

**Importation of educational,
scientific and cultural materials**

**A guide to the operation of the
'Florence Agreement'
and its Protocol**

Adopted respectively by the
General Conference of Unesco
at Florence in 1950 and at
Nairobi in 1976

Unesco

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Foreword

The purpose of this pamphlet is to present a description of the Agreement on the Importation of Educational, Scientific and Cultural Materials, the so-called 'Florence Agreement' (1950), and the Protocol to it (1976).

The pamphlet seeks to provide simple, practical information on the operation of these two related instruments. It is intended to help interested organizations and individuals familiarize themselves with their mechanisms and derive the maximum benefit from their provisions.

The present edition of the pamphlet is a revision of the fourth edition issued in 1969 concerning the Agreement alone.

The texts of the two instruments¹ appear at the end of the pamphlet. The list of contracting States will be found on the loose leaf inserted.

1. Agreement on the Importation of Educational, Scientific and Cultural Materials. Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials.

Purpose of the Agreement and its Protocol

The major purpose of the Agreement and the Protocol, as their titles indicate, is to make it easier to import educational, scientific and cultural materials. They reduce tariff, tax, currency and trade obstacles to the international circulation of these materials, permitting organizations and individuals to obtain them from abroad with less difficulty and at less cost.

The Protocol broadens the scope of the Agreement, by extending the benefits it offers to additional objects and by granting further benefits to a number of materials.

The Agreement and the Protocol are sponsored by the United Nations Educational, Scientific and Cultural Organization. The Agreement was initiated in accordance with one of the main constitutional objectives of Unesco which is to facilitate the 'exchange of publications, objects of artistic and scientific interest and other materials of information' and to recommend international agreements which will promote 'the free flow of ideas'. Reaffirming these principles on which the Agreement is based, the Protocol points to the accession since 1950 of many developing countries to national sovereignty and to the necessity of taking into account their needs and concerns with a view to giving them easier and less costly access to education, science, technology and culture.

Historical background

At the same time as it adopted, at its third session held in Beirut in 1948, the first Unesco international convention, known

as the 'Beirut Agreement',¹ the General Conference—the supreme body of the Organization—also decided to seek the adoption of a wider agreement to overcome the increasingly formidable economic obstacles to the flow of ideas. The Beirut Agreement, which was intended to replace the earlier Convention for Facilitating the International Circulation of Films of an Educational Character adopted by the League of Nations in 1933, was restricted to facilitating the circulation of visual and auditory materials. The proposed new agreement was very much wider in scope. Although designed to promote education, science and culture, it was in effect a tariff and trade instrument. Consequently, the first draft prepared by the Unesco Secretariat was submitted to a meeting of the contracting parties to the General Agreement on Tariffs and Trade (GATT), which produced a revised text deemed to be both technically sound and capable of wide acceptance. The next step was the convening of a meeting of experts in 1950, attended by representatives of twenty-five Member States of Unesco. In the light of comments received from governments, the meeting prepared a further draft. This text, which was to become the Agreement on the Importation of Educational, Scientific and Cultural Materials, was submitted to the General Conference and unanimously adopted by it at its fifth session, held in Florence in July 1950.

The Agreement was opened for signature on 22 November 1950, at United Nations Headquarters in New York. It entered into force on 21 May 1952, with the ratification or acceptance of ten States.

In the ensuing period, scientific and technological progress brought about a transformation in the means of transmitting knowledge, marked not only by the appearance of new materials but also by the evolution of new forms and methods of communication. And as technology changed, so did the patterns of trade. When the Agreement was drafted, a maze of economic obstacles hampered the flow of educational, scientific and cultural materials. High customs duties, import licensing systems, quotas and currency restrictions were widely imposed. Subsequently, the trend towards the liberalization of trade

1. See *A Guide to the Operation of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character*, 'Beirut Agreement', Unesco, 1954, 2nd ed., 1969.

resulted in an appreciable lowering of tariff and other barriers. This new situation could not but facilitate reconsideration of the Agreement with a view to extending its scope. It was thought moreover, that the ensuing loss of fiscal revenue would probably be small since the duties imposed on educational, scientific and cultural materials are usually low. It thus seemed desirable, given the enhanced opportunities for social progress and international understanding that would result, to take a further step towards eliminating the obstacles that still impeded the international circulation of the materials in question.

Unesco, therefore, convened two meetings of governmental experts in Geneva, the first in October 1957, the second in November 1967 to examine the application of the Agreement and to encourage additional countries to adhere to it. At the 1957 meeting fifty-two States were represented while sixty-six States sent experts to the 1967 meeting. Both review meetings, which were also attended by observers of intergovernmental organizations, gave rise to full and useful exchanges of views. Experts from States applying the Agreement described and compared the way in which the Agreement had been operating in their respective countries. Representatives from States not yet applying the Agreement obtained guidance concerning the problems which had deterred them from joining. Non-governmental organizations submitted observations from their viewpoint as users of the Agreement. The meetings concluded that the Agreement as has been done previously but also its possible effective instrument in reducing the barriers which customs duties and other economic restrictions impose on the circulation of educational, scientific and cultural materials. The Agreement was intended essentially to promote social and cultural progress in line with the general objectives of Unesco and, the 1967 meeting added, was in line also with the Declaration of the Principles of International Cultural Co-operation, adopted by the General Conference in 1966.

Another general conclusion of the experts referred to the great technological progress that had occurred since the adoption of the Agreement in 1950 and that had affected almost all the categories of materials covered. This had resulted in a vast increase in production and a commensurate expansion of trade. Moreover, major transformations in the patterns of education, science and culture had created new uses for the materials. At both meetings, recommendations were made for the most

liberal interpretation and application of the provisions of the Agreement.

These recommendations however had a limited impact. For this reason, a third meeting of governmental experts was convened in 1973 to examine not only the application of the Agreement as has been done previously but also its possible extension to additional categories of materials and in particular to those born of the technical progress achieved since the adoption of the Agreement twenty-five years earlier. The meeting, which also took place in Geneva, was held in November-December 1973 and was attended by experts from sixty-four States and by observers from international governmental and non-governmental organizations. This meeting recommended the preparation of one or more protocols to the Agreement, which would provide additional facilities.

The General Conference endorsed this recommendation and authorized the convening of a special intergovernmental committee of technical and legal experts, to which a first draft of a Protocol prepared by the Unesco Secretariat was submitted. The Committee met at Unesco in Paris in March 1976 and was attended by representatives of sixty-four States and a large number of observers from international organizations, mostly non-governmental. In the light of comments received from governments, the special committee prepared a further draft of the Protocol. This text was adopted by the General Conference at its nineteenth session, in Nairobi in November 1976. The newly adopted Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials, was opened for signature on 1 March 1977 at United Nations Headquarters in New York. It will enter 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.

In the following pages, the conclusions of the Geneva meetings and of the special committee have provided the basis for the explanations and clarifications of the texts of the Agreement and the Protocol.

Relationship between the Agreement and the Protocol

It is very important to note that the Protocol is an instrument closely linked to the basic Agreement. Indeed, the Protocol is open only to States that are parties to the Agreement. It follows that in order to become party to the Protocol, a State must first join the Agreement. But States can be parties to the Agreement alone without joining the Protocol. This means that the Protocol does not in any way change or modify the rights and obligations stemming from the Agreement for contracting parties thereto that do not join the Protocol.

As regards contracting parties, the Protocol provides that it is also open to customs or economic unions, provided that all the Member States constituting them are also parties to the Protocol. When this is the case, the Protocol and the Agreement apply to the whole of the territories of the Member States which constitute these unions, and not to the territory of each of these States taken separately.

Main benefits offered

The Agreement and the Protocol provide substantial facilities for the importation of the materials they cover. Their central feature is exemption from customs duties.

Contracting parties to the Agreement undertake not to apply customs duties on any of the numerous materials listed in the five annexes to the Agreement under the following headings: Books, publications and documents (Annex A); Works of art and collectors' pieces of an educational, scientific and cultural character (Annex B); Visual and auditory materials of an educational, scientific and cultural character (Annex C); Scientific instruments and apparatus (Annex D); Articles for the blind (Annex E).

The Protocol extends this exemption from customs duties to a wide range of additional materials enumerated in nine annexes. The list of these annexes reproduces that of the annexes to the Agreement with the following additions and modifications: Visual and auditory materials (Annex C.1); Visual and auditory materials of an educational, scientific and cultural character (Annex C.2); Articles for the blind and

other handicapped persons (Annex E); Sports equipment (Annex F); Musical instruments and other musical equipment (Annex G); Materials and machines used for the production of books, publications and documents (Annex H). In respect of the annexes to the Protocol, it should be noted that at the time of joining the Protocol, States may declare that they will not be bound by Annex C.1, Annex F, Annex G and Annex H, or by any of these annexes. This is one of the main characteristics of the Protocol which, being much more liberal and wider in scope than the Agreement, had to be drafted in such a way as to permit States to exercise options as to the provisions they would wish to apply. The same declaration of non-application can be made by States in respect of two other provisions of the Protocol (Part II and Part IV), as will be seen below.

In addition to exemption from customs duties, the Agreement and the Protocol both provide for the granting of licences and/or foreign exchange for the importation of certain items. Under the Agreement, this benefit is offered unconditionally for a restricted number of objects and as far as possible for a large number of others. Under the Protocol, the unconditional granting of these facilities is extended to additional materials, but this is one of the two provisions mentioned above which States, at the time of joining the Protocol, may declare that they will not apply.

The second and last provision that can be the object of such a declaration relates to the suppression of internal taxes. This benefit does not exist in the Agreement, but only in the Protocol and it also applies only to a limited number of items.

Freedom from customs duties

Contracting States to the Agreement undertake not to apply customs duties on any of the materials listed in all its annexes without exception, provided such materials are the products of another contracting State. This reciprocity clause is not strictly applied since most contracting States do, in fact, extend the benefits of the Agreement to the items specified, whatever the country of origin or of importation. The Geneva meetings expressed the hope that this practice would be followed by other States applying the Agreement, as a means of extending its benefits more widely.

Under the Protocol, exemption from customs duties is extended to materials listed in all its annexes, except Annexes C.1, F, G and H when they are the subject of a declaration of non-application as already mentioned. The Protocol retains the reciprocity clause but it is to be hoped that States will follow the Geneva recommendations not to limit the advantages provided for solely to the products of other contracting States.

Charges upon importation, other than customs duties, are also waived by the Agreement, and this benefit is extended by the Protocol to the materials it covers. Neither instrument, however, prevents contracting States from levying on imported materials: (a) charges such as sales taxes, provided these charges do not exceed those applied to similar domestic products; (b) fees such as handling charges but not in excess of the cost of the services rendered. An exception to this rule is permitted by the Protocol, as will be explained below.

Foreign exchange and licensing regulations

In addition to providing exemption from customs duties and certain other charges for the materials covered by the Agreement, contracting States undertake, unconditionally, to grant licences and/or foreign exchange for the importation of the following items:

- (a) Books and publications consigned to public libraries and collections and to the libraries and collections of public educational, research or cultural institutions;
- (b) Official government publications;
- (c) Books and publications of the United Nations or any of the Specialized Agencies;
- (d) Books and publications received by Unesco 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) Books, publications and documents of all kinds in raised characters for the blind and other articles specially designed for the educational, scientific or cultural advancement of the blind.

Licences are also to be granted for materials imported for showing at an approved public exhibition and for subsequent re-exportation.

For other categories of educational, scientific and cultural

materials, the Agreement provides that contracting States will, as far as possible, grant licences and foreign exchange. The review meetings, while noting that the unfavourable balance of payments situation of many countries made it impossible for governments to assume any far-reaching commitment in this respect, affirmed that it was in the spirit of the Agreement to grant foreign exchange and licences for the importation of such materials and particularly for books. Many countries have in fact considerably relaxed their restrictions and have begun to give high priority to the granting of foreign currency for the acquisition of materials covered by the Agreement.

The Protocol extends the unconditional granting of licences and/or foreign exchange, for the importation of the following books and audio-visual materials, it being understood that this extension can be set aside by States not wishing to be bound by it:

- (a) Books and publications consigned to libraries serving the public interest, including:
 - (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.

From this Protocol list, it will be noted first that the term 'libraries serving the public interest' used in paragraph (a) of the list has a wider connotation than the more restrictive term 'libraries . . . of public educational, research or cultural institutions' contained in paragraph (a) of the preceding list in the Agreement. In view of the possibility that the notion of public libraries might be understood in a narrow sense, this substitution widens the scope of the types of library eligible to benefit from the granting of licences and/or foreign exchange. It removes difficulties of definition by providing an illustrative list of libraries meeting the new criterion of 'serving the public interest'.

It will be noted further that besides books for libraries, the Protocol adds two other categories of books to materials covered by the Agreement: books for higher educational establishments, which must be adopted or recommended as textbooks by these establishments and imported by them; books in foreign languages, excluding those in the principal native language(s) of the importing country. This extension provided for in the Protocol aims in particular at facilitating the importation of high-level scientific, technical and professional books which are important for development and may be lacking in some importing countries.

It will be noted lastly that the Protocol extends the foreign exchange and licensing facilities to some audio-visual materials on the double condition that they be of an educational, scientific and cultural nature and be consigned to institutions previously approved by the competent authorities in the importing country. This facility is limited to those types of audio-visual materials deemed to offer the most significant advantages for transmitting knowledge and to play an increasing role as tools of education.

Internal taxes

The suppression of internal taxes does not figure in any provision of the Agreement. We have seen that, on the contrary, exemption from customs duties does not prevent any contracting State from levying on imported materials internal taxes such as sales taxes and so on, and this is clearly stated in the text of the Agreement. At the Geneva meetings, it was pointed out that the internal taxes applied to like national products and that consequently it was difficult to see why foreign products should

be exempt from them. The meetings, however, concluded that the possibility should be borne in mind that countries might be prepared to waive their right to levy internal taxes on some types of articles, particularly books. They accordingly suggested the freest possible application of the Agreement with regard to internal taxes.

The Protocol repeats the provisions of the Agreement on internal taxes, which means that contracting States maintain their right to levy such taxes on all materials covered. The Protocol none the less provides, but in a part which can be set aside by any States not prepared to apply it and not wishing therefore to be bound by its provisions, that contracting States will undertake not to levy any internal taxes or other internal charges of any kind, imposed at the time of importation or subsequently, on the following limited number of articles:

- (a) Books and publications consigned to libraries serving the public interest (see list of libraries given above);
- (b) Official government publications;
- (c) Books and publications of the United Nations or any of the Specialized Agencies;
- (d) Books and publications received by Unesco 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) Books, publications and documents of all kinds in raised characters for the blind and other articles specially designed for the educational, scientific or cultural advancement of the blind and other physically or mentally handicapped persons.

It will be observed that the elimination of internal taxes applies here to the same types of articles as those listed in the Agreement for the granting of foreign exchange—except for paragraph (a) which deals with books and publications consigned to libraries serving the public interest and for paragraph (f) which adds to articles for the blind articles for other physically or mentally handicapped persons.

Abolition of other restrictions

Import restrictions

When the Agreement was drafted, it was recognized that removal of customs charges and easing of foreign exchange and licensing

controls did not eliminate all the obstacles to the international circulation of educational, scientific and cultural materials. Accordingly, a special Article (IV) was included under which contracting States undertake that they will as far as possible:

- (a) Continue their common efforts to promote by every means the free circulation of educational, scientific or cultural materials, and abolish or reduce any restrictions which are not referred to in the Agreement;
- (b) Simplify the administrative procedure governing the importation of educational, scientific or cultural materials;
- (c) Facilitate the expeditious and safe customs clearance of educational, scientific or cultural materials.

In their review of the Agreement, the governmental experts took note of the capital importance of this Article and expressed the hope that it would be implemented in the most liberal spirit. They attached such importance to it that they invited States applying the Agreement to keep under continuous review the measures of implementation they might take and to notify Unesco of such measures.

Under the terms of the Protocol, the contracting States undertake to extend to the importation of the materials covered by the Protocol the provisions of the above-mentioned Article IV of the Agreement. In addition they undertake to encourage through appropriate measures the free flow and distribution of educational, scientific and cultural objects and materials produced in the developing countries. This new provision was introduced in the Protocol as part of Unesco's efforts to facilitate not only the free flow of information but also a balanced two-way flow of information between developed and developing countries.

Implementation of both the Agreement and the Protocol, it may be noted, does not prevent contracting States from prohibiting or limiting importation on grounds relating directly to national security, public order or public morals. Nor does it modify existing regulations with respect to copyright, trade marks or patents.

Export restrictions

Another provision of the Protocol, which does not constitute an extension of an existing undertaking in the Agreement, but is absolutely new relates to export restrictions. This provision covers the materials listed in the annexes to the Protocol. It stipulates that contracting States will not impose any customs

duties, export duties or duties levied on goods leaving the country, or internal taxes of any kind when the materials in question are intended for export to other contracting States.

Materials covered

Let us now examine in somewhat more detail the various categories of materials which enjoy the duty-free privileges of the Agreement and those to which the Protocol extends these privileges.

Books, publications and documents (Annex A of the Agreement and Annex A of the Protocol)

Under the Agreement, books, newspapers, periodicals and many other categories of printed matter are granted duty-free entry. Printed music, maps and even tourist posters are similarly exempt. All the items of this annex to the Agreement, except architectural plans and designs, enjoy exemption from customs duties regardless of destination. Books are the most important category. The exemption granted to books is not subject to any qualification as to their educational, scientific and cultural character.

Under the Protocol, duty-free importation is extended to books, irrespective of the language in which they are printed and whatever the amount of space given over to illustrations. This extension covers the following articles, as well as the microforms thereof:

- (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 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.

In addition to thus broadening the meaning of the expression 'printed books' contained in the Agreement, the Protocol extends the duty-free treatment to other types of related materials. Printed documents or reports, which were unintentionally omitted from the Agreement, are now covered, together with

their microforms when they are of a non-commercial character. Microforms of some articles listed in the Agreement, notably of printed books, newspapers and periodicals are also covered. The Agreement grants exemption to catalogues of films, recordings or other audio-visual materials of an educational, scientific or cultural character, but subject to the condition that they should be issued by or on behalf of the United Nations or any of its Specialized Agencies; the Protocol extends the exemption to all such catalogues by removing this condition. Moreover the Protocol adds to geographical, hydrographical or astronomical maps and charts, covered by the Agreement, maps and charts depicting information in many other scientific fields such as geology, zoology, botany, etc. It finally adds to the objects in the Agreement, bibliographical information material for distribution free of charge.

Neither in the Agreement nor in the Protocol, is there any restriction regarding the destination of these materials. The only exception, in the Agreement, is that architectural, industrial or engineering plans and designs must be consigned to an approved institution by the importing country, but this condition is waived in the Protocol.

It should be noted that the freedom from duty does not extend to certain categories of articles, described at the end of Annex A to the Agreement, such as stationery.

Works of art and collectors' pieces of an educational, scientific and cultural character (Annex B to the Agreement and Annex B to the Protocol)

The principal items under these two annexes are paintings and drawings. These are granted duty-free entry regardless of destination. However, copies of paintings and drawings, to enjoy exemption, must be executed by hand. The Protocol specifies that exemption is granted to these articles, without any qualification as to the nature of the materials on which they are executed.

The review meetings of the Agreement recognized that great progress had been made in the printing of high-quality colour reproductions of works of art. The hope was expressed, therefore, that Member States could find ways of facilitating the dissemination of those reproductions which are of educational or cultural interest. The experts also noted that 'paintings' could be considered to include painted miniatures.

Among the categories included in Annex B to the Agreement are sculpture, collectors' pieces, and antiques which are defined as articles being in excess of 100 years of age. As a general rule, customs administrations require reasonable evidence of the age of the antique, the nature of the evidence (certification or expert assessment) varying from country to country. The experts agreed that, as far as possible, States should not require that the objects be of an educational, scientific and cultural character. Carpets qualify for exemption as antiques if over 100 years of age.

The Protocol adds to these materials ceramics and mosaics on wood, when they are original works of art. It also removes the condition in the Agreement that the galleries, museums and other approved institutions to which collectors' pieces must be consigned, should be of a public character.

Visual and auditory materials of an educational, scientific and cultural character (Annex C to the Agreement and Annex C.2 to the Protocol)

The visual and auditory materials listed under Annex C to the Agreement are films, film-strips, microfilms, slides, sound recordings, patterns, models and wall charts. These materials must be of an educational, scientific and cultural character and must be destined for an approved institution or organization. As a means of encouraging the international circulation of films and recordings for use by television or radio stations, the Agreement makes the point that approval may be extended to broadcasting organizations.

In the certification of organizations entitled to import sound recordings of an educational, scientific or cultural character, the experts recommended that States applying the Agreement might give consideration to approving the national committees and international member organizations of the International Music Council.

Films, which comprise the major category of this annex, have assumed an increasingly important role since the Agreement was drafted. The development of television has revolutionized the use of films, particularly for education, and this has been accompanied by striking innovations in production and distribution techniques. The experts accordingly recommended that all Member States should review their policy on the importation of films and other audio-visual material. More

specifically, they recommended that the Agreement should be considered to cover new types of recordings of visual images (kinescopes, video tapes, etc.). They also recommended that the privileges of the Agreement should be accorded to sound recordings, irrespective of their physical base, so as to include tapes, discs, etc., as well as ordinary gramophone records.

Customs administrations have undertaken to give sympathetic attention to any difficulties experienced by film organizations in the enjoyment of the privileges of the Agreement. Apart from the dispensations of the Agreement, it may be noted that procedures exist in some countries for the temporary importation of films of a cultural character which governments send abroad for showing under official auspices and for non-commercial purposes.

A special word should also be added about the exemption granted under the Agreement to films, film-strips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of the Specialized Agencies. This is the sole category of visual and auditory materials for which no specified destination is required. As a means of facilitating the customs identification of these materials, and also of books and publications produced within the United Nations family, a label was established and unanimously approved at the 1957 meeting. The label is reproduced on page 20.

Under Annex C.2 of the Protocol exemption from customs duties is extended in particular to new types of audio-visual materials brought about by technological progress. These materials include:

- (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.

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NACIONES UNIDAS

Envoi effectué sous le bénéfice de l'Accord pour l'importation d'objets de caractère éducatif, scientifique ou culturel. (UNESCO)

Dispatched under the terms of the Agreement on the Importation of Educational, Scientific and Cultural Materials. (UNESCO)

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*Label used by
United Nations and Specialized
Agencies*

This list is not restrictive. It is so phrased in the Protocol as to cover new materials, techniques and devices that might be developed in the future.

In addition to these items, the Protocol extends the exemption to some traditional audio-visual materials. These are archival film material intended for use in connection with news-reel films, and recreational films intended for children and young people.

It should be noted that all the materials listed in this annex to the Protocol are granted exemption subject to the same conditions as those laid down by Annex C to the Agreement. This is to say that the materials in question must be of an educational, scientific or cultural character and must be either consigned to approved institutions or produced by the United Nations or its Specialized Agencies.

Visual and auditory material (Annex C.1 to the Protocol)

Unlike Annex C.2 to the Protocol, just reviewed, this annex has no counterpart in any annex to the Agreement. Let us recall from the outset that States are free to set it aside, if they so desire, at the time of joining the Protocol, by making a declaration to that effect. States which make such a declaration, i.e. that they will not be bound by Annex C.1, are then necessarily bound by Annex C.2. This needs a word of explanation.

Annexes C.1 and C.2 to the Protocol have been drafted in the form of alternative proposals so as to give States the possibility of choosing which of the two they might be ready to apply. It follows that States which are willing to apply Annex C.1 will not make the declaration foreseen and, in their case, Annex C.1 will be binding, to the exclusion of Annex C to the Agreement and Annex C.2 to the Protocol. States which are not ready to apply Annex C.1, will make the declaration foreseen and they will then be bound by Annex C.2 which simply complements Annex C to the Agreement. In other words, Annex C.2 constitutes a minimum obligation, but States can choose to widen the scope of the Agreement by applying Annex C.1.

Indeed, Annex C.1 assimilates almost all the materials it covers to books by granting them equally favourable treatment, i.e. by extending the benefit of duty-free entry to them without this being subject to the double requirement that they should

be of an educational, scientific or cultural character and be consigned to approved institutions. The materials listed in this annex are those contained in Annex C to the Agreement—films, film-strips, microforms, slides, sound recordings, patterns, models, wall charts—plus the new types of materials listed under Annex C.2 above—video-tapes, kinescopes, video-discs, etc., on a non-restrictive basis. Freedom from duty does not, however, extend to certain articles, described at the end of Annex C.1, such as unused recording media and their packaging, for example cassettes, cartridges and reels.

Scientific instruments or apparatus (Annex D to the Agreement and Annex D to the Protocol)

The Agreement grants exemption to scientific instruments or apparatus intended exclusively for educational purposes or for pure scientific research. It specifies that these must be consigned to approved institutions and used under the control of these institutions.

The governmental experts attached considerable importance to the free circulation of scientific equipment, particularly for the developing countries. They stressed that this annex to the Agreement should be administered in the most liberal manner consonant with the great progress made in science and technology since the Agreement was drafted. Accordingly, they recommended that the notion of pure scientific research should be interpreted so as to exclude only those instruments and apparatus intended for commercial purposes.

In addition, the experts considered that the benefits accorded to instruments and apparatus should be extended, under certain conditions, to spare parts and attachments and to tools specially made for the maintenance, checking, gauging or repair of such instruments or apparatus.

As regards the requirement that the scientific instruments or apparatus should be consigned to, and used by, approved institutions, practical arrangements vary from country to country. A number of contracting States waive the requirement as to destination. The experts observed that, in any event, an institution should not have to seek approval on the occasion of each importation but that approval might be accorded on a permanent basis or for a given period open to extension. Furthermore, an approved institution need not itself be the importer since this could be done on its behalf, subject to

certain conditions. Moreover the customs authorities could, whenever possible, authorize provisional duty-free clearance for equipment imported by an institution which would seem to qualify for approval, on condition that approval is subsequently obtained,

Under the Agreement, exemption is granted only if articles of equivalent scientific value are not manufactured in the importing country. In practice, some countries waive this proviso. Other countries apply a system under which the competent ministry decides whether an equivalent article is produced domestically. In making this decision, the experts suggested, consideration should be given to whether the articles concerned were currently available or could be manufactured within a reasonable time, and could give equivalent service. The experts stressed the importance, in the interests of research and education, of speedy and liberal decisions, which might well be allowed to rest with directors of approved institutions.

The experts also recommended that States should do their utmost to facilitate the international circulation of scientific equipment intended for use by instrument repair centres established by Unesco in developing countries and by international scientific programmes sponsored by Unesco or other international organizations. Among these were the Oceanographic Exploration of the Indian Ocean and other Areas, the Arid Lands Project, the International Hydrological Decade, the International Cell Research Organization, the International Brain Research Organization, the International Institute of Seismology and Earthquake Engineering, and the Year of the Quiet Sun.

Considerable diversity of national practice is evident in the determination of the categories of scientific instruments or apparatus which should be given the privileges of Annex D to the Agreement. Any list would be subject to frequent revision in response to the changing requirements of scientific research. In addition, local conditions such as climate might call for certain equipment, which would not be necessary elsewhere—for example refrigerating equipment for tropical institutions. However, among the categories of scientific instruments or apparatus to which some countries accord the privileges of Annex D, the following may be cited as examples (it should be understood that this list is merely illustrative, and is not intended to be restrictive in any way):

- Astronomical instruments (e.g. coelostats, spectroheliographs, spectrohelioscopes, telescopes, transit instruments).
- Balances, analytical, chemical and other precision balances.
- Compound optical microscopes, whether or not provided with means of photographing or projecting the image.
- Electrical measuring, checking and analysing instruments and apparatus (e.g. ammeters, ohmmeters and voltmeters, frequency meters, measuring bridges, oscilloscopes and oscillographs, phase meters, potentiometers and synchrosopes).
- Geophysical instruments (e.g. seismographs and seismometers).
- Hydrological instruments (e.g. bucket-wheel current meters, rain gauges and indicators, level recorders, swell and tide recorders).
- Instruments and apparatus for measuring or checking quantities of heat, light or sound (e.g. calorimeters, luxmeters, photometers).
- Instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations (e.g. dosimeters, geiger counters, scintillation counters).
- Instruments and apparatus for physical or chemical analysis or research (e.g. colorimeters, polarimeters, refractometers, saccharimeters, spectrophotometers, spectrometers, spectroscopes).
- Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (e.g. metals, wood, textiles, paper or plastics).
- Meteorological instruments (e.g. actinometers, anemometers, nephoscopes, sunshine recorders).
- Microscopes and diffraction apparatus, electron and proton.
- Nuclear physics equipment.
- Turning now to the Protocol to the Agreement, its Annex D extends duty-free entry to all scientific instruments and apparatus, whether or not they are intended for educational purposes or pure scientific research. The Protocol excludes, however, instruments or apparatus intended for commercial purposes, since it maintains the condition regarding consignment to approved scientific or educational establishments and to use under the control of these establishments. The Protocol also maintains the condition that duty-free entry is granted only if instruments or apparatus of equivalent scientific value are not manufactured in the importing country.

Under the Protocol, exemption from customs is also accorded

to spare parts, components and accessories matching scientific instruments or apparatus, and to tools for the maintenance, checking, gauging or repair of such instruments or apparatus. These objects, which are not mentioned in the Agreement, must be imported at the same time as the scientific instruments. They can be imported subsequently, but in that case they must be identified as intended for instruments admitted duty-free. Tools of equivalent value must not be manufactured in the country of importation.

Articles for the blind (Annex E to the Agreement)

Articles for the blind and other handicapped persons
(Annex E to the Protocol)

Under the Agreement, reading materials in raised characters for the blind are granted unconditional exemption. Other materials for the advancement of the blind are exempt if imported by institutions or organizations approved within the framework of the Agreement.

At the suggestion of the World Council for the Welfare of the Blind, the experts in Geneva urged the contracting States to the Agreement to extend its Annex E, as far as possible, to other articles adapted for the use of the blind.

The Protocol renders this extension obligatory for its contracting States. It stipulates that all articles for the advancement of the blind must be admitted duty-free if imported by approved institutions or organizations and it gives a non-restrictive list of such articles prepared at the suggestion of the aforesaid council. This list includes such items as talking books, phonographs and cassette players, electronic reading machines, Braille paper, white canes, electronic orientation appliances, Braille watches, teaching aids, games, Braille computer terminals and displays, etc.

In addition to thus widening the list of materials for the blind, the Protocol extends exemption from customs duties to articles intended for other physically or mentally handicapped persons, not mentioned in the Agreement which is solely concerned in its Annex E with articles for the blind.

The Protocol specifically provides that such articles benefit from duty-free treatment if consigned to approved institutions or organizations and if equivalent objects are not manufactured in the importing country.

In a study for Unesco prepared by the Council of World

Organizations Interested in the Handicapped, it was suggested that the articles in question should be those specially designed for persons such as the orthopaedically or neurologically impaired, the mentally retarded or ill, the deaf and the chronically ill, and that these articles might include:

- (a) Prosthetic and orthotic appliances and the components thereof;
- (b) Technical aids required in daily living;
- (c) Wheelchairs and other aids for locomotion;
- (d) Communications devices for the deaf and those with language impairments;
- (e) Special equipment required for the rehabilitation, including education and training, of disabled persons;
- (f) Raw materials required for the manufacture of all the above.

Sports equipment (Annex F to the Protocol)

Subject to the double condition regarding destination and the non-manufacture of equivalent materials in the importing country, this annex to the Protocol adds sports equipment to the materials exempt from customs duties. Such equipment must be intended exclusively for approved amateur sports associations or groups.

It will be recalled that States are left free to set this annex aside when becoming parties to the Protocol.

*Musical instruments and other musical equipment
(Annex G to the Protocol)*

These may also be imported duty-free subject to the same conditions as those laid down for sports equipment. Importing bodies must be approved cultural institutions or music schools.

This annex is also optional.

*Materials and machines used for the production of books,
publications and documents (Annex H to the Protocol)*

In this last annex, the Protocol adds to the items exempt from duties, material used for the production of books such as paper pulp, recycled paper, newsprint, printing inks, glue, etc., as well as machines for the processing of paper, and printing and binding machines. While the materials for book production

are granted unconditional exemption, the machines benefit from exemption only if machines of equivalent technical quality are not manufactured in the country of importation.

This annex as well can be set aside by States that do not wish to be bound by its provisions.

Materials for public exhibition (Article III of the Agreement and Part V of the Protocol)

The Agreement stipulates that every possible facility is to be given to the importation of educational, scientific and cultural materials for showing at an approved public exhibition and for subsequent re-exportation. These facilities include exemption from customs duties and certain other charges and the granting of the necessary import licences. In addition, it is recommended that, both upon exportation and importation, the customs inspection should occur at the museum or place of exhibition, in the presence of a museum curator and his specialized staff.

The experts, noting that exhibitions entitled to these facilities have been held under the sponsorship of the International Council of Museums, recommended that exhibitions certified by that organization should be granted the privileges of Article III. The International Council of Museums, with the approval of the 1957 meeting, has established a label for that purpose, which is reproduced on page 29.

The Protocol extends the granting of the facilities provided for by the Agreement to materials and furniture—such as library materials and library furniture—temporarily imported under the same conditions as those required for objects of an educational, scientific or cultural character.

How to benefit

For individuals, no special formalities are required either by the Agreement or by the Protocol. They may import books or paintings, for example, in the same way as they did before, but will no longer be obliged to pay customs duties and some of the other charges previously applied.

Certain other categories of materials, however, such as educational films or scientific equipment, enjoy the privileges of the Agreement and the Protocol only if imported by an

institution or organization approved for this purpose by the authorities of the importing country. Each contracting State chooses the methods of certification it wishes to employ, i.e. the criteria to be adopted in granting approval to an institution or organization, the period of time for which approval is granted, etc. Examples of institutions and organizations which have been certified under the Agreement are: (a) schools and universities; (b) broadcasting organizations; (c) scientific laboratories; (d) public libraries; (e) public galleries and museums; (f) institutions and organizations concerned with the welfare of the blind.

It is for each government to determine which body shall be designated as the competent authority for purposes of certification, such as the Ministry of Education or of Finance. Institutions and organizations seeking certification should apply to the body so designated or to the National Commission for Unesco in their country.

How difficulties are handled

Few difficulties have arisen as to the interpretation or practical application of the Agreement and it is to be hoped that this will also be the case for the newly adopted Protocol. Should any difficulties occur, they might be dealt with in the following ways.

If an individual or an approved organization wishing to import any of the materials covered by the Agreement and its Protocol were denied the benefits they offer by the immediate administering agent (customs official, foreign exchange office, etc.), the prospective importer might bring this fact to the attention of the competent authorities in his country with a request for reconsideration. If he failed to obtain a satisfactory result, he could acquaint the exporter of the materials with the difficulty. The exporter might then notify the competent authorities in his own country, who, if they thought it appropriate, could raise the question with the authorities in the importing country.

By mutual agreement, States may seek from the Director-General of Unesco an advisory opinion as to the educational, scientific or cultural character of imported materials.

AGREEMENT ON THE IMPORTATION OF EDUCATIONAL, SCIENTIFIC
AND CULTURAL MATERIALS - UNESCO
ACCORD POUR L'IMPORTATION D'OBJETS DE CARACTÈRE ÉDUCATIF,
SCIENTIFIQUE OU CULTUREL - UNESCO



For customs use - Réservé à la douane

CONTENTS VERIFIED AT EXHIBITION CENTRE
VÉRIFIÉ AU CENTRE DE L'EXPOSITION

PACKAGE (MARK AND NUMBER)
COLIS (MARQUE ET NUMÉRO) :

WIRED AND SEALED
COLIS PLOMBÉ :

DATE :

CUSTOMS OFFICE STAMP

CACHET DU BUREAU

TITLE OF EXHIBITION

DÉNOMINATION DE L'EXPOSITION

THIS PACKAGE TO BE PRODUCED AT CUSTOMS OFFICE AT _____
CE COLIS DOIT ÊTRE PRÉSENTÉ AU SERVICE DES DOUANES DE :

I REQUEST THAT THIS PACKAGE BE CLEARED UNOPENED UNDER THE AGREEMENT FOR
DELIVERY TO (3)

JE SOUSSIGNÉ, PRIE LES AUTORITÉS DE BIEN VOULOIR AUTORISER, CONFORMÉMENT A
L'ACCORD, LE DÉDOUANEMENT DE CE COLIS ADRESSÉ A (3) ;

SENDER : Mr.
EXPÉDITEUR : M. :

SIGNATURE _____ DATE _____

(1) PORT OR PLACE OF EXPORTATION
(2) PORT OR PLACE OF IMPORTATION
(3) NAME OF EXHIBITION CENTRE

PORT OU BUREAU D'EXPORTATION
PORT OU BUREAU D'IMPORTATION
NOM DU CENTRE DE L'EXPOSITION

*Label used by
International Council of
Museums*

Role of Unesco

The Unesco Secretariat mainly serves as a channel for the exchange of information among contracting States. Both the Agreement and its Protocol provide that each contracting State is to send Unesco a report on measures of implementation; these reports are circulated to all Member States. The review meetings in Geneva noted that the Unesco Secretariat might, by informal consultation, assist States in resolving difficulties preventing them from becoming parties to the Agreement.

Relationship to the Agreement on Auditory and Visual Materials

The Agreement and the Protocol differ in a number of respects from the earlier Unesco Agreement: the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character (the Beirut Agreement) adopted by the General Conference in 1948.

While the instruments which are the subject of this pamphlet apply not only to auditory and visual materials but cover many other kinds of material as well, the Beirut Agreement is devoted exclusively to auditory and visual materials and is distinctive in two ways.

1. It grants—in addition to exemption from customs duties and other special import taxes or fees—freedom from quantitative restrictions and from the necessity of applying for an import licence.
2. It accords these benefits on the basis of the certified educational, scientific or cultural character of the materials, rather than upon their consignment to an approved institution or organization.

The Florence and Beirut Agreements are separate legal entities. Each entails its own procedures and governments may adhere to either or both.

The meeting held in Geneva in 1967, reviewing the two Agreements, found them to be complementary and hoped that a greater number of States would find it possible to adhere to both.

Other international agreements

Educational, scientific and cultural materials are frequently imported for temporary use and subsequently re-exported to the country of origin. This temporary importation called for special procedures. Accordingly, the Customs Co-operation Council, an intergovernmental organization, prepared, in consultation with Unesco, five customs conventions which supplement the Unesco instruments by providing for temporary importation.

The 1967 Geneva review meeting recommended that States that had not yet joined should consider becoming parties to the conventions on temporary importation. The five Conventions are as follows:

1. *Customs Convention (1961) concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events.* This Convention covers exhibitions or meetings concerned with any branch of learning, art, craft, sport or scientific, educational or cultural activity. It provides for the temporary admission, free of import duties and taxes, of goods to be displayed or used at an event. It also provides that import duties and taxes shall not be levied and that any import prohibitions and restrictions of an economic character shall be waived in respect of limited quantities of free publicity material in connection with the foreign goods displayed on such occasions. Materials covered include printed matter, catalogues, trade notices, price lists, advertising posters, calendars and photographs. Customs clearance should normally take place at the event.
2. *Customs Convention (1961) on the Temporary Importation of Professional Equipment.* This Convention applies, *inter alia*, to equipment owned by journalists, radio and television organizations, film producers, scientists, theatre companies and orchestras, who pursue their activities for a temporary period in the importing country. It provides that such equipment shall be granted temporary admission, free of import duties and taxes and of import restrictions.
3. *Customs Convention (1961) on the ATA Carnet for the Temporary Admission of Goods.* For temporary importation, a *carnet* has been established which relieves the importer of the requirement that a deposit be left during the period of importation and also serves as a customs declaration.

The *carnet* constitutes a guarantee underwritten by an approved association. It can be valid for temporary importation and temporary exportation in one or more countries, as well as for transit purposes.

4. *Customs Convention (1968) on the Temporary Importation of Scientific Equipment.* Under certain conditions, temporary admission is granted, free of import duties and taxes and of import restrictions, for scientific instruments and apparatus, and parts, accessories and tools, which are imported for scientific research or education and subsequently re-exported.
5. *Customs Convention (1970) on the Temporary Importation of Pedagogic Material.* This Convention covers any material used for purposes of education or vocational training such as slide and film-strip projectors, closed-circuit television equipment, audio-visual materials, mobile libraries, language laboratories, material for the handicapped, machine-tools for learning a trade or craft, etc. Under certain conditions, the Convention grants to this material as well as to spare parts and tools, the benefit of temporary admission free of import duties and taxes and free of import prohibition and restriction, subject to re-exportation.

Further details concerning these Conventions can be obtained from the Customs Co-operation Council, 40 Rue Washington, Brussels 5 (Belgium).

Where to apply for information

Individuals, institutions and organizations wishing to obtain further information about the Unesco Agreements should apply to the competent authority in their country such as the Ministry of Education or of Finance. Inquiries may also be addressed to: Division of Free Flow of Information and Communication Policies, Unesco, 7 Place de Fontenoy, 75700 Paris (France).

**Agreement
on the importation of educational,
scientific and cultural materials**

Preamble

The contracting States,

Considering that the free exchange of ideas and knowledge and, in general, the widest possible dissemination of the diverse forms of self-expression used by civilizations are vitally important both for intellectual progress and international understanding, and consequently for the maintenance of world peace;

Considering that this interchange is accomplished primarily by means of books, publications and educational, scientific and cultural materials;

Considering that the Constitution of the United Nations Educational, Scientific and Cultural Organization urges co-operation between nations in all branches of intellectual activity, including 'the exchange of publications, objects of artistic and scientific interest and other materials of information' and provides further that the Organization shall 'collaborate in the work of advancing the mutual knowledge and understanding of peoples, through all means of mass communication and to that end recommend such international agreements as may be necessary to promote the free flow of ideas by word and image';

Recognize that these aims will be effectively furthered by an international agreement facilitating the free flow of books, publications and educational, scientific and cultural materials; and

Have, therefore, agreed to the following provisions:

Article I

1. The contracting States undertake not to apply customs duties or other charges on, or in connexion with, the importation of:

- (a) Books, publications and documents, listed in Annex A to this Agreement;
 - (b) Educational, scientific and cultural materials, listed in Annexes B, C, D and E to this Agreement;
- which are the products of another contracting State, subject to the conditions laid down in those annexes.

2. The provisions of paragraph 1 of this article 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 authorities on, or in connexion 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.

Article II

1. The contracting States undertake to grant the necessary licences and/or foreign exchange for the importation of the following articles:

- (a) Books and publications consigned to public libraries and collections and to the libraries and collections of public, educational, research or cultural institutions;
- (b) Official government publications, that is, 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:
 - (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, which are imported directly by institutions or organizations concerned with the welfare of the blind, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

2. The contracting States which at any time apply quantitative restrictions and exchange control measures undertake to grant, as far as possible, foreign exchange and licences necessary for the importation of other educational, scientific or cultural materials, and particularly the materials referred to in the annexes to this Agreement.

Article III

1. The contracting States undertake to give every possible facility to the importation of educational, scientific or cultural materials, which are imported exclusively for showing at a public exhibition approved by the competent authorities of the importing country and for subsequent re-exportation. These facilities shall include the granting of the necessary licences and exemption from customs duties and internal taxes and charges of all kinds payable on importation, other than fees and charges corresponding to the approximate cost of services rendered.

2. Nothing in this article shall prevent the authorities of an importing country from taking such steps as may be necessary

to ensure that the materials in question shall be re-exported at the close of their exhibition.

Article IV

The contracting States undertake that they will as far as possible:

- (a) Continue their common efforts to promote by every means the free circulation of educational, scientific or cultural materials, and abolish or reduce any restrictions to that free circulation which are not referred to in this Agreement;
- (b) Simplify the administrative procedure governing the importation of educational, scientific or cultural materials;
- (c) Facilitate the expeditious and safe customs clearance of educational, scientific or cultural materials.

Article V

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

Article VI

This Agreement 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.

Article VII

Subject to the provisions of any previous conventions to which the contracting States 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 Agreement.

Article VIII

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.

Article IX

1. This Agreement, of which the English and French texts are equally authentic, shall bear today's date and remain open for signature by all Member States of the United Nations Educational, Scientific and Cultural Organization, all Member States of the United Nations and any non-member State to which an invitation may have been addressed by the Executive Board of the United Nations Educational, Scientific and Cultural Organization.

2. The Agreement shall be ratified on behalf of the signatory States in accordance with their respective constitutional procedure.

3. The instruments of ratification shall be deposited with the Secretary-General of the United Nations.

Article X

The States referred to in paragraph 1 of Article IX may accept this Agreement from 22 November 1950. Acceptance shall become effective on the deposit of a formal instrument with the Secretary-General of the United Nations.

Article XI

This Agreement shall come into force on the date on which the Secretary-General of the United Nations receives instruments of ratification or acceptance from 10 States.

Article XII

1. The States Parties to this Agreement on the date of its coming into force shall each take all the necessary measures for its fully effective operation within a period of six months after that date.

2. For States which may deposit their instruments of ratification or acceptance after the date of the Agreement coming into force, these measures shall be taken within a period of three months from the date of deposit.

3. Within one month of the expiration of the periods mentioned in paragraphs 1 and 2 of this article, the contracting States to this Agreement shall submit a report to the United Nations Educational, Scientific and Cultural Organization of the measures which they have taken for such fully effective operation.

4. The United Nations Educational, Scientific and Cultural Organization shall transmit this report to all signatory States to this Agreement and to the International Trade Organization (provisionally, to its Interim Commission).

Article XIII

Any contracting State may, at the time of signature or the deposit of its instrument of ratification or acceptance, or at any time thereafter, declare by notification addressed to the Secretary-General of the United Nations that this Agreement shall extend to all or any of the territories for the conduct of whose foreign relations that contracting State is responsible.

Article XIV

1. Two years after the date of the coming into force of this Agreement, any contracting State may, on its own behalf or on behalf of any of the territories for the conduct of whose foreign relations that contracting State is responsible,

denounce this Agreement by an instrument in writing deposited with the Secretary-General of the United Nations.

2. The denunciation shall take effect one year after the receipt of the instrument of denunciation.

Article XV

The Secretary-General of the United Nations shall inform the States referred to in paragraph 1 of Article IX, as well as the United Nations Educational, Scientific and Cultural Organization, and the International Trade Organization (provisionally, its Interim Commission), of the deposit of all the instruments of ratification and acceptance provided for in Articles IX and X, as well as of the notifications and denunciations provided for respectively in Articles XIII and XIV.

Article XVI

At the request of one-third of the contracting States to this Agreement, the Director-General of the United Nations Educational, Scientific and Cultural Organization shall place on the agenda of the next session of the General Conference of that Organization, the question of convoking a meeting for the revision of this Agreement.

Article XVII

Annexes A, B, C, D and E, as well as the Protocol annexed to this Agreement are hereby made an integral part of this Agreement.

Article XVIII

1. In accordance with Article 102 of the Charter of the United Nations, this Agreement shall be registered by the Secretary-General of the United Nations on the date of its coming into force.

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

Done at Lake Success, New York, this twenty-second day of November one thousand nine hundred and fifty in a single copy, which shall remain deposited in the archives of the United Nations, and certified true copies of which shall be delivered to all the States referred to in paragraph 1 of Article IX, as well as to the United Nations Educational, Scientific and Cultural Organization and to the International Trade Organization (provisionally, to its Interim Commission).

Annexes

Annex A

Books, publications and documents

- (i) Printed books.
- (ii) Newspapers and periodicals.
- (iii) Books and documents produced by duplicating processes other than printing.
- (iv) Official government publications, that is, official, parliamentary and administrative documents published in their country of origin.
- (v) Travel posters and travel literature (pamphlets, guides, time-tables, leaflets and similar publications), whether illustrated or not, including those published by private commercial enterprises, whose purpose is to stimulate travel outside the country of importation.
- (vi) Publications whose purpose is to stimulate study outside the country of importation.
- (vii) Manuscripts, including typescripts.
- (viii) Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the country of importation.
- (ix) Catalogues of films, recordings or other visual and auditory material of an educational, scientific or cultural character, being catalogues issued by or on behalf of the United Nations or any of its Specialized Agencies.
- (x) Music in manuscript or printed form, or reproduced by duplicating processes other than printing.
- (xi) Geographical, hydrographical or astronomical maps and charts.
- (xii) Architectural, industrial or engineering plans and designs, and reproductions thereof, intended for study in scientific establishments or educational institutions approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of articles.

(The exemptions provided by Annex A shall not apply to:

- (a) Stationery;

- (b) Books, publications and documents (except catalogues, travel posters and travel literature referred to above) published by or for a private commercial enterprise, essentially for advertising purposes;
- (c) Newspapers and periodicals in which the advertising matter is in excess of 70 per cent by space;
- (d) All other items (except catalogues referred to above) in which the advertising matter is in excess of 25 per cent by space. In the case of travel posters and literature, this percentage shall apply only to private commercial advertising matter.)

Annex B

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

- (i) Paintings and drawings, including copies, executed entirely by hand, but excluding manufactured decorated wares.
- (ii) Hand-printed impressions, produced from hand-engraved or hand-etched blocks, plates or other material, and signed and numbered by the artist.
- (iii) Original works of art of statuary or sculpture, whether in the round, in relief, or in intaglio, excluding mass-produced reproductions and works of conventional craftsmanship of a commercial character.
- (iv) Collectors' pieces and objects of art consigned to public galleries, museums and other public institutions, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, not intended for resale.
- (v) Collections and collectors' pieces in such scientific fields as anatomy, zoology, botany, mineralogy, palaeontology, archaeology and ethnography, not intended for resale.
- (vi) Antiques, being articles in excess of 100 years of age.

Annex C

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

- (i) Films, filmstrips, microfilms and slides, of an educational, scientific or cultural character, when imported by organizations (including, at the discretion of the importing country, broadcasting organizations), approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of articles, exclusively for exhibition by these organizations or by other public or private educational, scientific or cultural institutions or societies approved by the aforesaid authorities.
- (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, when imported by organizations (including, at the discretion of the importing country, broadcasting organizations) approved by the competent authorities of the importing country for the purpose of duty-free admission of such films, provided that free entry may be limited to two copies of each subject for copying purposes.
- (iii) Sound recordings of an educational, scientific or cultural character for use exclusively in public or private educational, scientific or cultural institutions or societies (including, at the discretion of the importing country, broadcasting organizations) approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of articles.
 - (iv) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialized Agencies.
 - (v) Patterns, models and wall charts for use exclusively for demonstrating and teaching purposes in public or private educational, scientific or cultural institutions approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of articles.

Annex D

Scientific instruments or apparatus

Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research, provided:

- (a) That such scientific instruments or apparatus 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 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.

Annex E

Articles for the blind

- (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, which are imported directly by institutions or organizations concerned with the welfare of the blind, approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles.

**Protocol annexed to the Agreement
on the Importation of Educational, Scientific
and Cultural Materials**

The contracting States,
In the interest of facilitating the participation of the United States of America in the Agreement on the Importation of Educational, Scientific and Cultural Materials, have agreed to the following:

1. The United States of America shall have the option of ratifying this Agreement, under Article IX, or of accepting it, under Article X, with the inclusion of the reservation hereunder.
2. In the event of the United States of America becoming Party to this Agreement with the reservation provided for in the preceding paragraph 1, the provisions of that reservation may be invoked by the Government of the United States of America with regard to any of the contracting States to this Agreement, or by any contracting State with regard to the United States of America, provided that any measure imposed pursuant to such reservation shall be applied on a non-discriminatory basis.

(TEXT OF THE RESERVATION)

(a) If, as a result of the obligations incurred by a contracting State under this Agreement, any product covered by this Agreement is being imported into the territory of a contracting State in such relatively increased quantities and under

such conditions as to cause or threaten serious injury to the domestic industry in that territory producing like or directly competitive products, the contracting State, under the conditions provided for by paragraph 2 above, shall be free, in respect of such product and to the extent and for such time as may be necessary to prevent or remedy such injury, to suspend, in whole or in part, any obligation under this Agreement with respect to such product.

(b) Before any contracting State shall take action pursuant to the provisions of paragraph (a) above, it shall give notice in writing to the United Nations Educational, Scientific and Cultural Organization as far in advance as may be practicable and shall afford the Organization and the contracting States which are Parties to this Agreement an opportunity to consult with it in respect of the proposed action.

(c) In critical circumstances where delay would cause damage which it would be difficult to repair, action under paragraph (a) above may be taken provisionally without prior consultation, on the condition that consultation be effected immediately after taking such action.

Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials

(Adopted by the General
Conference of Unesco at
Nairobi in 1976)

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 Co-operation 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 eighteenth 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, 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, paragraph 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 subse-

- quently, 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 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 13, 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.

Annexes

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.

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.

Annex C.1

Visual and auditory materials

- (i) Films,¹ 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;
1. 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.

(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 per cent 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:

- (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.

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.

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 or 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 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.

Annex F

Sports equipment

Sports equipment intended exclusively for amateur sports association 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.

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.

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.