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GENERAL AGREEMENT ON TARIFFS AND TRADE  
CONTRACTING PARTIES

Barriers to the Import and Export of Educational,  
Scientific and Cultural Material

The following letter, dated 1 March, and memorandum have been received by the Chairman of the Contracting Parties from the Director-General of the United Nations Educational, Scientific and Cultural Organization :-

I have the honour to inform you that the United Nations Educational, Scientific and Cultural Organisation is required by the terms of its Charter and by a number of Resolutions adopted by the Third Session of its General Conference, to deal with obstacles to the international exchange of materials affecting the mutual knowledge and understanding of peoples. These Resolutions have stressed the need to remove or reduce barriers which to-day affect the import and export of books, works of art, and all other materials directly related to the advancement of education, science and culture.

In order that these Resolutions may be implemented in an effective and practical manner, I wish to propose to you that the Contracting Parties to the General Agreement on Tariffs and Trade should, at their forthcoming Third Session, give appropriate consideration to these matters.

I am therefore submitting to you a Memorandum on Trade Barriers affecting the Import and Export of Educational, Scientific and Cultural Materials, which I hope that you may decide to circulate, together with this covering letter, to the Contracting Parties.

Among the Resolutions of the Third Session of the General Conference of Unesco referred to in this Memorandum is one which instructs me to prepare a Draft Agreement on the Importation of Books, Newspapers and Periodicals, to be circulated to Member States, with a view to presenting to the General Conference a final text for submission to governments for signature. The drafting of this Agreement, covering Customs duties and related trade obstacles to the international circulation of publications, will be completed in the near future.

I should be most grateful if I might submit this Draft to the forthcoming meeting of the Contracting Parties, not necessarily for their action, but rather for information and especially for the advice that the trade experts assembled at Annecy might offer towards shaping it into a sound and workable instrument of international trade.

I make these proposals in the conviction that if its work in this field is to achieve practical results, Unesco must seek advice and, if possible, action from the competent bodies dealing with problems of international trade.

Further, I believe that the task of Unesco in encouraging the reduction or removal of barriers affecting materials which fall within its sphere of interest is consistent with the broad objectives of the Contracting Parties and with their achievements to date.

If these proposals are accepted for consideration by the Third Session of the Contracting Parties to the General Agreement on Tariffs and Trade, I shall welcome the opportunity to send a representative of Unesco to be present when these matters are discussed, should the Contracting Parties so wish.

May I, in advance, express my thanks for any assistance you may be able to offer, and extend my best wishes for the success of your meeting.

MEMORANDUM ON TRADE BARRIERS  
AFFECTING THE IMPORT AND EXPORT OF EDUCATIONAL,  
SCIENTIFIC AND CULTURAL MATERIALS

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The purpose of this Memorandum is :

- to define the sphere of interest of Unesco in the reduction of trade barriers affecting the import and export of educational, scientific and cultural materials,
- to state the problem which Unesco faces in carrying out the instructions of its Member Governments in this respect,
- to indicate the steps already taken by Unesco to give effect to these instructions, and;
- to present certain proposals for consideration by the Contracting Parties to the General Agreement on Tariffs and Trade.

A. The sphere of interest of Unesco

Trade restrictions of many kinds to-day severely hamper the international circulation of a wide variety of commodities which fall under the general description of educational, scientific and cultural materials. The curtailment of trade in these materials impinges on almost every aspect of Unesco's interests. In its desire to implement effectively the terms of its Charter, Unesco has found from practical experience that it must concern itself with the realities of international trade. This was recognized by the Member Governments of Unesco in Resolutions adopted at the Organization's last General Conference. The Conference recommended to Member States :

" that they examine existing national regulations and practices governing the importation and purchase of educational, scientific and cultural material, with a view to introducing or extending especially favourable treatment for such material; (7.2251.)

" that they reduce and, if possible, abolish customs duties on original works of creative art; (7.2252.)

" that they allow accredited museums to import material required by them free of duty; (7.2253.). "

In addition, the Conference instructed the Secretariat :

" to analyse such obstacles to the free movement between nations ..... of educational, scientific and cultural material as derive from currency and customs regulations .....; (7.2231.)

" to submit proposals to the General Conference for the recommendation to Member States of measures to eliminate these obstacles; (7.2232.) and

" to use the facilities of Unesco to initiate and organize schemes for lessening these difficulties. (7.2233.)

" to prepare a draft agreement on the importation of books, newspapers and periodicals to be circulated to Member States for consideration, with a view to presenting to the General Conference a final text for submission to governments for signature. (7.2244.) "

B. The problem which Unesco faces.

Trade experts are well aware of the technical difficulties involved in planning a system of special international trade privileges for certain classes of materials. Customs regulations are not generally framed in a way which readily permits of a special dispensation based on the type of material. Such a dispensation may impose on the Customs authorities the function of interpretation, that is, of determining whether an import qualifies for exemption on the basis of its educational, scientific or cultural character. Procedures may be lacking for referring difficult or doubtful cases to the competent Authorities.

The alternative to setting up a special category for a type of material is to grant exemption based on the destination of the import; that is - in the case of Unesco - to approved institutions, such as schools, scientific laboratories, museums, and so on. Such a system would have the advantage of ensuring that benefits granted in the national interest would not be abused for private profit. On the other hand, it would involve governments in a system of certification, which might be cumbersome, and of accreditation of approved institutions, which might lead to administrative difficulties.

Within the limitations imposed largely by their foreign exchange position, many governments have attempted to encourage the importation of educational, scientific and cultural materials. Thus far, these efforts have lacked international co-ordination, with the result that national regulations are often interlaced with a complex pattern of preferential treatment, based both on the destination and on the type of material. In certain instances, the preferential treatment accorded to these types of material originates in bi-lateral or regional cultural agreements. These agreements sometimes deal only incidentally with the question of imports and provision for effective enforcement is often lacking.

C. Steps already taken by Unesco.

Unesco has approached the problem of reducing Customs and related trade procedures, affecting products which come within the scope of its mandate, in two ways :

- (a) by recommending to its Member Governments that they should take appropriate action. These recommendations are quoted below, and;
- (b) by initiating and sponsoring international agreements covering appropriate classes of products, where there seems a reasonable chance of favourable consideration and acceptance by governments.

In pursuing both or either of the above methods, Unesco is obliged to obtain a wide range of information about current trade legislation and practices affecting educational, scientific and cultural materials. Of particular interest to Unesco are instances where certain countries already grant preferential treatment of various types.

With this end in view, Unesco has already surveyed the Customs and related regulations of some 60 countries. A summary of this survey is given in the Annex attached to this Memorandum.

(a) The Director-General of Unesco has addressed to the Organization's Member Governments a letter suggesting that in carrying out the recommendations of the General Conference they should examine the following types of national regulations and practices, with a view to introducing or extending especially favourable treatment to educational, scientific and cultural materials :

- (1) Foreign exchange controls;
- (2) Customs and related duties;
- (3) Quantitative restrictions (import licenses, quotas);
- (4) Sales taxes and similar internal taxes;
- (5) Export regulations.

The Director-General sent with his letter a series of ten suggestions to Member Governments on ways in which they might facilitate the international circulation of educational, scientific and cultural materials, as follows :

- " 1) Simplify, codify and centralize as much as possible legislation and regulations bearing on the importation and purchase of educational, scientific and cultural materials.
- " 2) Grant unrestricted duty-free entry to the items already exempted in the tariff schedules of most countries.
- " 3) In conjunction with the Interim Commission for the International Trade Organization, the International Tariff Bureau and other competent bodies, co-ordinate tariff schedules and import procedures internationally, and explain and publicize them as effectively as possible, in so far as they apply to educational, scientific and cultural materials.

- " 4) Instruct representatives at international trade conferences, such as meetings of the Contracting Parties to the General Agreement on Tariffs and Trade, to urge that specially favourable treatment be accorded to educational, scientific and cultural materials.
- " 5) Reactivate special dispensations already in existence but not effectively operated.
- " 6) Abolish, if possible, or progressively reduce Customs duties on original works of creative art, beginning with those over 100 years old.
- " 7) Allow accredited museums to import material required by them free of duty.
- " 8) Where exemption from Customs duties is based on the educational, scientific or cultural character of the import, provide for simple and expeditious Customs procedures, and if certification of individual imports is required, delegate this function to the competent Education Authorities.
- " 9) Where exemption from Customs duties cannot be granted on the basis of the type of import, allow exemption on the basis of destination (schools, scientific laboratories, etc.) and accredit as large a number of institutions as possible for duty-free privileges.
- " 10) Accord, wherever possible, a higher priority in allocation of foreign exchange for import of educational, scientific and cultural materials."

(b) The second method of approach has been, as noted above, the initiation and sponsorship of agreements. The Third General Conference of Unesco approved a Draft Agreement to Facilitate the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character. This Agreement becomes operative upon acceptance by 10 countries. Its general purpose is to exempt educational films, recordings and certain other categories of auditory and visual materials from Customs duties, quantitative restrictions and import licensing requirements.

A similar Agreement is being drafted to cover books, newspapers and periodicals, in accordance with Resolution 7.2244. of the Third General Conference, quoted in Section A of this Memorandum.

D. Proposals for consideration by the Contracting Parties to G.A.T.T.

In the light of the foregoing observations, Unesco requests the Contracting Parties :

- 1) to include in their negotiations "educational, scientific and cultural items or products" and to take into account the desirability of achieving a maximum of international trade in such items or products.
- 2) to consider ways of simplifying, co-ordinating and rendering more effective on an international basis the preferential treatment at present accorded to these materials in many countries ;
- 3) to accept for study and to advise Unesco on the text of the Draft Agreement to Facilitate the International Circulation of Books, Newspapers and Periodicals;
- 4) to advise Unesco on additional practical measures it might take to implement its mandate to reduce trade obstacles affecting the import and export of educational, scientific and cultural materials.

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A Note on Certain Examples of Preferential Treatment Accorded to the Importation of Educational, Scientific and Cultural Materials

Educational, scientific and cultural materials are grouped in this Note according to the categories in which they generally appear in the Customs regulations.

A. BOOKS, NEWSPAPERS, PERIODICALS AND OTHER PUBLICATIONS

A great many countries accord to books a total exemption from Customs duties, and where duties do exist they are light. Especially favourable provisions are enjoyed by books published in languages other than those of the importing country, with most of the countries of the world applying a total Customs exemption. Restrictions may be retained, with a view to limiting the importation of books in the native language. In some countries, however, all kinds of books, newspapers, periodicals and other publications, including illustrated publications, are entirely free from Customs duties. Occasionally a distinction is made between bound and unbound books and between periodicals on subscription, or for news-stand sale.

Many governments grant free entry to publications intended for direct governmental use, for public libraries or other accredited institutions, or received on loan. Special dispensations exist within several important groups of countries, not only as regards Customs duties but also in the relaxation of exchange controls and quantitative restrictions.

Government Documents, Official Tourist Literature and Similar Publications

Official documents, records of parliamentary proceedings and certain types of scientific and literary publications are exempted from duty and granted other facilities of movement among countries adhering to two International Conventions signed in Brussels in 1886.

Many countries also exempt from Customs duties books, brochures and folders of general interest concerning foreign countries, regions and cities, conferences, congresses, exhibitions, commercial fairs, railway schedules, etc. These publications must emanate from the office in charge of tourism in the exporting country; they must be sent to the corresponding official organization in the importing country; they must be intended for free distribution, and must contain no advertising for private enterprise.

Bibles and all publications of the Bible Society are sometimes granted unrestricted entry.



### Atlases, Maps, Globes, Marine Charts and Similar Materials

These materials are frequently entered for tariff purposes in the same category as books, newspapers and periodicals, and generally enjoy the same exemptions.

### Newsprint and Paper

Certain countries permit exemption from Customs duties, or reduced rates, for newsprint and paper when imported for the publication of educational, scientific and cultural works.

### B. FILMS

In a number of countries, certified educational and scientific films enjoy preferential treatment, as compared with the relatively high duties exacted for other films. Such exemption generally derives from the provision of the League of Nations Convention for Facilitating the International Circulation of Films of an Educational Character, concluded in Geneva in 1933. Although the Convention itself is no longer operative, its provisions subsist in the regulations of some of the signatory nations. The Unesco-sponsored Agreement to Facilitate the International Circulation of Auditory and Visual Materials of an Educational, Scientific and Cultural Character is intended to revive and extend the privileges accorded under the earlier Convention.

Where exemptions exist as an aftermath of the League of Nations Convention, the function of certification of a film's educational character is exercised by a national authority, such as a Ministry of Education. The criteria for certification usually remain the same as those established under the League of Nations Convention.

Some countries base their system of exemption from Customs duties, not on the character of the films, but on their destination to specified institutions of learning, culture and religion.

The leniency with which import licences are granted for educational films varies according to the type of currency required in payment. One country in the sterling bloc, for example, allows films to be imported under an "open general licence" from medium currency, sterling and "soft" currency countries, while no licence is granted for imports from "hard" currency areas.

### C. RECORDINGS

In many countries records used for the teaching of languages are exempt from Customs duties.

### D. SCIENTIFIC INSTRUMENTS AND APPARATUS

The nature of scientific instruments and apparatus makes it virtually impossible to distinguish between

commercial and non-commercial usages, for the purpose of placing the latter in a privileged category. A few tariff schedules do provide exemptions based on the type of material, but more generally the exemptions, where they exist, are based on the destination of the material in the importing country. Thus scientific research institutes, laboratories, universities, hospitals, etc., are given special privileges in the matter of Customs and other restrictions.

Certain countries grant generous exemptions to an accredited list of learned societies, laboratories and institutions of higher education. Elsewhere, these exemptions may be granted only on condition that the materials to be imported are not readily available domestically or produced within a group of nations that have preferential trade arrangements. Broader exemptions sometimes permit duty-free import of scientific instruments and apparatus for all types of scientific observation and research.

E. WORKS OF ART AND ARTICLES FOR NON-COMMERCIAL PUBLIC EXHIBITION

Works of art and other articles for non-commercial public exhibition enjoy exemption from Customs duties in many parts of the world. One tariff schedule, employed by a number of countries, grants free entry to this entire category, and itemises it as follows:-

"Pictures, paintings and drawings, made entirely by hand whether framed or not. (1)

"Engravings, prints, lithographs and other products of the graphic arts, either artistic or antique.

"Statues, busts, high-reliefs and low-reliefs and other original productions of the statuary arts, in marble, stone, wood metal and any other material.

"Zoological, botanical, mineralogical and anatomical collections.

"All articles for collections of historical, archaeological, paleontological or ethnographic value.

"Other objects of art and articles for collection."

Even where exemption is not as broad as in the above tariff schedule, it is common to grant duty-free entry to works of art produced more than 100 years before the date

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(1) "In the case of framed articles, the duty exemption extends to the frame in so far as the value of the latter is in relations to the work of art it contains."

of importation. Contemporary works of art created abroad by national artists are often similarly favoured.

In a number of countries, general exemption is granted to specified institutions, such as museums, national galleries and institutions of learning, not only for works of art, but for all materials these institutions require from abroad. Etchings, engravings, halftone reproductions and similar articles, if imported in albums, are commonly exempted.

With the object of safeguarding national treasures, some governments require export permits before works of art may leave the country, but legitimate applications usually receive favourable treatment.

#### F. MISCELLANEOUS MATERIALS

In some countries, duty-free entry is accorded the following items:

- 1) Models, casts and moulds for educational use in the importing country, especially if for use in public institutions. In some cases, models to be used as a pattern for construction, or which advertise foreign travel, are granted duty-free entry.
- 2) Kindergarten materials of all kinds.
- 3) Material emanating from the United Nations or the Specialised Agencies.
- 4) Invention models which are certified as not intended for commercial use.
- 5) Articles for the Blind, particularly books with special characters for the blind.
- 6) Theatrical costumes and properties of certain descriptions.
- 7) Music, engraved or printed.
- 8) Prepared chemicals, and other products used in photography.
- 9) Instruments, apparatus and appliances imported by a passenger as part of his personal luggage and in actual use by him in the exercise of his profession.
- 10) Microfilm of books or other publications, if imported in lieu of the original work.

