# GENERAL AGREEMENT ON TARIFFS AND TRADE

## ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

LIMITED B

GATT/CP/12/Add.10 20 May, 1949 Original: ENGLISH

CONTRACTING PARTIES

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

### Addendum to GATT/CP/12/Add.3

The section relating to Ceylon on page 5 of document GATT/CP/12/Add.3, on the practices governing the importation of educational, scientific and cultural materials into Ceylon does not give an accurate picture of the existing duties in Ceylon on these articles, and should be replaced by the following:-

- (1) Books, printed or manuscript. These are admitted free of duty.

  So also are Braille witing machines, frames, styles, records and talking books used by the blind, and any apparatus designed for the teaching of speech or lip reading to the deaf.
- (2) Scientific and Mathematical Instruments are charged duty at the rate of 17% ad valorem. There is no preferential duty on this item and instruments imported from British Commonwealth sources are not admitted free of duty as stated in GATT/CP/12/Add.3.
- (3) Films. The following types of cinematograph films are admitted free of duty:-

Cinematograph films of an educational character, whether developed, negative or positive films (including gramophone records or other films of sound reproduction complementary to such films or developed negative or positive sound tracks) which are certified by the Director of Education to be films of an educational character on the ground that they fall within one or more of

#### the following classes:-

- (a) Films designed to supply information with regard to the work and aims of international organizations which are generally recognised by the High Contracting Parties to the International Conference of 1933 for facilitating the international circulation of films of an educational character;
- (b) Films intended for use in education of all grades;
- (c) Films intended for vocational training and guidance, including technical films relating to industry and films relating to scientific management.
- (d) Films dealing with scientific or technical research or designed to spread scientific knowledge.

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(e) Films dealing with health questions, physical training, social walfare or relief.

All other cinematograph films are charged duty at the rate of 6 cents per foot if they are from Commonwealth sources, and  $6\frac{1}{2}$  cents per foot from other sources.

- Gramophones, Phonographs and Records are subject to an ad valorem duty of 50% if they are imported from Commonwealth sources and 60% if imported from other sources.
- (5) Works of Art (including original oil paintings, original water colours and original drawings) are admitted free of duty.
- (6) Natural History Specimens are admitted free of duty.
- Live Animals (other than dogs and horses) imported for zoological purposes and of plants, trees, roots, bulbs, and seeds for botanical purposes are admitted free of duty.
- (8) Postage stamps, used or unused, are admitted free of duty.