

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

LIMITED B
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CONTRACTING PARTIES

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

Addendum:

Note by United Kingdom Delegation

The information appearing in GATT/CP/12/Add.3 in respect of the United Kingdom does not give a complete picture of the position in the United Kingdom, and the following note is accordingly circulated for the information of other delegations. The note is primarily concerned with liability under the United Kingdom Tariff.

United Kingdom

1. The following are all exempt from customs duty :-

Publications. Newspapers, periodicals, printed books and printed parts thereof, printed music, catalogues, advertising material, printed leaflets, printed pamphlets and printed forms (other than trade catalogues, trade lists and trade advertising material in bulk).

Printed publications, whether illustrated or not, the primary purpose of which is to advertise travel or exhibitions outside the United Kingdom.

Manuscript and typescripts and like products of duplicating machines.

Maps and hydrographic charts.

Architectural or engineering designs.

Newsprint in rolls

Works of Art. Paintings in oil or water colours, framed or unframed, on any material; and ink, pencil and charcoal

drawings, and pastels, framed or unframed, on canvas or paper (including board).

Certain sculptures, and hand-engraved or hand-etched blocks, etc. and hand-painted impressions thereof (subject to certification that they are works of art).

Gramophone records for the reproduction of speech specially adapted for the use of the blind.

Matrices impressed for the reproduction of gramophone records.

Exposed photographic plates or films and photographic prints (other than cinematograph films and prints therefrom) imported in a packet not exceeding eight ounces in gross weight which does not form part of a larger consignment.

2. Scientific instruments are subject to ad valorem duty at various rates, according to their nature.

3. Films. The highest U.K. rate of customs duty on exposed cinematograph film is 5d per linear foot, which applies to the first imported copy of any given film. Imported duplicates are then chargeable at the rate of 1d per foot. Sub-standard film (e.g. 16 m.m.) and news films are chargeable at the rate of 1d per foot.

The United Kingdom was a party to the 1933 Film Convention, but the international certification procedure has lapsed. The provisions referred to in paragraph 4 below would cover cinematograph films.

4. Special exemptions

The following exemptions enable a wide range of articles for educational purposes to be admitted free of customs duty :-

(a) All articles liable to duty under the Import Duties Act, 1932, consigned to any gallery or museum under

the control of a Public Authority or University in the United Kingdom approved for the purpose of this provision by the Treasury, or any other Institution or Body so approved, and declared by the consignee in a form approved by the Commissioners of Customs and Excise to be imported solely for use as exhibits or specimens and not for sale.

- (b) Articles liable to duty under the Import Duties Act, 1932, or to the duties on silk and artificial silk, intended to be used in scientific research, or for a purpose connected with the advancement of any branch of learning or art or with the promotion of any sport, provided that they are not intended to be sold or to be used for any purpose which is substantially a commercial purpose, if imported under licence issued by the Treasury.
- (c) Antiques. Customs duties are not charged on articles (other than spirits or wines) which are proved to the satisfaction of the Commissioners of Customs and Excise to have been manufactured or produced more than one hundred years before the date of importation.
- (d) The above are standing exemptions and do not preclude special concessions in suitable cases.

5. Purchase Tax

Of the goods referred to in this note, the only items chargeable with Purchase Tax on importation into the U.K. are -

Printed forms

Works of art (if produced in quantity for general

sale.

Original paintings and drawings, for example, are not chargeable.)

Gramophone records

Scientific instruments (certain kinds only)

The exemption provisions summarized in paragraph 4 of this note do not apply to Purchase Tax.

