I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1027/79

of 8 May 1979

amending Council Regulation (EEC) No 1798/75 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 28 thereof,

Having regard to the draft Regulation submitted by the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas, in Regulation (EEC) No 1798/75 (4), the Council laid down the conditions governing the importation free of Common Customs Tariff duties of educational, scientific and cultural materials;

Whereas the provisions of that Regulation are essentially based on those of the Agreement on the importation of educational, scientific and cultural materials drawn up under the auspices of the United Nations Educational, Scientific and Cultural Organization (Unesco);

Whereas on 26 November 1976 the 19th General Conference of Unesco adopted a Protocol to that Agreement with a view to extending relief from customs duties to certain products hitherto excluded from such relief;

Whereas Regulation (EEC) No 1798/75 should be amended to take account of the provisions of that Protocol, to the extent compatible with the Community's aims, without waiting for the Protocol to enter into force,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 1798/75 is hereby amended as follows:

1. Article 3 shall be replaced by the following:

'*Article 3*

1. Scientific instruments and apparatus not included in Article 2 and imported exclusively for non-commercial purposes may be admitted free of Common Customs Tariff duties provided that:

(a) they are intended for:

— either public establishments principally engaged in education or scientific research, including those departments of public establishments which are principally engaged in education or scientific research,

— or private establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles duty free

and provided that

(1) OJ No C 190, 9. 8. 1978, p. 2.
(2) OJ No C 296, 11. 12. 1978, p. 57.
(3) OJ No C 105, 26. 4. 1979, p. 40.
(4) OJ No L 184, 15. 7. 1975, p. 1.

(b) instruments or apparatus of equivalent scientific value are not being manufactured in the Community.

2. The duty-free admission referred to in paragraph 1 shall apply to:

(a) spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus, or, if imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free or entitled to duty-free entry;

(b) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that:

— these tools are imported at the same time as such instruments or apparatus, or, if imported subsequently, that they can be identified as being intended for specific instruments or apparatus previously admitted duty free or entitled to duty-free entry, and further provided that

— equivalent tools are not being manufactured in the Community.

3. For the purposes of this Article:

— "a scientific instrument or apparatus" shall mean any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes it possible to obtain is mainly or exclusively suited to scientific activities,

— "imported for non-commercial purposes" shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes,

— "equivalent scientific value" shall be assessed by comparing the essential technical characteristics of the instrument or apparatus in respect of which application is made for the exemption referred to in Article 4 with those of the corresponding instrument or apparatus manufactured in the Community in order to determine whether the latter could be used for the same scientific purposes as those for which the instrument or apparatus that is the subject of the application for exemption is intended and whether its performance would be comparable,

— a scientific instrument or apparatus — or one of the tools referred to in paragraph 2 (b) — shall be regarded as being manufactured in the Community where its delivery period from the time of the order is not, account being taken of commercial practices in the manufacturing sector under consideration, appreciably longer than the delivery period of the instrument, apparatus, or tool in respect of which application is made for the exemption referred to in Article 4, or where this period does not exceed the latter to such an extent that the purpose or use for which the instrument, apparatus or tool was initially intended would be appreciably affected thereby.'

2. The second paragraph of Article 4 shall be replaced by the following:

'The granting of duty-free admission shall be conditional on its being established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 9, that instruments or apparatus of equivalent scientific value to those instruments or apparatus in respect of which duty-free admission is requested — or, in the case of tools, that tools equivalent to those for which duty-free admission is requested — are not being manufactured in the Community.'

3. Article 6 (1) shall be replaced by the following:

'1. The materials referred to in Article 2 and the scientific instruments or apparatus which have been admitted duty free in accordance with the conditions laid down in Articles 3, 4 and 5 may not be lent, hired out or transferred either for a consideration or free of charge without the prior agreement of the competent authority of the Member State referred to in Article 2 (2) or 4.'

4. The third subparagraph of Article 6 (2) is hereby repealed.

5. The following Article shall be inserted:

'Article 6a

Articles 5 and 6 shall apply *mutatis mutandis* to the tools referred to in Article 3 (2) (b).'

6. Annex I shall be replaced by Annex I to this Regulation.

7. Annex II shall be replaced by Annex II to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 1980.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 May 1979.

For the Council

The President

P. BERNARD-REYMOND

ANNEX I

A. **Books, publications and documents**

CCT heading No	Description
37.05	Plates, unperforated film and perforated film (other than cinematographic film), exposed and developed, negative or positive:
	ex A. Microfilms of books, children's drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
	ex B. Reproduction films for the production of books
ex 49.03	Children's picture books and painting books:
	— Children's drawing or painting books
49.11	Other printed matter, including printed pictures and photographs:
	ex B. Other:
	— Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles (1)
	— Microcopies of books, children's drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals and of documents or reports of an non-commercial character (1)
	— Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities
	— Catalogues of films, recordings or other visual and auditory materials of an educational scientific or cultural character
	— Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics, and meteorological and geophysical diagrams
	— Posters for the promotion of tourism and tourist publications, (brochures, guidebooks, timetables, pamphlets and like publications), whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities, including microcopies of such articles (1)
	— Publications designed to encourage the public to study outside the territory of the European Communities, including microcopies of such publications (1)
	— Architectural, industrial or engineering plans and designs, and reproductions thereof
	— Bibliographical information material for distribution free of charge (1)

(1) The exemption shall not, however, apply to articles in which the advertising matter covers more than 25% of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

CCT heading No	Description
ex 90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses: — Maps and charts in relief, of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics, and meteorological and geophysical diagrams

B. Visual and auditory materials of an educational, scientific or cultural character

The articles listed in Annex II A produced by the United Nations or any of its specialized agencies.

ANNEX II

A. Visual and auditory materials of an educational, scientific or cultural character

CCT heading No	Description	Beneficiary establishment or organization
37.04	Sensitized plates and film, exposed but not developed, negative or positive: A. Cinematograph film: ex II. Other positives, of an educational, scientific or cultural character	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
ex 37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive, of an educational, scientific or cultural character	
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive: B. II. Other positives: ex a) Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes ex b) Other: — Archival film material (with or without sound track) intended for use in connection with newsreel films — Recreational films particularly suited for children and young people — Other films of an educational, scientific or cultural character	
49.11	Other printed matter, including printed pictures and photographs: ex B. Other: — Microcards or other information storage media required in computerized information and documentation services, of an educational, scientific or cultural character — Wall charts designed solely for demonstration and education	
ex 90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses: — Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education	

CCT heading No	Description	Beneficiary establishment or organization
ex 90.21 *(cont'd)*	— Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
	ex B. Recorded:	
	— Of an educational, scientific or cultural character	
Various	— Holograms for laser projection	
	— Multi-media kits	
	— Materials for programmed instruction, including materials in kit form, with the corresponding printed materials	

B. Collectors' pieces and works of art of an educational, scientific or cultural character

CCT heading No	Description	Beneficiary establishment or organization
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods