

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

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ORIGINAL: ENGLISH
& FRENCH

CONTRACTING PARTIES

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

Addendum

The following communication, dated 23 April 1949, has 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 enclose a Note on the Practices Governing the Importation of Educational, Scientific and Cultural Materials in Certain Countries Participating in the Third Session of the Contracting Parties to the General Agreement on Tariffs and Trade.

I should be most grateful if you would circulate this Note as an Information Paper to the delegates at the Annecy Conference as a supplement to my earlier communications of the 1 and 17 March 1949."

A NOTE ON THE PRACTICES GOVERNING IMPORTATION OF
EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS
IN CERTAIN COUNTRIES PARTICIPATING IN THE THIRD
SESSION OF THE CONTRACTING PARTIES TO THE GENERAL
AGREEMENT ON TARIFFS AND TRADE

The information contained in this Note comes from the following sources:

- 1) current tariff schedules
- 2) communications received from authoritative persons in a number of countries concerning the legislative, administrative and tariff practices governing the importation of educational, scientific and cultural materials in these countries.

It will be noted that the information presented in this Note is not exhaustive, nor does it cover all the countries represented at the Annecy Conference. It is a summary of the data at present available to Unesco in its continuing studies in this field.

AUSTRALIA

The importation of books, publications, scientific instruments, works of art, films and other items of an Educational, Scientific and Cultural character is free from customs restrictions, the only limiting factor being that of hard currency restrictions. The currency shortage has been aggravated lately and resulted in the tightening of the quotas and licence system, especially for goods imported from the dollar area and other hard currency countries. There is a discriminating tariff in favour of goods of British origin, but not all the items under consideration are thus favoured. A general clause limits customs exemption to imported articles not produced in Australia. The goods admitted into Australia at prescribed rates are:-

- 1) Works of Art: If produced at least 100 years prior to the date of importation, these are free from customs duty but subject to a primage duty of 5% ad valorem on the preferential tariff schedule and 10% on the general schedule. Irrespective of origin they are also subject to a sales tax of 10% of the sales value in Australia.
- 2) Negative films: If used for educational purposes, these are free from customs duty but subject to primage duty of 10% ad valorem, irrespective of country of origin.
- 3) Scientific instruments, apparatus and materials for scientific purposes to be used in universities and public hospitals: On condition that these are not produced in Australia or the United Kingdom, they are exempt from customs and primage duties, irrespective of origin, except in the case of goods not destined to be used in universities, which pay, under the general tariff schedule, primage duty of 4% ad valorem.

NOTE: Goods admitted into Australia for specific purposes at prescribed rates of customs duty, may or may not be subject to sales tax of 10% of the sale value in Australia, according to their nature.

BENELUX

- 1) Newsprint: An ad valorem duty of 6% is levied on newsprint.
- 2) Scientific instruments and apparatus: "Apparatus and models for demonstration and instruction" are imported free of duty; all other scientific instruments and equipment are liable to duty varying from 10 to 15% ad valorem. No specific mention is made of scientific instruments when these are destined for the use of approved scientific or educational institutions. The term "for demonstration and instruction"

under which "apparatus and models" are exempted does not define adequately the destination of these materials to cover, for example, research institutes. Furthermore, "apparatus and models" seems to be a greatly restricted term. Film projectors are included under this category.

- 3) Films: Films in general are liable to duty. Recognised educational films are not mentioned separately and it may be assumed that they receive no special treatment.
- 4) Discs: All discs are liable to an ad valorem duty. No exemption or reduction is made for language-teaching or other recordings of an educational character.

BRAZIL

Tariffs in Brazil cover the whole range of Educational, Scientific and Cultural materials. The only items exempt from duty are:

- a) Scientific collections destined for temporary public exhibition; and
- b) All materials destined for use by the Government.

All other goods are subject to duty as follows:-

- 1) Books: No exemption from duty is accorded to any category of books. The duty varies according to the binding material and as to whether the duty is conventional or general.
- 2) Scientific instruments and apparatus: Reference is made to scientific instruments when accompanying a passenger. Otherwise these goods are dutiable under the general heading "Physical, Chemical, etc., Apparatus". No other distinction is made for goods destined for institutions or other establishments.
- 3) Films: All films are subject to duty. Exposed films pay a specific duty of \$39.90 or \$79.78 per K.L.W. according to whether the film is up to 16mm in width or over. Unexposed

films are subject to a duty of \$7.98 per K.L.W.

Films regarded as educational are dutiable at the rate of unexposed films.

- 4) Discs: Recordings containing teaching material pay half the rate of duty normally levied on discs. These rates are:-
- a) For discs recorded on one side:
Minimum \$8.6, general \$10.6 per K.L.W.
 - b) For discs recorded on both sides:
Minimum \$14.3, general \$17.3 per K.L.W.

BURMA

- 1) Books: Books are exempt from duty without distinction.
- 2) Scientific equipment: Ad valorem duty of 25% on optical instruments and 30% on other. Scientific instruments and equipment are exempt only when imported by a passenger for his personal use but not otherwise. No other distinctions are made.
- 3) Films: There is an ad valorem duty of 20% on unexposed and 37½% on exposed films. Educational films do not receive special consideration.
- 4) Discs: All discs without distinction of the material recorded are subject to an ad valorem duty of 60%.

CEYLON

- 1) Books: Exempted without distinction.
- 2) Scientific instruments: Exempt when imported from countries of the British Commonwealth, otherwise subject to an ad valorem duty of 15 to 25%.
- 3) Films: Educational films are exempt from duty.
- 4) Discs: Subject to an ad valorem duty (preferential: 20%; general: 30%).

CANADA

- 1) Books: Books and pamphlets with articles in the English language are all subject to an ad valorem duty of 10%. Novels and works of fiction or literature, irrespective of language, are also subject to an ad valorem duty of 10%. All other books which do not fall under the above two categories seem to be exempt from duty.
- 2) Scientific equipment: "Philosophical and scientific apparatus and utensils" are exempt from duty.*
- 3) Films: No data available.
- 4) Discs: All discs, irrespective of material recorded, are subject to an ad valorem duty. This duty is halved in the case of discs originating in the United Kingdom.

*

NOTE: The term "philosophical apparatus" figures in the Canadian and several other national tariff schedules but no further details of its meaning are given.

CHILE

- 1) Books: Newspapers, reviews and other periodicals are subject to a duty of 0.01 gold pesos per kg. (exemption for those of French origin) if imported in numbers through the book trade; if addressed to individual subscribers in packages containing only one copy, directly or through the book trade, these are admitted free of duty.

Chilean custom schedules exempt certain categories of books from custom duties but it is not made clear whether educational or scientific books are included in this category.

Manuscript or printed music as well as systems for the teaching of music are subject to a duty of 0.75 gold pesos per kl.

- 2) Scientific instruments: Scientific hand instruments for professional men are subject to a specific duty of 3.80 gold pesos per kl. Machines and apparatus for pure applied sciences not weighing more than 20 kg are dutiable at a rate of 2.20 gold pesos per kl; those weighing more than 20 kg are dutiable as industrial machines and apparatus.

Materials and articles for educational purposes, with the exception of furniture, building materials and articles for consumption, if imported on behalf of educational establishments and intended for their classes or laboratories are dutiable at the reduced rate of 0.075 gold pesos per kg.

- 3) Films: Educational films are exempt.
- 4) Discs: Recordings as well as blank discs are subject to duty at the rate of 20 and 5 gold pesos respectively, without distinction with regard to material.

CHINA

- 1) Books: All books, without distinction, are exempt from duty. School stationery is included under books.
- 2) Scientific equipment: Only nautical equipment is duty free. All other equipment is subject to an ad valorem duty (15% for medical and 30% for other). No distinction is made of imports according to destination.
- 3) Films: All cinematograph films, irrespective of subject, pay an ad valorem duty amounting to 100% for exposed and 30% for unexposed films.
- 4) Gramophones, radios and discs: Gramophones and radios are liable to a high ad valorem duty of 100%. Discs are subject to an ad valorem duty of 60%, without distinction as to the matter recorded.

COLOMBIA

- 1) Books: Only newspapers and reviews are exempt from import duties. Books, specifically defined as books of literature, music, science, instruction, etc. (unbound) are subject to a duty of .07 pesos per kgm. The rate for bound books is .10 pesos and that for leatherbound .30 pesos.
- 2) Scientific instruments: All scientific instruments are subject to specific duties as follows:-
 - Medical, surgical, chemical, physical,
bacteriological, pharmaceutical - .12 pesos per kgm.;
 - Optical - .80 pesos per kgm.;
 - Other - 1.0 pesos per kgm.

No clause can be found in the Colombian Tariff Schedules exempting scientific instruments from duty when destined for recognised institutions.

- 3) Films: Films for "the popularisation of scientific or educational matter" are subject to a specific duty (0.25 pesos per kgm.) which is lower than that for films in general (.60 pesos per kgm).
- 4) Discs: Discs are subject to a specific duty of 2.50 pesos per kgm. without distinction of the matter recorded.

DENMARK

- 1) Books: Books, with the exception of books in the Danish language, magazines, periodicals, newspapers, as well as music, are exempt from duty.
Picture books for children, irrespective of the relative importance of the pictures to the text, are dutiable.
Similarly, paper of every kind, including notebooks, exercise books, maps and charts, is subject to duty.

- 2) Newsprint: Customs duty amounting to 0.015 gold kr. per kg. is levied on newsprint.
- 3) Scientific instruments: Scientific instruments of all kinds pay a duty of .70 gold kr. per kg. irrespective of destination.
- 4) Works of Art: Works of art, antiques, ethnographic objects, etc., imported for public collections and other public use are admitted free of duty.
- 5) Films: The customs authorities exercise their discretion with regard to exemption from duty on films of an educational character.
- 6) Discs: Discs of all kinds, irrespective of the material recorded, are subject to a duty of 1 gold kr. per kg. Import and export regulations fix the conditions under which import licences are granted. These seem to be conditional on the general economic situation of the country and particularly on the foreign exchange position.

DOMINICAN REPUBLIC

- 1) Books: Books and newspapers, as well as newsprint, are imported free of duty.
- 2) Scientific instruments: Scientific instruments are exempt from duty in a fairly broad classification.
- 3) Films and discs: The data on films are rather incomplete. They seem to be dutiable. There is no definite information on discs.

FINLAND

- 1) Books: Specifically mentioned as not being exempt from duty are children's picture and coloured books, even when containing text. They are subject to a duty of 5 fm. per kgm. All other books and publications are imported duty free.

- 2) Scientific instruments: Physical, chemical, drawing, measuring and precision instruments, and parts thereof, are dutiable at a rate of 10 fm. per kgm.
- 3) Films: Educational films are exempt.
- 4) Discs: Only discs for the teaching of languages are exempt from duty.

FRANCE

- 1) Books: Books in general are imported free of duty; only those in luxury binding pay an ad valorem duty of 20%.
- 2) Scientific instruments: These, without distinction, are subject to an ad valorem duty of 30%.
- 3) Films: No special mention of educational films is made in the tariff schedules.
- 4) Discs: Educational recordings do not enjoy special treatment.

GREECE

- 1) Books: Books in modern Greek are subject to duty in order to afford protection to the home industry and national editions (80 gold drs. per 100 kgs).

Following a trade agreement with France which was extended, through the Most-Favoured Nation Clause, to other countries, complete exemption from duty is enjoyed by the following items:-

i) Books in foreign languages, bound and unbound;

ii) Classic texts in Greek or Latin of stereotyped

editions, as well as editions of the Société

Biblique, and texts and translations of the

Holy Scriptures;

iii) Art books containing pictures and reproductions of works of art, provided they are accompanied by a text relevant to the illustrations, irrespective of length, and together form a volume.

Imports for museums and national collections as well as for the artistic and cultural institutions enjoy complete exemption, irrespective of whether the importation is made by them or for them.

- 2) Films and discs: No special reference is made to educational films. Language discs are subject to ad valorem duty of 5%.

These data are taken from the tariff schedules. A report from the Greek Ministry of Finance states, however, that Greece was a party to all pre-war international agreements on educational films and discs as well as on the free exchange of tourist publications among the national organizations of the various countries.

HAITI

- 1) Books: Books in general are exempt from duty provided they are without luxury binding. Textbooks, technical, professional, scientific and religious books are also imported free of duty. Textbooks for primary education (including alphabets) are subject to a duty of .07 gourds per kg. net. Magazines and periodicals are exempt from duty if sent to individual subscribers; they are subject to a duty of .10 gourds per kgm. when imported through the newspaper and book trade.
- Printed paper is subject to a duty of .20 gourds per kgm. (or 20% ad valorem) and .50 gourds per kgm. (or 20% ad valorem) according to whether the paper is unglazed or glazed.
- 2) Scientific instruments: There is a uniform 10% ad valorem duty on scientific instruments.

- 3) Films: Exposed films pay a specific duty of 1 gourd per kn and unexposed films are subject to an ad valorem duty of 10%. There is no indication of exemption of educational films.
- 4) Discs: Discs are subject to an ad valorem duty of 30% and classified together with gramophones. No distinction according to the matter recorded is made.

INDIA *

- 1) Books: Under this heading are included books, printed matter, including maps, charts, proofs, music manuscripts, etc. Newspapers and periodicals do not appear separately in the tariff schedules and it can therefore be taken that they are included under this heading. Their importation is not subject to any duty.

Import trade control measures allow these articles to be imported liberally from the dollar area and hard-currency countries and under open general licences from medium- and soft-currency countries.

- 2) Musical Instruments: Under musical instruments are included talking machines, records and accessories. No distinction of special recordings is made. They are subject to a 60% ad valorem duty, reduced preferentially for Burma to 24%.

The duty of 60% was reduced in 1948 to 50% in order to implement the General Agreement on Tariffs and Trade.

During the period under reference no licence was to be granted for imports from dollar and hard-currency countries. Imports from other countries were to be regulated according to the monetary ceiling.

* Information given here applies to the period July - December 1948.

- 3) Cinema Projecting and Sound-Recording Apparatus: The general rate of duty is 36% ad valorem and the preferential rates are 24% and 12% for the U.K. and Burma respectively.

Imports irrespective of origin were subject to the monetary ceiling.

- 4) Cinematograph Films: Negative films are subject to 3 pies per linear foot under the general rate, while the preferential rates are 24% ad valorem from the U.K. and 12% ad valorem from Burma.

Exposed films, on the other hand, are subject to a duty of 4 annas per linear foot. There is a preferential rate for Burma only of 20% ad valorem.

The importation of all films, exposed or non-exposed, is regulated by the import trade schedule as follows :-

- (a) Dollar area: subject to monetary ceiling;
- (b) Hard-currency countries: no licences to be granted;
- (c) Sweden, Switzerland, sterling and soft-currency countries: under open general licence.

It should be noted that sub-standard cinematographic films of a size not exceeding 9.5 mm. are subject to a duty of 1 anna per linear foot.

- 5) Scientific Instruments, Apparatus and Appliances: All scientific instruments, without distinction, are subject to a 30% ad valorem duty. A preferential rate applicable to Burma only amounts to 20% ad valorem.

Instruments, apparatus and appliances, however, which are imported by a passenger as part of his personal luggage and in actual use by him in the exercise of his profession are exempt from duty and can be imported free.

Imports of goods under this item are subject to the monetary ceiling, irrespective of country of origin.

- 6) Paper : (a) Newsprint: A general, specific duty (no preferential rate) of 1 - 12 $\frac{4}{5}$ to 2 - 1 $\frac{3}{5}$ annas per cwt. is applied to newsprint. A general open licence regulates its importation from medium and soft-currency countries including the sterling area. No licence was to be granted during the period under reference for the importation from the dollar and hard-currency countries.
- (b) Writing paper: The licencing is the same as for newsprint. A general duty of 30% ad valorem (no preferential rate is levied on such imports).
- (c) Stationery, including drawing and copy-books, sheet or card almanacks and calendars: This category seems to include paper which can be used as school material. Articles under this heading are subject to a general ad valorem duty of 30%, the preferential rate being 12%.

No licence was envisaged for the period July - December 1948 for imports from the dollar and hard-currency countries, while imports from other countries were subject to the monetary ceiling.

Posters, pamphlets and other printed material, intended for tourist propaganda purposes, issued by or under the auspices of the governments of other countries, are exempt from payment of import duty.

- 7) Printing and Lithographic Machinery and Materials: These are subject to a 10% ad valorem duty and their importation from Burma only is free of duty. Licences during July - December 1948 were to be granted "liberally" for importation from dollar area and hard-currency countries, while imports from the other countries were to be subject to a general open licence.

Printing type: A general rate of duty of 1 anna and 6 pies per lb. is applicable while the importation from Burma is duty-free. No mention is made of a licencing system in force.

Printers ink: Imports are subject to 10% ad valorem duty and are exempt when imported from Burma only. Imports from the dollar area as well as the sterling and soft-currency countries were subject to a monetary ceiling. For imports, on the other hand, from other hard-currency countries, Sweden and Switzerland, no licences were foreseen.

- 8) Pencils: Slate pencils: Subject to 10% ad valorem duty. No licence envisaged, irrespective of origin.

Lead pencils: Subject to a general rate of 25% ad valorem or 1 anna per dozen, whichever is higher; preferential rate is 12%. No licence at all was envisaged for the period July - December 1948.

- 9) Works of Art: Works of art, without further prescription, are subject to a 30% ad valorem duty and to 12% at the preferential rate. No licence was to be granted, irrespective of the country of origin.

Statuary, pictures, memorials for public exhibitions and other materials for exhibitions are free of duty but no licence for their importation was envisaged during the period July - December 1948.

- 10) Specimens, Models and Wall Diagrams, Illustrative of Natural Sciences: Certain items of school equipment seem to come under this heading. Imports of such materials are exempt from duty but are subject to licensing regulations as follows:-

Dollar area and hard-currency countries: Licences granted liberally;

Other countries: Open general licence.

ITALY

- 1) Publications: Publications are, in general, exempt from import duties with the exception of those published in the Italian language. The latter are subject to a duty on the paper on which the publications are printed. Publications including periodicals, even in the Italian language, are exempt from duty provided they are issued by Italian Chambers of Commerce and other associations abroad with a view to spreading industrial and commercial propaganda affecting the economy of the country and intended for free distribution.
- 2) Scientific Instruments: Scientific instruments in general are subject to high duties irrespective of destination.
- 3) Films: Films are subject to specific duties, irrespective of their subject matter.
- 4) Discs: These are dutiable under specific tariff rate, without distinction as to the matter recorded.

NEW ZEALAND

Educational, scientific and cultural materials imported by non-trading government departments (e.g. Education Department and the Department of Scientific and Industrial Research, etc.) or by an educational board are free of duty and sales tax. In addition a very wide range of articles of an educational character are admitted free of duty under the British Preferential Tariff and free or at reduced rates under the general tariff. In cases where articles are not exclusively used for educational purposes, they are so admitted after a declaration by the principal of an educational institution that they are for use in that institution. The term 'educational' is given a very liberal interpretation.

Where duties are expressed in percentages they are levied on the current domestic value in the exporting countries, plus 10% of such value. Surtax, where payable, amounts to $9/40$ of the amount of the ad valorem duty. The sales tax, which is payable on certain of the materials, applies equally to domestic and imported goods and amounts in each case to 20% of the value of the articles in New Zealand.

Goods may be imported into New Zealand only pursuant to a licence under the import control regulations, but this does not apply to private bona fide gifts. It has always been the New Zealand Government's policy to provide the maximum possible allocation under these regulations for printed books, scientific and educational materials, etc., and this also has been continued in the recently-published schedule of import allocations for 1949.

- 1) Publications: Printed books, papers, music or advertising matter are all exempt from duty. Maps and charts are subject to 3% only, irrespective of origin, and are also exempt from sales tax. If declared solely for use in a school, college or university, maps and charts are free of duty from any country of origin.

Posters in general are subject to 6d. per lb. if admissible under the British Preferential Tariff and 1/6d. per lb. plus surtax of $9/40$ of the duty under the general tariff; they are subject to sales tax. There is, however, provision for specially approved posters of educational use only being admitted free of duty, irrespective of country of origin, which are also exempt from sales tax.

Wall cards and diagrams are free of duty, if admissible under the British Preferential Tariff and liable to 25% plus surtax of $9/40$ of the duty, under the general tariff. They are exempt from sales tax.

- 2) Films : Exposed cinematographic films, including sound films, whether developed or undeveloped, are free of duty from any country of origin and are exempt from sales tax. There is, however, a film-hire tax charged on the net earnings from the commercial exhibition of films. If films are used non-commercially (e.g. for purely educational or scientific purposes) no tax is payable.

Film-strips, for still film projection, are dutiable at the rate of 3%, irrespective of country of origin; they are also subject to sales tax.

Glass slides are similarly dutiable at the rate of 3% from any country of origin and are subject to sales tax.

- 3) Demonstration Models of various kinds : Demonstration models of various kinds, other than toys, which are solely of an educational value are admitted free of duty from all countries and exempt from sales tax.

NORWAY

- 1) Books : Books, bound or unbound, including scientific theses or publications, are not dutiable. However, books published abroad for the account of Norwegian firms do not enjoy exemption from duty.
- 2) Works of art : Paintings imported unframed are not liable to duty. Sculpture of all kinds, as well as original numbered and signed wall tapestries, may also be admitted free of duty, provided they can be regarded as bona fide works of art.

Painters' and sculptors' sales of their own works of art are also free from sales tax, but in the case where such works of art are sold through the medium of independent business men within the country, acting as intermediaries for the seller or the buyer, sales tax must be paid by the intermediary.

3) Instructional material, including films, instruments, apparatus, etc. :

These are dutiable at the usual rates.

All dutiable goods, however, are exempt, when they are imported for use by state or state-supported museums or intended for their collections. In the same way, articles intended for scientific work or work at the Universities of Oslo, Bergen or the Meteorological Institute and their respective dependent institutes are exempt from duty.

The usual sales tax is chargeable either on importation or on sales to the actual consumer, depending on the profession of the importer.

PAKISTAN.

- 1) Books : These are generally admitted free of duty.
- 2) Scientific instruments : These are subject to an ad valorem duty of 30% without distinction.
- 3) Films : These are dutiable according to length. Educational films are not mentioned as enjoying special concessions.
- 4) Discs : These and musical instruments are liable to an ad valorem duty amounting to 60%.

SOUTH AFRICA

In South Africa customs duties are the only restrictions imposed.

- 1) Publications : Books are free of duty, except those of a South African or British copyright. Atlases, charts, globes and maps, as well as publications and advertising matter relating to fairs, exhibitions and travel in countries outside the Union, are also exempt from duty.
- 2) Works of art : Antiques and works of art, provided they were produced more than 100 years prior to the date of importation, are exempt from duty.

- 3) Scientific instruments : The following classes of scientific instruments and apparatus are exempt from import duty :
- (a) Astronomical instruments and equipment therefor, imported by institutions or societies engaged in astronomical work;
 - (b) Scientific instruments and apparatus for scientific observation, record or research.
- 4) Exhibition materials : Specimens, illustrative of natural history, and exhibits for public museums or other institutions to which the public have free access, or for scientific purposes, are not subject to duty.
- 5) Films : The following are not subject to import duty :
- (a) Films of a scientific or educational nature for exhibition solely to scientific or technical societies or in educational institutions, or certified by the Secretary of Health to be for use in the interests of public health;
 - (b) Films imported for religious institutions on a certificate given by a body or association approved by the Minister, or for other purposes;
 - (c) Film slides, projectors and epidiscopes imported for purposes approved by the Minister.

(Note : A report from South Africa states : "Whilst our Government feels that it is not practicable to make provision in the South African customs tariff for a blank certification for duty-free importation of everything that might be regarded as falling under the category of educational, scientific, and cultural materials, we are nevertheless prepared to consider all requests from local importers for an extension of the existing duty-free list, on their merits, and not to withhold such facilities where it is established to our satisfaction that the goods concerned will enhance the educational, scientific and cultural

advancement of our people".)

SOUTHERN RHODESIA

The only available information on the tariff schedules of Southern Rhodesia is the one relating to books which are imported free of duty, with the exception of those of a British Empire copyright.

SWEDEN

- 1) Publications : The only item under this heading which seems to be singled out for protection is "Maps with Swedish Titles".
- 2) Scientific instruments : There is insufficient information on this category of goods.
- 3) Films : The Film Convention of 1933, to which Sweden was a party, is mentioned in the tariff schedules as being applicable.
- 4) Discs : All discs are subject to a duty of 50 kr. per 100 kgs. without distinction. There does not seem to exist any special treatment for recorded matter which is didactic.

UNITED KINGDOM

- 1) Publications : Newspapers, periodicals, printed books and printed parts thereof, printed music, catalogues, advertising material, printed leaflets, pamphlets and forms, printed publications to advertise travel or exhibitions, outside the U.K., manuscripts and typescripts, maps and hydrographic charts, architectural or engineering designs, are all exempt from duty. Newsprint is similarly imported duty-free.
- 2) Scientific instruments : These are subject to a "key industry" duty of 33 1/3% ad valorem. While this is the general rule concerning scientific instruments, there seems

to exist a clause by which certain of these goods pay a duty of 10% only.

- 3) Films: Only educational films of British Empire origin seem to enjoy exemption.
- 4) Discs: Only special recordings for the use of the blind are exempt from duty.

UNITED STATES

1) Publications: The following kinds of publications are exempt from duty in the U.S. :-

- a) Bibles;
- b) Publications for use by the U.S. Government and the Library of Congress;
- c) Publications issued for their subscribers by scientific or literary associations or academies and publications of individuals for gratuitous private circulation and published documents issued by foreign governments;
- d) Publications which have been printed more than 20 years prior to the date of importation;
- e) Books and pamphlets printed solely or chiefly in languages other than English;
- f) Publications for the exclusive use of the blind;
- g) All publications imported by any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes or for the encouragement of the fine arts, or any college, academy, school or seminary of learning in the U.S., or any public library, for their own use and not for sale, under such rules and regulations as the Secretary of the Treasury may prescribe;
- h) Standard newsprint paper.

- 2) Scientific instruments: These are subject to varying ad valorem duties.
- 3) Films: Subject to specific duties without exemption.
- 4) Discs: Only master records exempt from import duty.

CUBA

- 1) Books and publications: Books in general, bound or unbound, including printed music, are subject to a duty which varies from \$0.70 to \$2.00 per 100 kgs. An additional tax of 3% of the duty payable is levied on the above imported goods.

Text books are exempt from duty.

Also exempt from duty are books on political, social and economic science; historical research, technical application of agriculture and industry, and general literature, if such books are imported from Mexico, U.S.A. and the Argentine.

News magazines and technical, scientific and literary periodicals are imported free of duty.

Publications imported for the use of public libraries are exempt from duty.

- 2) Scientific instruments: These are subject to an ad valorem duty of 30% under the general tariff schedule, the minimum rate being 15%. Imports from the U.S.A. pay a preferential rate of 10.5% ad valorem.

An additional tax of 30% is levied on the duty payable at the above rates.

Scientific instruments destined for educational institutions are admitted without duty.

- 3) Discs: Discs in general, without distinction of material recorded are subject to duty at the following rates:

Maximum general: \$0.20 per disc.

Minimum " : \$0.10 " "

U.S.A. preferential \$0.07 "

An additional tax of 10% is levied on the duty payable at the above rates.

4) Films: These are subject to duty as follows:

Maximum general: \$12.00 per kg.

Minimum " : \$ 6.00 " "

U.S.A. preferential: \$ 4.80 " "

No preferential treatment is accorded to educational or instructional films.

5) General additional tax: All dutiable imports are subject to a tax amounting to 20% of the total Customs charges. This is in addition to normal customs duty and the primary percentage, where applicable. Both the primary and the secondary percentage charges affect imported goods only.

CZECHOSLOVAKIA

1) Newsprint and Paper: Newsprint is dutiable at the rate of 140 cr. per 100 kgs.

Drawing paper and painting boards are subject to a duty of 660 cr. per 100 kgs.

2) Publications: Printed books, newspapers, scientific charts, printed music, documents and manuscripts are imported free of duty.

3) Films: All films are dutiable at the rate of 2,000 cr. per 100 kgs. No distinction is made of educational or instructional films.

LIBERIA

- 1) Paper: (a) Print paper: Print paper for books, newspapers, magazines and pamphlets is subject to an ad valorem duty of 5%.
(b) Writing paper: Dutiable at the rate of 30% ad valorem.
- 2) Books and publications:
 - (a) Printed books, pamphlets, current magazines and newspapers: These are exempt from duty.
 - (b) Maps, charts, plans, designs, music and photographs: Similarly admitted free of duty.
- 3) Works of Art: Works of art including paintings, etchings, engraving and statuary are imported free of duty.
- 4) Scientific instruments: These are not subject to import duties.
- 5) General scholastic equipment: Materials which, apart from their other uses, constitute important items in a scholastic kit, such as pencils, pens, ink etc. are subject to an ad valorem duty of 30%.
- 6) Motion picture cameras and projectors: These and parts thereof are dutiable at a rate of 20% ad valorem.
- 7) Films: Developed films pay a duty of 1/20 ct. per linear foot, while undeveloped and/or exposed films are subject to a duty of 1/4 ct. per linear foot.

Films exposed in Liberia and sent abroad for development may be re-imported free of duty under such conditions as are prescribed in the Customs Regulations.
- 8) Discs: Discs are subject to an ad valorem of 20% without distinction of matter recorded.

Exemptions:

Articles imported for the general use of missionary, educational, religious and philanthropic institutions and organizations, certified as such by the Secretary of the Treasury, are exempt from duty.

Similarly school furniture is imported free of duty. All articles listed as exempt from duty by reason of special use or circumstance are so regarded only upon a declaration by the importer, and such other evidence as the Customs authorities may require as to such special use.

NICARAGUA

- 1) Paper: Paper for the publication of periodicals is dutiable at the rate of 0.34 cordoba per 100 kg.; paper for the publication of books pays a duty of 8.04 cordobas per 100 kg.
- 2) Publications: Books, pamphlets, publications, reviews and periodicals, printed music, maps and charts are exempt from duty.
- 3) Films: Films of an educational character or for scientific instruction are imported free of duty.
- 4) Discs: Discs without any distinction of the material recorded are subject to a duty of 41.25% ad valorem and an additional charge of 0.10 cordoba per disc.

SYRIA AND LEBANON

- 1) Paper: Newsprint imported for the publication of newspapers and weeklies is subject to 50% ad valorem on the general and exempt on the preferential tariff schedule.

Newsprint or other print paper intended for publications other than newspapers and weeklies is subject to 40% ad valorem on the general and 20% on the preferential tariff schedule.

Copying paper which could be used as scholastic equipment is dutiable at the rate of 40% ad valorem on the general and 20% ad valorem on the preferential tariff schedule.

- 2) Books: Scientific and scholastic books, and classics, bound or unbound, are subject to an ad valorem duty of 50% on the general tariff schedule and are admitted free of duty on the preferential schedule.

Old books irrespective of the quality of the binding are admitted free of duty in all cases if these books are scientific, scholastic or classics; other than the above are subject to 50% ad valorem duty on the general tariff schedule and are exempt on the preferential schedule.

Books with luxury binding are subject to two duties of 50% and 25% ad valorem for the general and preferential tariff schedules respectively.

Music, printed or manuscript (without luxury binding) is subject to 25% ad valorem on the general tariff schedule and is admitted free of duty under the preferential schedule.

Geographical maps and charts are dutiable at the rate of 50% and 25% ad valorem respectively for imports under the general and the preferential tariff schedules.

Newspapers, periodic publications and architectural and engineering plans pay a general duty of 25% ad valorem and are preferentially admitted free of duty.

Pictures, engravings and photographs are subject to a 50% ad valorem duty (25% preferential).

- 3) Scientific instruments: Scientific instruments in the Syro-Lebanese customs schedules seem to fall under the heading of "instruments and apparatus of physics, chemistry or precision not included elsewhere". They are subject to an ad valorem duty of 30% (15% preferential).
- 4) Films: Silent films pay a duty of 1,240 P.L.S. per K.N. (preferential 620 P.L.S.).

Films with synchronised sound separately recorded on discs are subject to 1,840 P.L.S. per K.N. (preferential 920 P.L.S. per K.N.). The recordings accompanying such films are in addition dutiable as discs.

Sound films are dutiable at a rate of 2,500 P.L.S. per K.N. (preferential 1,250 P.L.S. per K.N.).

Documentary films of agricultural information are subject to a duty of 25% ad valorem and are exempt on the preferential tariff schedule.

- 5) Discs: Educational discs are subject to an ad valorem duty of 25% and are exempt from duty under the preferential tariff schedule. Other discs are dutiable at the rate of 80% and 40% ad valorem respectively.

Exemptions:

In the Syro-Lebanese customs schedules the following items of an educational or scientific character figure as enjoying duty exemptions:

- (a) Scholastic materials: Chalk, black-boards, geographical maps and scholastic books.
- (b) Special articles and products: Articles of physical education and sports, instruments and apparatus for physics and chemistry laboratories.

- (c) Projecting and cinematographic apparatus: On condition that the importing establishment will undertake not to project or allow the projection of films before the general public.
- (d) Articles and products imported by schools or establishments of vocational training and adult education.

The free importation of the categories of goods mentioned above is limited by the number of students in each educational establishment and the value of imported goods allowed in each case.

Foreign Exchange Restrictions:

The importation of all goods into the Syro-Lebanese customs union is regulated by import trade schedules to take account of foreign exchange shortages and particularly of the scarcity of hard currencies.

