct projection or for viewing through optical devices;
- (x) holograms for laser projection;
- (xi) mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae;
- (xii) multi-media kits.

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#### ANNEX D

##### Scientific instruments or apparatus

- (i) Scientific instruments or apparatus, provided:
  - (a) that they are consigned to public or private scientific or educational institutions approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, and used for non-commercial purposes under the control and responsibility of these institutions;
  - (b) that instruments or apparatus of equivalent scientific value are not being manufactured in the country of importation.
- (ii) Spare parts, components or accessories specifically matching scientific instruments or apparatus, provided 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.
- (iii) Tools to be used for the maintenance, checking, gauging or repair of scientific instruments, provided 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 country of importation.

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**ANNEX E****Articles for the blind and other handicapped persons**

- (i) All articles specially designed for the educational, scientific or cultural advancement of the blind which are imported directly by institutions or organizations concerned with the education of, or assistance to, the blind, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, including:
  - (a) talking books (discs, cassettes or other sound reproductions) and large-print books;
  - (b) phonographs and cassette players, specially designed or adapted for the blind and other handicapped persons and required to play the talking books;
  - (c) equipment for the reading of normal print by the blind and partially sighted, such as electronic reading machines, television enlargers and optical aids;
  - (d) equipment for the mechanical or computerized production of braille and recorded material, such as stereo-typing machines, electronic braille, transfer and pressing machines; braille computer terminals and displays;
  - (e) braille paper, magnetic tapes and cassettes for the production of braille and talking books;
  - (f) aids for improving the mobility of the blind, such as electronic orientation and obstacle detection appliances and white canes;
  - (g) technical aids for the education, rehabilitation, vocational training and employment of the blind, such as braille watches, braille typewriters, teaching and learning aids, games and other instruments specifically adapted for the use of the blind.
- (ii) All materials specially designed for the education, employment and social advancement of other physically or mentally handicapped persons, directly imported by institutions or organizations concerned with the education, of or assistance to, such persons, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent objects are not being manufactured in the importing country.

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**ANNEX F****Sports equipment**

Sports equipment intended exclusively for amateur sports associations or groups approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent materials are not being manufactured in the importing country.

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*ANNEX G***Musical instruments and other musical equipment**

Musical instruments and other musical equipment intended solely for cultural institutions or music schools approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, provided that equivalent instruments and other equipment are not being manufactured in the importing country.

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*ANNEX H***Material and machines used for the production of books, publications and documents**

- (i) Material used for the production of books, publications and documents (paper pulp, recycled paper, newsprint and other types of paper used for printing, printing inks, glue, etc.).
  - (ii) Machines for the processing of paper pulp and paper and also printing and binding machines, provided that machines of equivalent technical quality are not being manufactured in the importing country.
-