

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

Limited B

GATT/CP/12/Add.11
23 May 1949

ORIGINAL: English -
French

CONTRACTING PARTIES

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

Addendum to GATT/CP/12/Add.3

The following note, which sets forth information about customs duties, quantitative restrictions and internal taxes as applied by Canada, has been transmitted by the Canadian delegation for circulation to replace the relevant section in GATT/CP/12/Add.3.

Customs and related duties and Quantitative Restrictions applied
by Canada to Educational, Scientific and Cultural Materials -

The importation of educational, scientific and cultural materials into Canada is affected only slightly by customs duties and scarcely at all by quantitative restrictions.

Importations into Canada under each of the following tariff items are free of duty from all countries and are not subject to quantitative restrictions:

- 172 Books, pamphlets and charts, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books pamphlets and reports, for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. Scripture and prayer cards, and religious pictures and mottoes, not to include frames; books, bound or unbound, which have

been actually printed and manufactured more than twelve years; manuscripts; insurance maps; freight rates, passenger rates and time-tables issued by transportation companies abroad and relating to transportation outside of Canada, in book or in pamphlet form.

- 173 Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries; printed books, pamphlets and cards for use in schools to test the degree of intelligence of pupils; all books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as may be prescribed by the Minister; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days.
- 184 Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates when imported in single copies in sheet form with periodical trade journals.
- 184c Magazines in which the advertising matter does not exceed twenty per centum of the total space and magazines maintained by and in the interest of religious, educational, scientific, philanthropic, agricultural, labour, or fraternal organizations, or associations not organized for profit and none of the net income of which inures to the benefit of any private individual.
- 693(i) Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the Minister.

- 694 Models of inventions and of other improvements in the arts, -
but no article shall be deemed a model which can be fitted
for use.
- 695a Paintings in oil or water colours and pastels, valued at not
less than twenty dollars each; paintings and sculptures by
artists domiciled in Canada but residing temporarily abroad
for purposes of study, under regulations by the Minister.
- 696 Philosophical and scientific apparatus, utensils, instruments,
and preparations, including boxes and bottles containing the
same; maps, charts, photographic reproductions and other
pictorial illustrations, casts as models, animals as research
or experimental subjects; mechanical equipment of a class or
kind not made in Canada. All articles in this item, when
for the use and by order of 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 for the use and by order
of any public hospital, college, academy, school, or seminary
of learning in Canada, and not for sale, under regulations
prescribed by the Minister.
- 696a Moving picture films, sound or silent, separate sound film
track, slides and slide films, positive or negative; sound
disks, records and transcriptions; when certified by the
Government or by a recognized representative authority of the
Government of the country of production as being of an inter-
national educational character; subject to such regulations
as the Minister may prescribe.
- 697 Globes, geographical, topographical and astronomical.
- 698 All articles specially designed for the use of the blind,
whether for educational, recreational, industrial, personal

or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other bona fide institution or association for the blind.

699 Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums.

700 Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.

Provided a bond shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or, if not re-exported within the time specified in such bond.

The duty-free items quoted above appear to cover most but not quite all of the goods which UNESCO considers to be educational, scientific or cultural materials. A few such materials would be subject to duty under Tariff Items 171, 180 and 695 but would not be subject to any import restrictions. Goods, including statues, classified under Item 694 are prohibited importation by The Emergency Exchange Conservation Act, and if admitted under permit would be subject to duty. Possibly a few materials which might be regarded as educational, scientific or cultural materials, would be classified under other dutiable tariff items. However, almost all

of the few educational, scientific or cultural materials on which Canada levies duties would be included in one or other of the following tariff items:

<u>Tariff Item No.</u>	<u>Description</u>	<u>Rate of Duty</u>	
		<u>M.F.N.</u>	<u>General</u>
171	Books, printed, periodicals and pamphlets, or parts thereof, n.o.p., not to include blank account books, copy books, or books to be written or drawn upon	10 p.c.	10 p.c.
180	(i) Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints or proofs therefrom, and similar works of art, n.o.p.	20 p.c.	22½ p.c.
	(ii) Decalcomania transfers of all kinds, n.o.p.	20 p.c.	22½ p.c.
	(iii) Blue prints, building plans, maps, and charts, n.o.p.	20 p.c.	22½ p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or compositions; fans of all kinds; statues and statuettes of any material, n.o.p.	17½ p.c.	30 p.c.
695	Paintings in oil or water colours and pastels, valued at less than twenty dollars each, n.o.p.	22½ p.c.	25 p.c.

Sales tax and similar internal taxes

(a) Sales Tax:

The 8% sales tax applies to both domestic and imported educational and other materials. There are, however, very substantial exemptions granted. These are as follows:-

Printing and Educational

Manuscript; Newspapers;

Books for the instruction of the deaf or dumb;

Magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly, and printing paper and printing ink for use exclusively in their production;

Photographs, paintings, pastels, drawings and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Text books, printed, authorized by the Department of Education of any province in Canada and phonograph records so authorized for instruction in the English and the French language, and materials used exclusively in the manufacture thereof.

In addition to the above, goods enumerated in tariff items 173, 693(1), 695a, 696, 696a, 698 and 700 are also exempt from sales tax. The nature of the goods covered by these tariff items can be determined from the information in the above schedules.

(b) Other Excise Taxes:

The only other internal commodity tax that would seem to have any bearing in this case is a tax of 10% on photographic films and projectors. However, 16 mm. projectors, which are most commonly used for the showing of educational and similar films, are exempt from this tax.

