

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

LIMITED B
GATT/CP/12/Add.13
20 June 1949

ORIGINAL / English

CONTRACTING PARTIES

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

(Addendum to GATT/CP/12/Add.3)

Note by the Indian Delegation

The information appearing in GATT/CP/12/Add.3 in respect of India contains certain omissions and inaccuracies and the following note is, accordingly, circulated for the information of other Delegations. The attached note is correct but by no means complete. Identification of all the articles under review, according to their tariff status would require a detailed analysis of virtually the entire Indian Customs Tariff and of current notifications issued by the Government of India under allied Acts.

INDIA *

(1) Books: Under this heading are included books, printed matter, including maps, charts, proofs, music manuscripts and illustrations specially made for binding in books, 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 areas and hard-currency countries and under open general licences from medium and soft currency countries.

Trade catalogues and advertising circulars imported by packet, book or parcel post are also exempt from payment of duty.

(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.

(3) Cinema projecting and Sound-Recording Apparatus: The general rate of duty is 10% ad valorem and free if imported from Burma. This rate of duty has been bound under the GATT.

Imports irrespective of origin were subject to the monetary ceiling.

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

(4) Cinematograph Films: Unexposed films are subject to 3 pies per linear foot under the general rate while the preferential rate for Burma is 5% ad valorem.

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 exposed 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 including philosophical and surgical instruments, apparatus and appliances, without distinction, are subject to a 30% ad valorem duty. A preferential rate applicable to Burma only amounts to 12% ad valorem.

In respect of optical instruments, the duty was reduced to 20% in order to implement the GATT.

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 Rs. 1-12 ⁴/₅ to Rs. 2-6 ²/₅ 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 licensing 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% for Burma only.

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 licensing system in force.

Printers Ink: Imports are subject to 12% 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 hard-currency countries, Sweden and Switzerland, no licences were foreseen.

(8) Pencils: Slate Pencils: Subject to 30% 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 plus 1/5 of duty; preferential rate is 12% for Burma only. 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 when imported from Burma only. No licence was to be granted irrespective of the country of origin.

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

Prints, engravings and pictures (including photographs and picture post-cards) not otherwise specified are liable to duty at 60% ad valorem.

(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 are granted liberally.

Other countries: Open general licence.

(11) Medals and antique coins: are admitted free of import duty.

(12) Ornamental arms of an obsolete pattern possessing only an antiquarian value and masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes, are liable to duty at 30% ad valorem with a preferential rate of 12% ad valorem for Burma only.

(13) Radio: Complete wireless reception instruments and component parts of such instruments were liable to duty at 60% ad valorem with preferential rates at 48% ad valorem for goods of U.K. origin, and 24% ad valorem for those of Burma origin. The duty of 60% was reduced to 50% ad valorem and the preferential rates for United Kingdom to 44% ad valorem to implement the General Agreement on Tariffs and Trade. In the case of Radio-phonographs, the duty of 60% was reduced to 54% ad valorem but no reductions were allowed in the preferential rates.

