

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

LIMITED B

GATT/CP/12/Add.7
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ENGLISH
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Contracting Parties

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

Addendum.

Note by the French Delegation

The information supplied in document GATT/CP/12/Add.3 does not give a complete picture of the French regulations governing the import of educational, scientific and cultural material.

The attached note is consequently intended to complete it.

(signed) LECUYER

FRANCE

A. CUSTOMS DUTIES

I. - Books, Publications and other products of the graphic arts

The following items are exempt from customs duties :

- books sewn, boarded or bound in cloth, in French or foreign languages; ⁽¹⁾
- newspapers and periodicals, illustrated or not, on condition that advertising does not take up more than two-thirds of the space;
- music, manuscript or printed, unbound or bound in cloth; ⁽¹⁾
- cartographic works, not mounted on cloth;
- industrial designs and plans, and photographic reproductions thereof;
- Parliamentary documents addressed to the Libraries of the French Parliamentary Assemblies;
- travel publicity posters and publications (guides, folders etc.), even when illustrated, the essential purpose of which is to induce the public to visit foreign countries, foreign places, fairs or exhibitions abroad, and which are general in character. ⁽²⁾

(1) - Works bound in natural or artificial leather are subject to a duty of 20% ad valorem unless they were published more than 50 years ago (see Works of Art and Collectors' Pieces).

(2) - Exemption from duty is granted only to countries which, on a basis of reciprocity, admit French documents of the same kind free of duty.

II. - Works of Art and Collectors' Pieces

The following are also exempt from customs duties :

- original works of art;
- zoological, botanical, mineralogical and anatomical collections; collectors' pieces of historical, archaeological or ethnographical interest; postage stamps, collections of coins etc.;
- books, pictures, music, geographical maps and all products of the graphic arts published over 50 years ago;
- other collectors' pieces over 100 years old.

N.B. - Items for public museums and libraries (except supplies and articles in current use) are exempt from customs duties, even if they do not come under the heading of collectors' pieces proper.

III. - Items for scientific or educational establishments

Scientific instruments and apparatus for scientific or educational establishments, public or private, appearing on a list drawn up by the Departments of National Education, Industrial Production and Finance and Economic Affairs, are exempt from customs import duty when they cannot be supplied by French manufacturers.

Technical colleges can also receive free of import duties new types of apparatus.

Foreign documents, material and products for the International Office of Chemistry in Paris are also exempt.

IV. - Films and Gramophone Records

Films for the French Film Library are exempt from customs duties.

Other films and gramophone records are taxed on importation.

B. TAXES ON TURNOVER

(tax on production 12.5%

tax on transactions 1%)

I. - Items exempt from tax on production and tax on transactions :

The following items are exempt :

- (a) newspapers and periodicals of a general character in connection with the diffusion of thought and appearing regularly at least once a month;
- (b) travel publicity posters and publications from countries which admit similar French items free of all duties and taxes;
- (c) original works of art imported by their authors;
- (d) duty-free items for museums, libraries and scientific or educational establishments.

II. - Special regulations applying to Works of Art and Collectors' Pieces :

Works of art⁽¹⁾ and collectors' pieces are subject on importation to production tax at the rate of 3.5%. The tax on transactions at 1% is levied on works of art and collectors' pieces in accordance with the common law.

III. - Special regulations applying to Books :

For books and printed music, sewn or bound, the tax on production (3.5% for books and music published more than 50 years ago; 12.5% for other items) is reduced by 50%.

The 1% tax on transactions is levied on books in accordance with the common law.

IV. - Regulations applying to other items :

These are subject to production and transactions taxes in accordance with the common law.

(1) (other than original works of art imported by their authors -

see B. § I.(c) above).