

COMMISSION OF THE EUROPEAN COMMUNITIES

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PROPOSAL FOR A COUNCIL REGULATION

setting up a Community system of reliefs
from customs duty

(presented by the Commission to the Council)

Explanatory memorandum

1. Reliefs from customs duty are measures which qualify the Common Customs Tariff by making it possible in certain circumstances to refrain from applying to imported goods duties set out in that Tariff.

A relief from import duty is not the same as an exemption, since its scope is not general : the duty prescribed in the customs tariff remains applicable to similar goods imported for purposes or by persons other than those specified in the relief measure. Neither is it a suspension of duty, since it is not a temporary measure designed to cope with a particular situation in some part of the economy of the importing country; a relief is a permanent measure based on recognition that the particular circumstances of importation in question make it unnecessary to apply the duties normally chargeable on the goods concerned.

2. The foregoing also applies, naturally, to measures other than customs duties designed to protect the economy of the importing country (in the case of the Community, agricultural levies and other charges laid down within the framework of the common agricultural policy, or of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products).
3. It is difficult to offer any systematic classification of reliefs from customs duty on imports, because of the great variety. However, it is possible to arrange them in two categories, autonomous and conventional, depending on their source.
4. Autonomous reliefs are measures adopted unilaterally by the authorities in each country. They generally apply to goods imported without any commercial consideration, which therefore do not affect the national production of such goods (e.g. used personal effects imported by persons coming to settle in the country, or effects acquired by inheritance).

Autonomous reliefs have arisen over a long period, reflecting the development between individual states, and although their purpose remains broadly the same from Member State to Member State, their scope and the conditions on which they may be granted often very widely.

5. Conventional reliefs are measures adopted by agreement between two or more countries with the aim of facilitating certain kinds of trade or activity. Some have been introduced on the initiative of various specialized international organizations such as Unesco or the ICAO, while others result from the activities of international organizations generally or chiefly concerned with customs matters (Customs Cooperation Council, Economic Commission for Europe, etc). The relief from customs duty may simply be an incidental element of a wider agreement (e.g. the free movement of ideas and educational resources), or it may itself be the subject of the agreement.

A number of conventional reliefs have undeniable economic consequences, but have nevertheless been prompted by the Contracting Parties' recognition of the need for international cooperation in the pursuit of some overriding interest (e.g. Agreement on the importation of educational, scientific and cultural materials).

Obviously, conventional reliefs impose wider obligations on the contracting countries than those which are simply autonomous. However, where customs conventions may have economic effects, Contracting Parties are often offered alternative formulae, allowing them to adapt their positions. They may also enter reservations with regard to one or more of the provisions; and a Contracting Party may always go beyond the commitments entered into under a convention.

As a result, even where all Community Member States have acceded to a given international convention which provides for the granting of a relief from customs duty, the scope of the relief will often vary appreciably from one to the other. This is a fortiori the case where the work of the international organization concerned has produced a mere recommendation rather than a full-scale convention.

6. Given this analysis of the current position in the Member States with regard to reliefs from customs duty, it is necessary to point out that the effect at Community level of each such relief is to allow non-application of the prescribed import duties (Common Customs Tariff duties, agricultural levies, etc.) on goods which are nevertheless consumed in the Community.

Every relief, irrespective of its origin, purpose or the conditions on which it is based, therefore constitutes a derogation from the Common Customs Tariff or the regulations adopted by the Council within the framework of the common agricultural policy, and as such can only validly be decided by the Council in accordance with the procedures laid down by the Treaty (without prejudice, naturally, to the provisions of Article 234).

7. This proposal for a regulation contains provisions largely based on the autonomous or conventional measures currently in force in the Member States and is designed to bring about the desired legal state of affairs by defining the various instances where, in view of the circumstances of a given import operation, no protection of the Community economy is found to be necessary.
8. Similarly, it lays down the circumstances in which export duties (agricultural levies, monetary compensatory amounts) need not be applied; such cases are much less frequent than those concerning reliefs from import duties, since the charging of duties on goods exported from the Community is an exceptional occurrence affecting only a small number of products.

9. This proposal for a regulation lays down the scope of reliefs from import and export duties, and the conditions for granting them, at Community level and its adoption will make it possible for every person resident in the Community to enjoy the same facilities in whichever Member State he may be; the only reliefs not falling within its field of application are those based on agreements already concluded by Member States which, given their limited and specific aims, do not need to be enshrined in Community provisions (diplomatic or consular privileges, privileges and immunities based on headquarters or mutual cooperation agreements, frontier agreements). At the same time it represents a further significant step towards a truly uniform application both of the Common Customs Tariff and of the various charges levied under the common agricultural policy and the specific arrangements derived therefrom.

10. The reliefs from customs duties provided for in this proposal are based on a wide variety of grounds - the existence of international conventions, humanitarian considerations, long-standing traditions - and are broadly speaking coextensive with those found in the various Member States, while harmonizing the conditions on which they are granted. The effect of the proposal on Community revenue should therefore not differ to any great extent from that of the currently applied national rules (the incidence of which is not known in detail since statistics on reliefs from customs duties are not available in the Member States). At any rate, the introduction of specific Community provisions in this field will make it possible to monitor the Community's own resources more closely.

11. To ensure that the provisions of this proposal for a regulation are applied with the greatest possible uniformity throughout the Community, provision has been made for the adoption, where necessary, of implementing measures through a Committee on Duty Free Arrangements, which will replace the Committee set up under Article 7 of Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common

Customs Tariff duties of educational, scientific and cultural materials (1). This proposal, in order to avoid a situation where duty-free measures are scattered throughout a number of Community texts, therefore incorporates the provisions of existing Council regulations in this field and, accordingly, repeals them.

12. This proposal is based on Articles 28, 43 and 235 of the Treaty establishing the European Economic Community and the opinion of the European Parliament is therefore required. It would also be desirable to seek the opinion of the Economic and Social Committee.

(1) OJ No L 184, 15.7.1975, p. 1

Proposal for a Council Regulation
setting up a Community system of reliefs
from customs duty

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,
and in particular Articles 28, 43, 113 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the Economic and Social Committee,

Whereas, in the absence of a specific measure of derogation adopted in accordance with the provisions of the Treaty, Common Customs Tariff duties are applicable to all goods imported into the Community; whereas the same is true in the case of agricultural levies and all other import charges laid down under the common agricultural policy or the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

Whereas in certain well-defined circumstances, where by virtue of the special conditions under which goods are imported the usual need to protect the economy is absent, such taxation of imports is unnecessary;

Whereas it is desirable that in such circumstances arrangements should be made, as they have been traditionally in most systems of customs rules, to allow goods to enjoy relief from the application of import duties to which they would normally be liable;

Whereas such duty-free arrangements may also be the result of multilateral international conventions to which all or some of the Member States are Contracting Parties; whereas, while the Community should apply these conventions, this presupposes the introduction of Community rules on reliefs

from customs duties designed in accordance with the requirements of the Customs Union, to eliminate differences in the aim, scope and conditions for application of the duty-free provisions contained in these conventions, and to enable those concerned to enjoy the same advantages throughout the Community;

Whereas certain reliefs currently applied in the Member States stem from conventions with third countries which, given their purpose, concern only the signatory Member State; whereas it is unnecessary to define conditions for granting such reliefs at Community level, but sufficient simply to authorize the Member State in question to maintain these reliefs; whereas Member States should also be authorized to conclude agreements with third countries or international organizations which include provisions for the granting of similar reliefs from customs duty; whereas it is therefore necessary to introduce the appropriate procedures for this purpose;

Whereas the implementation of the common agricultural policy means that in certain circumstances export duties may be charged on some goods; whereas it is therefore also necessary to specify at Community level the cases in which relief from such duties may be granted;

Whereas the Council has already adopted a number of regulations concerning reliefs from customs duties and it appears desirable, with a view to establishing a single comprehensive Community system of reliefs, to incorporate the provisions of these individual regulations in this Regulation and to repeal formally the earlier acts;

Whereas in the interests of legal clarity the provisions of Community acts containing certain relief measures not affected by this Regulation should be listed;

Whereas it is necessary to ensure uniform application of the provisions of this Regulation, and hence to establish a Community procedure for the timely adoption of implementing measures; whereas, in order to organize close and efficient cooperation between the Member States and the Commission

in this field, a committee should therefore be set up which will replace the Committee on Duty Free Arrangements set up by Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (1),

HAS ADOPTED THIS REGULATION :

Article 1

1. This Regulation sets out those cases in which, owing to special circumstances, certain goods may be relieved of import or export duties.
2. For the purposes of this Regulation :
 - (a) import duties means customs duties and charges having equivalent effect and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;
 - (b) export duties means agricultural levies and other export charges provided for under the common agricultural policy or under specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

CHAPTER I

RELIEF FROM IMPORT DUTIES

Title I : Commercial consignments of negligible value

Article 2

Subject to the provisions of Article 3, any commercial consignment by letter post or any postal packet containing goods of total value not exceeding 10 EUA shall be admitted free of import duties.

(1) OJ No L 184, 15.7.1975, p. 1

Article 3

The relief referred to in Article 2 shall not apply to the following :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff;
- (b) perfumes and toilet waters;
- (c) tobacco and tobacco products.

Title II : Personal effects of private individuals
transferring their normal place of
residence from a third country to the
Community

Article 4

1. Subject to the provisions of Articles 5 to 11 below, personal effects imported by natural persons transferring their normal place of residence from a third country to the customs territory of the Community shall be admitted free of import duties.

2. For the purpose of paragraph 1 :

"Personal effects" means any goods intended for the private use of the persons concerned or for their household needs.

"Personal effects" shall consist in particular of all removable items, including cycles and motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions and fuel appropriate to normal family requirements, household pets and saddle horses, as well as the portable tools, equipment or instruments required by the person concerned for the pursuit of his trade or profession, shall also be considered as "personal effects".

"Normal place of residence" means the place where a person habitually lives, that is the place where a person resides continuously during a certain period by reason of personal or occupational ties indicating close links between that person and the place where he lives.

Article 5

The relief referred to in Article 4 shall be limited to personal effects which :

- (a) except in special instances justified by the circumstances, have been owned and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date of effective departure from the third country concerned;
- (b) are intended to be used for the same purpose at his new normal place of residence;
- (c) do not, by their nature or quantity, reflect any commercial intent.

Motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes may enjoy relief only if it can in addition be proved, to the satisfaction of the competent authorities, that they have borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which they are normally liable.

Article 6

Relief may be granted only to persons whose normal place of residence has been outside the customs territory of the Community for a minimum of twelve months.

Nevertheless, the competent authorities may grant exceptions to this rule provided the person concerned proves to them that he actually intended to reside outside the customs territory of the Community for at least twelve months.

Article 7

No relief shall be granted for :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff;
- (b) tobacco and tobacco products;
- (c) commercial transport;
- (d) portable houses;
- (e) items to be used for gainful purposes, other than portable tools, equipment or instruments required for the pursuit of a trade or profession.

Article 8

Except in special cases, relief shall be granted only in respect of personal effects entered for free circulation within six months from the effective departure date of the person concerned from the third country of departure.

The personal effects may be imported in several separate consignments within the period referred to in the preceding paragraph.

Article 9

1. Until twelve months have elapsed from the date on which their entry for free circulation was accepted, personal effects which have been admitted duty-free may not be loaned, given as security, hired out or transferred, whether against payment or free of charge, without prior notification to the competent authorities.
2. The loan, giving as security, hire or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of import duties on the goods concerned at the rates in force at the time of such loan, giving as security, hire or transfer, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

Article 10

1. By way of derogation from the provisions of the first paragraph of Article 8 relief may be granted in respect of personal effects entered for free circulation before the actual departure of the person concerned from the third country of departure, provided that he undertakes actually to transfer his normal place of residence to the customs territory of the Community within a period of six months. This undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.
2. Where use is made of the provisions of paragraph 1 the period laid down in Article 5 (a) shall be calculated from the date of completion of the customs formalities for exportation of the personal effects from the third country of departure.

Article 11

Where, due to special circumstances, the person concerned leaves the third country where his normal place of residence was located without simultaneously transferring such normal place of residence to the customs territory of the Community, but with the intention of ultimately so doing, the competent authorities may authorize duty-free admission of the personal effects which he transfers into the said territory for this purpose.

Duty-free admission of these personal effects shall be granted in accordance with the conditions laid down in Articles 4 to 9, subject to the following reservations :

- (a) the periods laid down in Article 5 (a) and the first paragraph of Article 8 shall be calculated from the date of the completion of the customs formalities for exportation from the third country of departure.
- (b) the period referred to in Article 9 (1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the customs territory of the Community.

Title III : Household effects for furnishing
a secondary residence

Article 12

1. Subject to the provisions of Articles 13 to 15 below, household effects imported by a natural person having his normal place of residence in a third country for the purpose of furnishing a secondary residence in the customs territory of the Community shall be admitted free of import duties.
2. For the purposes of paragraph 1, "household effects" means personal effects, household linen, furniture, domestic appliances, household articles and other goods intended for the personal use of the persons concerned or for their household needs during their stay at the secondary residence.

Article 13

The relief referred to in Article 12 shall be limited to household effects which :

- (a) except in special cases justified by the circumstances, have been owned and used by the person concerned for a minimum of six months before the date on which the household effects in question were exported from the third country of departure;
- (b) are appropriate both by nature and by quantity to the normal furnishings of the said secondary residence.

Article 14

Relief shall be granted only to persons who :

- (a) have had their normal place of residence in a third country for a minimum of twelve months;
- (b) are the owners of the secondary residence in question or have rented it for not less than two years, and
- (c) undertake not to let this secondary residence to third parties while they or their families are absent.

Relief may be granted more than once for one and the same secondary residence.

Article 15

1. Hire or transfer of the secondary residence to a third person before the expiry of the period of two years counting from the date of acceptance of the entry for free circulation of the household effects will cause the relevant import duties to be applied to them at the rate in force at the time of such hire or transfer, calculated according to the type of goods and on the basis of the value for customs purposes ascertained or accepted at that time by the competent authorities.

Nevertheless, the relief shall remain accorded if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of Article 14 (b) and (c) are fulfilled.

2. Hire or transfer of the household effects themselves to a third person before the expiry of a period of two years counting from the date of acceptance of the declaration for free circulation will likewise cause the relevant duties to be applied under the same conditions as those referred to in the first subparagraph of paragraph 1.
3. The period referred to in paragraphs 1 and 2 shall be extended to ten years for household effects of high value.

Title IV : Goods imported on the occasion of
a marriage

Article 16

1. Without prejudice to the provisions of Articles 4 to 11 and subject to the provisions of Articles 17 to 19, trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a third country to the customs territory of the Community on the occasion of his or her marriage, shall be admitted free of import duties.

2. For the purpose of paragraph 1 :

- (a) trousseaux means underwear, household linen or made-up clothing intended for the personal use of the person concerned or of the household;
- (b) household effects means items of furniture, household appliances, radios and television sets and all other non-consumable objects normally required in a household.

Article 17

The relief referred to in Article 16(1) may be granted only to persons:

- (a) whose normal place of residence has been outside the customs territory of the Community for at least twelve months. However, derogations to this rule may be granted where it is established to the satisfaction of the competent authorities that it was the intention of the person concerned to reside outside the customs territory of the Community for at least twelve months.
- (b) who produce evidence of their marriage to the satisfaction of the competent authorities.

Article 18

Save in exceptional circumstances, relief shall be granted only for goods entered for free circulation :

- not later than four months after the date of the wedding, or
- not earlier than two months before the date fixed for the wedding. In the latter case the relief shall be subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities.

Article 19

- 1. Until twelve months have elapsed from the date on which their entry for free circulation was accepted, goods admitted duty-free under Article 16 may not be loaned, given as security, hired out or transferred, whether again: payment or free of charge, without prior notification thereof to the competent authorities.

2. Any loan, giving as security, hire or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of import duties on the goods concerned at the rates in force at the time of such loan, giving as security, hire or transfer, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

Title V : Personal effects acquired by inheritance

Article 20

1. Subject to the provisions of Articles 21 to 23 below, personal effects acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community, shall be admitted duty free of import duties.
2. For the purposes of paragraph 1 "personal effects" means all the effects constituting the estate of the deceased.

"Personal effects" shall consist in particular of all removable articles, including cycles and motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions and fuel appropriate to normal family requirements, household pets and saddle horses, as well as the portable tools, equipment or instruments which had been required for the pursuit of the trade or profession of the deceased, shall also be considered "personal effects".

No relief shall be granted for :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff;
- (b) tobacco and tobacco products;
- (c) commercial transport;
- (d) portable dwellings;
- (e) items to be used for gainful purposes, other than portable tools, equipment or instruments for the pursuit of a craft or professional activity;
- (f) stocks of raw materials and finished or semi-finished products;
- (g) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 22

1. Relief shall be accorded only on personal effects entered for free circulation before the expiry of a period of three years counting from the date of death.

However, an extension of this period may be granted by the competent authorities on account of special circumstances.

2. The personal effects may be imported in several separate consignments within the period referred to in paragraph 1.

Article 23

1. Until twelve months have elapsed from the date on which their entry for free circulation was accepted, personal effects which have been admitted duty-free may not be loaned, given as security, hired out or transferred, whether against payment or free of charge, without prior notification to the competent authorities.

2. The loan, giving as security, hire or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of import duties on the goods concerned at the rates in force at the time of such loan, giving as security, hire or transfer, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

Title VI : School outfits

Article 24

1. Outfits belonging to pupils or students coming to live in the customs territory of the Community for the purposes of studying there shall be admitted free of import duties.
2. For the purposes of paragraph 1 :
 - (a) pupil or student means any person enrolled in an educational establishment (including vocational training institutions) in order to attend full time the courses offered therein;
 - (b) outfit means underwear or household linen as well as clothing, whether or not new, intended for the personal use of the pupil or student over the period of his studies.

Article 25

The relief referred to in Article 24 may be granted more than once while the pupil or student remains as such.

Title VII : Capital goods imported on the transfer of activities from a third country into the Community

Article 26

1. Subject to the provisions of Articles 27 to 31, the capital goods belonging to any industrial, craft, commercial or agricultural undertaking, which has ceased to operate in a third country and transfers its activities from that third country into the customs territory of the Community, shall be admitted free of import duties.

Relief shall be granted even if, at the time of transfer of the undertaking into the customs territory of the Community, charges are made to its legal form or the composition of its organs of management.

2. For the purposes of paragraph 1 :

- (a) undertaking means a complete economic unit of production or a department of such an economic unit of production capable of operating as an independent entity;
- (b) capital goods means all the technical equipment required for the operation of the undertaking transferred, including offices and warehouses.

Where the undertaking in question is an agricultural one, its livestock shall also be regarded as "capital goods".

Article 27

The relief referred to in Article 26 shall be limited to capital goods which :

- (a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of twelve months before the date on which the undertaking ceased to operate in the third country of departure;
- (b) are intended to be used for the same purposes after the transfer;
- (c) are appropriate to the nature and size of the undertaking.

Article 28

- 1. Relief shall be granted only to undertakings permanently terminating their activities in the third country of departure in order to engage in similar activities in the part of the customs territory of the Community to which the place of business of the undertaking has been transferred.

2. No relief shall be granted to undertakings whose transfer into the customs territory of the Community is consequent upon a change of ownership, or is for the purpose of merging with, or being absorbed by, an undertaking established in the customs territory of the Community, without a new activity being set up.

Article 29

No relief shall be granted for :

- (a) means of transport which are not of the nature of instruments of production;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

Article 30

Except in special cases justified by the circumstances, relief shall be granted only for capital goods entered for free circulation before the expiry of a period of twelve months from the date when the undertaking ceased its activities in the third country of departure.

Article 31

1. Until twelve months have elapsed from the date on which their entry for free circulation was accepted, capital goods which have been admitted duty-free may not be loaned, given as security, hired out or transferred, whether against payment or free of charge, without prior notification to the competent authorities.
2. The loan, giving as security, hire or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of import duties on the goods concerned at the rates in force at the time of such loan, giving as security, hire or transfer, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

Article 32

The provisions of Articles 26 to 31 shall apply, mutatis mutandis to capital goods belonging to persons practising a liberal profession and to non-profit-making charitable or philanthropic, cultural or religious organizations which transfer their activities from a third country into the customs territory of the Community.

Title VIII : Products obtained by persons farming
in the Community from properties located
in a third country

Article 33

1. Subject to the provisions of Articles 34 and 35 below, agricultural, stockfarming, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Community, which are operated, in the capacity of owner or lessee, by persons having their principal undertaking within the said customs territory and adjacent to the third country concerned, shall be admitted free of import duties.
2. To benefit from the provisions of paragraph 1, products of stockfarming must be derived from animals which originated in the Community or have entered into free circulation therein.

Article 34

The relief referred to in Article 33 (1) shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 35

Relief shall be granted only for products directly brought into the customs territory of the Community by the owner or lessee of the property. However, the authorities may grant exceptions in the case of transport of timber, as long as the carrier acts exclusively for the owner or the lessee.

Article 36

The provisions of Articles 33 to 35 shall be applicable, mutatis mutandis to the products or fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Community fishermen and to the products of hunting activities carried out over such lakes or waterways by Community huntsmen.

Title IX : Seeds, fertilizers and products for treatment of soil and vegetables imported by persons farming in third countries for use in properties adjoining those countries

Article 37

Subject to the provisions of Article 38, seeds, fertilizers and products for treatment of soil and crops intended for use on property situated in the customs territory of the Community adjoining a third country and operated, in the capacity of owner or lessee, by persons having their principal undertaking within the said third country and adjacent to the customs territory of the Community, shall be admitted free of import duties.

Article 38

The relief referred to in Article 37 shall be limited to quantities of seeds, fertilizers or other products required for the purpose of operating the property.

It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the owner or lessee of the property.

Title X : Goods contained in travellers' personal
luggage

Article 39

1. Subject to the provisions of Articles 40 to 43 below, goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such goods are of a non-commercial nature.

2. For the purposes of paragraph 1 :

(a) personal luggage means the whole of the luggage which a traveller may produce to the customs authorities on his arrival in the Community, as well as any luggage produced to this same authority at a later date, provided that evidence can be produced to prove that it was registered, at the time of the traveller's departure, as accompanied luggage with the company which transported it into the Community from the country whence he has come.

Portable oil or petrol tanks containing fuel shall not constitute personal luggage. However, fuel contained in such tanks shall, subject to a maximum of ten litres for each motor vehicle, be admitted free of duty.

(b) goods of a non-commercial nature means imports which :

- are of an occasional nature, and
- consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents, if it is evident from the nature or quantity of the goods that no commercial purpose is in view.

Article 40

1. The relief referred to in Article 39 (1) shall, in respect of the goods listed below, apply subject to the following quantitative limits per person :

(a) tobacco products :

- 200 cigarettes
- or 100 cigarillos (cigars of a maximum weight of 3 grammes each)
- or 50 cigars
- or 250 grammes of smoking tobacco;

However, for travellers residing outside Europe, these quantities are raised to :

- 400 cigarettes
- or 200 cigarillos (cigars of a maximum weight of 3 grammes each)
- or 100 cigars
- or 500 grammes of smoking tobacco;

(b) alcoholic beverages :

- distilled beverages and spirits of an alcoholic strength exceeding 22° : 1 standard bottle (not exceeding 1 litre)

or

- distilled beverages and spirits, and aperitifs with a wine or alcohol base, of an alcoholic strength not exceeding 22°; sparkling wines, fortified wines; to a total of 2 litres

and

- still wines : to a total of 2 litres;

(c) perfumes : 50 grammes

and toilet waters : 1/4 litre or 8 ounces.

2. No relief for the goods referred to in paragraph 1(a) and (b) shall be granted to travellers under 17 years old.

Article 41

1. The relief referred to in Article 39 shall be applied up to a total value of 40 EUA per traveller to goods other than those listed in Article 40.

Nevertheless, Member States may reduce this amount to 20 EUA for travellers under fifteen years old.

2. In determining the values referred to in paragraph 1, the value of personal effects imported temporarily by the traveller, or re-imported by him after temporary exportation, shall not be included.

Article 42

Where the total value per traveller of two or more items exceeds the amounts referred to in Article 41 (1), relief up to those amounts shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 43

1. Member States may reduce the value or the amount of items allowed to enter duty-free if they are imported by :
 - persons residing in the frontier zone;
 - frontier workers;
 - the crew of means of transport used in passage between third countries and the Community.

These restrictions shall not apply where persons having their residence in the frontier zone prove that they are not returning from the frontier zone of the adjacent third country. They shall, however, still apply to frontier zone workers and to the crew of means of transport used in passage between third countries and the Community where they import goods when travelling in the course of their work.

2. For the purposes of applying the provisions of paragraph 1 :
 - frontier zone means, without prejudice to existing conventional provisions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts part of whose territory lies within the zone shall also be considered to be part of this frontier zone.
 - frontier zone worker means any person whose normal activities require that he should go to the other side of the frontier on working days.

Title XI : Educational, scientific and cultural materials

Article 44

The educational, scientific and cultural materials listed in Annex I shall be admitted free of import duties whatever their intended use.

Article 45

The educational, scientific and cultural materials listed in Annex II shall be admitted free of import duties provided they are intended :

- either for educational, scientific or cultural establishments or organizations which are public or of public utility;
- or for the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, provided that the said establishments or organizations have been approved by the competent authorities of the Member States for the purpose of duty-free entry of these types of articles.

Article 46

1. Subject to the provisions of Articles 47 to 51 below, scientific instruments and apparatus which are not included in Article 45 shall be admitted free of import duties when they are imported exclusively for non-commercial purposes.

2. The relief referred to in paragraph 1 shall be accorded to scientific instruments and apparatus provided :

(a) they are intended for :

- establishments principally engaged in education or scientific research which are public or of public utility, including departments principally engaged in education or scientific research and forming part of an establishment which is public or of public utility, or
 - private scientific or educational establishments approved by the competent authorities of the Member States for the purpose of duty-free entry of these types of articles
- and

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

Article 47

The relief referred to in Article 46 shall apply to :

- (a) spare parts, components or accessories specifically matching scientific instruments or apparatus, provided these spare parts, components or accessories are imported at the same time as such instruments and apparatus, or if imported subsequently, that they are identifiable as intended for instruments or apparatus previously admitted duty-free or entitled to duty-free entry.
- (b) tools to be used for the maintenance , checking , gauging or repair of scientific instruments or apparatus, provided
 - (i) these tools are imported at the same time as such instruments and apparatus or, if imported subsequently , that they are identifiable as intended for the specific instruments or apparatus previously admitted duty-free or entitled to duty-free entry, and
 - (ii) tools of equivalent scientific value are not currently being manufactured in the Community.

Article 48

For the purposes of applying the provisions of Articles 46 and 47:

- equivalent scientific value shall be assessed by comparing the characteristics and specifications of the instrument, apparatus or tool for which duty-free admission is requested with those of the corresponding instrument, apparatus or tool manufactured in the Community, to determine whether the latter could be used for the same scientific purposes as the former and whether its performance would be comparable to that expected of the imported article ;
- an instrument, apparatus or tool shall be regarded as being currently manufactured in the Community where its delivery period from the time of the order is not, given 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 for duty-free admission is made, or where this period does not exceed the latter to such an extent that the purpose or use for which the instrument or apparatus was initially intended would be appreciably affected thereby.

Article 49

Relief shall be granted only where it is established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 130 (2) and (3) , that instruments , apparatus or tools of equivalent scientific value to those in respect of which duty-free admission is requested are not currently being manufactured in the Community.

Article 50

Granting of relief to scientific instruments, apparatus or tools sent as gifts to the establishments referred to in Article 46 (2) (a) shall not be subject to the conditions laid down in Article 46 (2) (b) , Article 47 (b) (ii) , and article 49.

However, it must be established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 130 (2) and (3), that the gift of scientific instruments , apparatus or tools in question has not been prompted by any commercial considerations on the part of the donor.

Article 51

1. The articles listed in Annexe II and the instruments, apparatus or tools admitted duty-free in accordance with the conditions laid down in Articles 47 to 50 may not be loaned , hired out or transferred, either against payment or free of charge, without prior notification thereof to the competent authorities.
2. Should an article be loaned, hired out or transferred either against payment or free of charge to an establishment or organization entitled to receive duty-free imports under Article 45 or Article 46 (2) (a), then relief shall not be revoked provided the said establishment or organization uses the article, instrument , apparatus or tool for purposes conferring the right to such relief.

In other cases, loan, hire or transfer either against payment or free of charge shall be subject to prior payment of import duties, at the rate applying at the time of the loan, hire or transfer, calculated according to the type of goods and the value for customs purposes as ascertained or accepted at that time by the competent authorities.

Title XII - Laboratory animals

Article 52

Animals specially prepared for laboratory use which are sent without charge to organizations approved by the competent authorities and are to be used for pure scientific research purposes shall be admitted free of import duties.

Title XIII - Human therapeutic substances and
blood-grouping and tissue-typing
reagents

Article 53

1. Subject to Article 54 below, the following shall be admitted free of import duties :
 - (a) human therapeutic substances
 - (b) blood-grouping reagents
 - (c) tissue-typing reagents

2. For the purposes of paragraph 1 :
 - human therapeutic substances means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasmic protein, human immunoglobulin and human fibrinogen) ;
 - blood-grouping reagents means all reagents, whether of human , animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities ;
 - tissue-typing reagents means all reagents whether of human, animal , plant or other origin used for the determination of human tissue-types.

Article 54

The relief referred to in Article 53 shall be limited to products which :

- (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;
- (b) are accompanied by a certificate of conformity issued by a duly authorized body in the third country from which they come ;
- (c) are contained in vessels to which is attached a special label identifying them.

Article 55

The relief referred to in Article 53 shall include the special packaging essential for the transport of human therapeutic substances or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

Title XIV - Pharmaceutical products used
at sports events

Article 56

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate at international sports events organized in the customs territory of the Community, shall within the limits necessary to meet their requirements during their stay in this territory, be admitted free of import duties.

Title XV - Goods for charitable or
philanthropic organizations

A. For general purposes

Article 57

1. Subject to Articles 58 to 60 below, the following shall be admitted free of import duties :

- (a) basic necessities imported by national organizations or officially approved private charitable or philanthropic organizations for distribution free of charge to needy persons ;
- (b) goods of every description sent free of charge and without commercial interest on the part of the sender to officially approved private charitable or philanthropic organizations to be sold to third parties at occasional charity events for the benefit of needy persons;
- (c) various materials sent free of charge and without commercial interest on the part of the sender to officially approved private charitable or philanthropic organizations to be used solely for the purpose of meeting their operating needs or carrying out their stated aims.

2. For the purposes of paragraph 1 (a), basic necessities means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bed-clothes.

Article 58

No relief shall be granted for :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff ;
- (b) tobacco and tobacco products.

Article 59

Relief shall be granted only to those organizations whose accounting procedures are such that the competent authorities are able to supervise their operations and which offer all the guarantees considered necessary.

Article 60

1. Goods admitted duty-free under the conditions laid down in Articles 57 to 59 cannot be used for purposes other than those for which the relief was granted unless the competent authorities are informed in advance.
2. The use of goods for purposes other than those for which the relief was granted shall entail payment of import duties on the goods concerned at the rates in force at the time of the acceptance of their entry for free circulation, calculated according to the type of the goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

B. For the benefit of handicapped persons

1. Materials for the use of the blind

Article 61

Materials specially designed for the educational, scientific or cultural advancement of the blind and listed in Annex III shall be admitted free of import duties irrespective of the status of the recipient.

Article 62

1. Materials specially designed for the educational, scientific or cultural advancement of blind persons and listed in Annex IV, shall be admitted free of import duties provided they are imported directly by institutions or organizations concerned with the education of, or assistance to, the blind and approved by the competent authorities of the Member States for the purpose of duty-free entry of these types of articles.
2. The relief referred to in paragraph 1 of this Article shall be granted directly, on application from the recipient institution or organization, by the competent authority of the Member State in whose territory it is situated.

2. Materials for the use of other handicapped persons

Article 63

1. Materials specially designed for the education, employment and social advancement of physically or mentally handicapped persons, other than blind persons, shall be admitted free of import duties when :

(a) they are intended for institutions or organizations that are principally engaged in the education and social advancement of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles duty-free ;

and

(b) equivalent articles are not currently being manufactured in the Community.

However, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 130 (2) and (3) a derogation may be allowed from (b) above, provided the granting of duty-free admission does not prejudice the production of equivalent articles within the Community.

2. The relief referred to in paragraph 1 shall apply to spare parts, components or accessories for the materials in question provided that such spare parts, components or accessories are imported at the same time as the said materials, or, if they are imported at a later date, that they are identifiable as intended for materials previously admitted duty-free or entitled to duty-free entry.

3. For the purpose of this Article :
whether articles are equivalent shall be assessed by comparing the characteristics and specifications of the article for which duty-free admission is requested with those of the corresponding article manufactured in the Community to determine whether the latter could be used for the same purposes as the former and whether its performance would be comparable to that expected of the imported article ;

- an article shall be regarded as being currently 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 article for which duty-free admission is requested or where this period does not exceed the latter to such an extent that the purpose or use for which the article was initially intended would be appreciably affected thereby.

Article 64

The relief referred to in Article 63 shall be granted on application from the recipient institution or organization by the competent authority of the Member State in whose territory it is situated.

Without prejudice to the last subparagraph of Article 63 (1), relief shall be granted only where it is established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 130 (2) and (3), that articles equivalent to those for which relief is requested are not currently being manufactured in the Community.

Article 65

The granting of relief in respect of articles sent as gifts to the institutions or organizations referred to in Article 63 (1) (a) shall not be subject to the conditions laid down in Article 63 (1) (b) or the second paragraph of Article 64.

However, it must be established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 130 (2) and (3), that the gift of the articles in question has not been prompted by any commercial considerations on the part of the donor.

3. Common provisions

Article 66

1. Articles admitted duty-free in accordance with the provisions of Articles 62 to 65 may be loaned, hired out or transferred by the beneficiary institutions or organizations on a non-profit-making basis to the blind or physically or mentally handicapped persons with whom they are concerned without payment of the corresponding customs duties.
2. No loan, hire or transfer, either for a consideration or free of charge, may be carried out under conditions other than those provided for in paragraph 1 unless the competent authorities are informed in advance.

Should an article be loaned, hired out or transferred to an institution or organization itself entitled to benefit from exemption pursuant to Article 62 (1) or Article 63 (1) (a), the relief shall not be revoked provided such institution or organization uses the article for purposes conferring the right to that relief . In other cases, the loan, hire or transfer shall be subject to prior payment of customs duties , at the rate applying at the time of the loan, hire or transfer, calculated according to the type of goods and on the basis of the customs value ascertained or accepted at that time by the competent customs authorities.

C. For the benefit of disaster victims

Article 67

1. Subject to Articles 68 to 70 below, goods imported by national organizations or officially approved private charitable or philanthropic organizations shall be admitted free of import duties where they are intended :
 - (a) for distribution free of charge to victims of disasters affecting the territory of one or more Member States , or
 - (b) to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.
2. Goods imported for free circulation by disaster relief agencies in order to meet their needs during the period of their activity shall also be granted the relief referred to in paragraph 1, under the same conditions.

Article 68

Granting of the relief referred to in Article 67 shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of relief.

Pending notification of the Commission's decision, Member States affected by a disaster may authorize the suspension of any import duties chargeable on goods imported for the purposes described in Article 70, subject to an undertaking by the importing organization to pay such duties if relief is not granted.

Article 69

Relief shall be granted only to those organizations whose accounting procedures are such that the competent authorities are able to supervise their operations and which offer all the guarantees considered necessary.

Article 70

The goods referred to in Article 67 (1) (b), after they cease to be used by disaster victims, may not be loaned, hired out or transferred to third parties, whether for payment or free of charge, unless the competent authorities are notified in advance.

Loan, hire or transfer shall entail the application of the import duties relating to the goods concerned, at the rate applying at the time of the loan, hire or transfer, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

Title XVI : Honorary decorations or awards

Article 71

On the production of satisfactory evidence to the competent authorities by the persons concerned, and provided such importation is not of a commercial character, the following shall be admitted free of import duties.

- (a) decorations presented by governments of third countries to persons whose normal place of residence is in the customs territory of the Community
- (b) trophies, medals and like objects of an essentially symbolic nature which, having been presented in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activity in fields such as the arts, science, sport or public service or as a reward for merit at a particular event, are imported into the Community by such persons themselves;

- (c) Trophies, medals and like objects of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Community for the same purposes as those referred to in (b).

Title XVII : Presents received in the context of
good international relations

Article 72

Without prejudice to the provisions of Articles 39 to 43, where they apply, and subject to Articles 73 and 74 below, the following shall be admitted free of import duties :

- (a) objects imported into the customs territory of the Community
- either by persons who have paid an official visit or attended an event of international importance in a third country and who have received them on this occasion as gifts from either the host authorities or other persons taking part in this visit or event ;
 - or by persons coming to pay an official visit or to attend an event of international importance in the Community and who intend to offer them on this occasion as gifts to either the host authorities or other persons taking part in this visit or event ;
- (b) objects sent as gifts, in token of friendship or goodwill, by an official body, public authority or group situated in a third country carrying on an activity in the public interest, in a third country, to an official body, public authority or group situated in the Community and carrying on an activity in the public interest, and approved by the competent authorities for the duty-free entry of these types of articles.

Article 73

No relief shall be granted for :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff;
- (b) tobacco and tobacco products.

Article 74

Relief shall be granted only where the articles intended as gifts are offered on an occasional basis and do not, by their nature or quantity, reflect any commercial interest and on condition that they are not used for commercial purposes by the recipient.

Title XVIII : Goods to be used by monarchs or heads of State

Article 75

The following shall be admitted free of import duties :

- (a) gifts to reigning monarchs and heads of State;
- (b) goods to be used or consumed by reigning monarchs and heads of State of third countries, or persons officially representing them, during their official stay in the customs territory of the Community.

The provisions of the preceding subparagraph are also applicable to persons having prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

Title XIX: Goods imported for trade promotion purposes

A. Samples of goods of negligible value

Article 76

1. Samples of goods of any kind which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into the customs territory of the Community, shall be admitted free of import duties.

2. The competent authorities may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process provided such operation does not destroy their character as samples.
3. For the purposes of paragraph 1, "samples of goods" means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out their being used for any purpose other than for seeking orders.

B. Printed matter and advertising material

Article 77

Subject to Article 78 below, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties provided they concern the offer of:

- (a) goods for sale or hire, or
 - (b) transport or commercial insurance services
- by a person established outside the customs territory of the Community.

Article 78

The relief referred to in Article 77 shall be limited to printed advertisements which fulfil the following conditions:

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;
- (b) each consignment must not include more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief provided their total gross weight does not exceed 1 kg;
- (c) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

Article 79

Articles designated for advertising purposes, of no intrinsic commercial value, sent without charge by suppliers to their customers, which, beyond their use for advertising, are not capable of being otherwise used, shall also be admitted free of import duties.

C. Products used or consumed at a trade fair
or similar event

Article 80

1. Subject to Articles 81 to 84 below, the following shall be admitted free of import duties :
 - (a) small representative samples of goods manufactured outside the customs territory of the Community to be displayed at a trade fair or similar event;
 - (b) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Community and displayed at a trade fair or similar event;
 - (c) various materials of little value such as paints, varnishes, wallpaper, etc. used in the building, fitting-up and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used;
 - (d) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars whether illustrated or not, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Community and displayed at a trade fair or similar event.

2. For the purposes of paragraph 1, "trade fair or similar event" means:

- (a) exhibitions , fairs, salons and similar events connected with trade, industry, agriculture or handicrafts ;
- (b) exhibitions and events held mainly for charitable reasons;
- (c) exhibitions and events held mainly for scientific, technical, handicraft, artistic , educational or cultural , sporting or religious reasons, or in order to promote international understanding ;
- (d) meetings of representatives of international organizations or, collective bodies ;
- (e) official or commemorative ceremonies and gatherings,

but not exhibitions staged privately in commercial stores or premises to sell goods of third countries.

Article 81

The relief referred to in Article 80 (1) (a) shall be limited to samples which :

- (a) are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from these countries ;
- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;
- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of items involved is lower than the smallest quantity of the same item actually sold on the market ;

- (e) in the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition ;
- (f) in their total value and quantity , are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 82

The relief referred to in Article 80 (1) (b) shall be limited to goods which are :

- (a) consumed or destroyed at the exhibition
and
- (b) are appropriate in their total value and quantity , to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 83

The relief referred to in Article 80 (1) (d) shall be limited to printed matter and advertising materials which :

- (a) are intended to be distributed free of charge to the public at the place where the exhibition is held ;
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 84

The relief referred to in Article 80 (1) (a) and (b) shall not be granted for :

- (a) alcoholic products falling within headings 22.03 to 22.09 of the Common Customs Tariff ;
- (b) tobacco and tobacco products ;
- (c) fuels, whether solid, liquid or gaseous;

Title XX : Goods imported for test purposes

Article 85

Subject to Articles 86 to 91 below, the following shall be admitted free of import duties :

- (a) goods which are to undergo tests to determine their composition, quality or other technical characteristics ;
- (b) goods to be used in tests:
 - to ascertain whether equipment available in the Community is capable of being used to work or process the goods in the manner required by any person acquiring such equipment; or,
 - to ascertain whether a product available in the Community fulfils the requirements of any person acquiring such product.

Article 86

Without prejudice to the provisions of Article 89, the relief referred to in Article 85 shall be granted only on condition that the goods tested are completely used up or destroyed in the course of testing.

Article 87

Goods used in tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 88

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the performance of such tests. These quantities shall in each case be determined by the competent authorities, taking into account the nature of the tests.

Article 89

1. The relief referred to in Article 85 shall cover goods undergoing tests falling within Article which are not completely used up or destroyed during testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities :
 - either completely destroyed or rendered commercially valueless on completion of testing, or
 - surrendered to the national Treasury without causing it any expense, where this is possible under national law, or
 - in exceptional, duly justified, circumstances exported outside the customs territory of the Community.

2. For the purposes of paragraph 1, "products remaining" means products resulting from the tests or goods not actually used.

Article 90

Unless the provisions of article 89 (1) are applied, products remaining at the end of the tests referred to in Article 85 shall be liable to the import duties applying at the rate in force at the time of the completion of the tests, calculated according to the type of goods and the value for customs purposes ascertained or accepted at that time by the competent authorities.

However, the person concerned may request that the products remaining be charged in accordance with the provisions of Article 16 of the Council Directive of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (1), if these provisions are more favourable.

He may also, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

(1) O.J. n° L 58 of 8.3.1969, p. 1

Article 91

The period within which the test must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

Title XXI : Goods imported for the purposes of industrial or commercial information or research

Article 92

Subject to Articles 93 to 96 below, goods shall be admitted free of import duties provided they are to be :

- examined or analyzed with a view to producing or improving the production of similar goods within the Community; or
- used in market research or consumer testing by a Community manufacturer wishing to explore the possibility of manufacturing similar goods, or goods to be used for the same purpose; or
- used for the purpose of investigating whether certain new ideas or materials used in their manufacture could be applied or adapted for the manufacture of similar goods within the Community.

Article 93

Granting of the relief referred to in Article 92 shall be subject to the condition that the goods imported for the purposes set out in that Article must be completely destroyed or rendered commercially valueless under the supervision of the competent authorities within the period referred to in Article 96.

Article 94

Relief shall be granted only for the quantities of goods which are strictly necessary for the purpose for which they have been imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 95

Where imported goods have not been completely destroyed or rendered commercially valueless by the expiry of the period referred to in Article 96, they shall be liable to the import duties applying to them at the rate in force at that time, calculated according to the type of goods and the value for customs purposes ascertained or accepted by the competent authorities at that time.

However, the person concerned may, with the agreement and under the supervision of the competent authorities, convert the goods to waste or scrap. In that case the import duties shall be those applicable to such waste or scrap at the time of conversion.

In exceptional, duly justified, circumstances, the competent authorities may also authorize exportation of the goods in question from the customs territory of the Community.

Article 96

The period within which the goods must be completely destroyed or rendered commercially valueless, and the administrative formalities to be completed in order to ensure that goods shall be used for the purposes set out in Article 92, shall be determined by the competent authorities.

Title XXII : Consignments sent to organizations protecting copyrights or industrial and commercial patent rights

Article 97

Trademarks, patterns or designs and their supporting documents, as well as applications for patents on inventions or the like, submitted to the bodies of the Member States competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be admitted free of import duties.

Title XXIII: Small consignments of a non-commercial nature

Article 98

1. Subject to articles 99 and 100 below, goods in small consignments of a non-commercial nature sent from a third country by a private person to another private person living in the customs territory of the Community shall be admitted free of import duties.
2. For the purposes of paragraph 1, "small consignments of a non-commercial nature" means consignments of goods which :
 - are of an occasional nature ;
 - contain goods exclusively for the personal use of the consignee or his family which do not by their nature or quantity reflect any commercial intent ,
 - consist of goods whose total value, including that of the products referred to in Article 99, does not exceed 30 EUA,
 - are sent to the consignee free of payment of any kind.

Article 99

The relief referred to in Article 98 shall apply in respect of the goods listed below, only subject to the following quantitative limits :

(a) Tobacco products

- 50 cigarettes
- or
- 25 cigarillos (cigars of a maximum weight of 3 grammes each)
- or
- 10 cigars
- or
- 50 grammes of smoking tobacco ;

(b) Alcoholic beverages :

- distilled beverages and spirits of an alcoholic strength exceeding 22° 1 standard bottle (not exceeding 1 litre)

or

- distilled beverages and spirits, and aperitifs with a wine or alcoholic base, of an alcoholic strength not exceeding 22°, sparkling wines, fortified wines 1 standard bottle (not exceeding 1 litre)

or

- still wines 2 litres

(c) Perfumes 50 grammes

or

Toilet water 1/4 litre or 8 ounces

Article 100

Goods as referred to in Article 99 which are contained in a small consignment of a non-commercial nature in amounts exceeding those laid down in that Article shall be entirely excluded from duty-free admission.

Title XXIV: Tourist information literature

Article 101

Without prejudice to the provisions of Articles 44 to 51, the following shall be admitted free of import duties :

(a) documents (leaflets, brochures, books, magazines, guidebooks, posters whether framed or not, unframed photographs and photographic enlargements, maps whether illustrated or not, window transparencies, and illustrated calendars) intended to be distributed free of charge and whose principal purpose is to encourage the public to visit foreign countries, in particular in order to attend cultural, touristic, sporting, religious or professional meetings and events, provided that such literature contains not more than 25 % of private commercial advertising matter, excluding all private commercial advertising for Community firms, and that the general nature of its promotional aims are evident ;

- (b) foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25 % of private advertising, excluding all private commercial advertising for Community firms ;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not meant for distribution, viz. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

Title XXV : Miscellaneous documentation

Article 102

The following shall be admitted free of import duties :

- documents sent free of charge to the public services of Member States;
- publications of foreign governments and publications of official international bodies intended for distribution without charge ;
- ballot papers for elections organized by bodies set up in third countries;
- objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
- specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments ;
- securities expressed in the currency of third countries ;
- cheque books and travellers cheques, issued by banks situated in third countries ;

- official printed matter sent to the central banks of the Member States;
- reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;
- Punched cards, sound recordings, recorded magnetic tapes or discs, microfilms, and publications including any in the form of microfilms, etc., for international exchanges of information without charge;
- files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- the publications of Member States' chambers of commerce in third countries;
- plans, technical drawings, traced designs, descriptions and other documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the customs territory of the Community;
- documents to be used in examinations held in the customs territory of the Community by institutions set up in third countries;
- printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- printed forms and tickets sent by transport undertakings located in a third country to their travel agencies set up in the customs territory of the Community;
- printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;

- official printed forms from international or third country authorities, and printed matter conforming to international standards sent for distribution by third country associations or corresponding associations located in the customs territory of the Community;
- press photographs sent to press agencies or newspaper or magazine publishers;
- stereotype mats for press photographs, whether captioned or not, sent to press agencies or newspaper or magazine editors.

Title XXVI : Ancillary materials for the stowage and protection of goods during their transport

Article 103

The various materials such as rope, cloth, straw, paper and ardboard, wood and plastics that are used for the stowage and protection - ncluding heat protection - of goods during their transport from a third ountry to the customs territory of the Community, not normally reusable, hall be admitted free of import duties.

Title XXVII : Fodder and feedingstuffs for animals during their transport

Article 104

Fodder and feedingstuffs of any description put on board the eans of transport used to convey animals from a third country to the customs erritory of the Community for the purpose of distribution to the said animals uring the journey shall be admitted free of import duties.

Titel XVIII : Fuel and lubricants contained in the standard tanks and sumps of motor vehicles

Article 105

1. Subject to the provisions of Articles 106 to 108 below, fuel contained in the standard tanks of private and commercial motor vehicles entering the customs territory of the Community shall be admitted free of import duties.
2. For the purposes of paragraph 1 :
 - (a) commercial motor vehicle means any motorized road vehicle which by its type of construction and equipment is designed for and capable of transporting, whether for payment or not :
 - more than nine persons including the driver,
 - goods,and any road vehicle for a special purpose other than transport as such.
 - (b) private motor vehicle means any motor vehicle not covered by the definition set out in (a).
 - (c) standard tanks means the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation of a refrigeration system.

Article 106

The relief referred to in Article 105 shall be limited to 100 litres, per vehicle and per journey, of fuel contained in the standard tanks of commercial motor vehicles.

Article 107

Member States may limit the amount of duty-free fuel allowed in the case of:

- commercial motor vehicles engaged in international transport into their frontier zone to a maximum depth of 25 km as the crow flies, provided such journeys are made by persons residing in the frontier zone;

- private motor vehicles belonging to persons residing in the frontier zone specified in Article 43 (2).

Article 108

Fuel admitted duty-free pursuant to Articles 105 TO 107 may not be stored or transferred against payment or free of charge by the person granted the relief.

Article 109

The relief referred to in Article 105 shall also apply to the lubricants contained in the normal sumps of motor vehicles.

Title XXIX: Spare parts and equipment for aircraft
registered in third countries

Article 110

1. Spare parts and flight equipment to be installed in or utilized on board civilian aircraft registered in a third country and engaged in international air transport shall be admitted free of import duties.

2. For the purposes of paragraph 1 :
 - (a) spare parts means objects used for repairs or replacements, including motors and propellers, to be incorporated into an aircraft.

- (b) flight equipment means objects for use on board an aircraft during flight, including first-aid and medical supplies but excluding catering supplies.

Title XXX : Materials for the construction,
upkeep or ornamentation of military
memorials or cemeteries

Article 111

Goods of every description, imported by organizations authorized for this purpose by the competent authorities, to be used for the construction, upkeep or ornamentation of cemeteries, tombs and memorials of members of armed forces of third countries who fell in wartime and are buried in the Community, shall be admitted free of import duties.

Title XXXI : Coffins, funerary urns and ornamental
funerary articles

Article 112

1. The following shall be admitted free of import duties :
 - (a) coffins containing bodies, and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them ;
 - (b) the flowers, wreaths and other ornamental objects brought by persons resident in third countries attending a funeral or coming to decorate graves in the customs territory of the Community, as long as these importations do not reflect, either by their nature or their quantity, any commercial consideration.

CHAPTER II

RELIEF FROM EXPORT DUTIES

Title I : Commercial consignments of negligible value

Article 113

Commercial consignments by letter post and postal packets containing goods of a total value not exceeding 10 EUA may be exported duty free.

Title II : Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third Country

Article 114

Domesticated animals forming the livestock of an agricultural undertaking which has ceased to operate in the Community and transfers its activities to a third country may be exported duty free.

Title III : Products obtained by persons farming from third countries on properties located in the Community

Article 115

1. Agricultural or stockfarming products obtained in the customs territory of the Community on properties adjacent to a third country, operated, in the capacity of owner or lessee, by persons having their principal undertaking in a third country adjoining the Community may be exported duty free.
2. To benefit from the provisions of paragraph 1, products obtained from domesticated animals must be derived from animals originating in the third country in question or satisfying the requirements for free circulation there.

Article 116

The relief referred to in Article 115(1) shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 117

Relief shall be granted only for products directly brought into the third country in question by the owner or lessee of the property.

Title IV : Seeds exported by persons farming in the
Community for use on properties located in third
countries

Article 118

Seeds for use on property situated in a third country adjacent to the customs territory of the Community and operated, in the capacity of owner or lessee, by persons having their principal undertaking in the said customs territory in the immediate proximity of the third country in question may be exported duty free.

Article 119

The relief referred to in Article 118 shall be limited to the quantities of seeds required for the purpose of operating the property.

It shall be granted only for seeds exported directly from the customs territory of the Community by the owner or lessee of the property.

Title V : Fodder and feedingstuffs accompanying
animals during their exportation

Article 120

Fodder and feedingstuffs of any description put on board the means of transport used to convey animals from the customs territory of the Community to a third country for the purpose of distribution to the said animals during the journey may be exported duty free.

CHAPTER III

GENERAL AND FINAL PROVISIONS

Article 121

Except for goods fulfilling the conditions laid down in Chapter I under Titles I, X, XI (Article 44), XXIV, XXVII, XXVIII and XXIX and Chapter II under Titles I and V, the granting of duty-free importation or exportation shall depend on an application being submitted to the competent authorities for official approval by the person concerned for official approval.

Where duty-free entry is based on the use which the recipient is expected to make of the goods, only the authorities of the Member State on whose territory the said goods are to be put to such a use may grant this relief.

Article 122

The competent authorities of the Member States shall take all necessary measures to ensure that goods placed in free circulation where relief from import duties is granted on the basis of the use to which the recipient intends to put them may not be used for other purposes without the relevant import duties being paid, unless such alternative use is in conformity with the conditions laid down by this Regulation.

Article 123

In the event of duty-free importation or exportation being granted within the limit of an amount determined in European units of account, Member States may round off, upwards or downwards, the sum which results from converting that amount to the national currency.

Article 124

Nothing in this Regulation shall prevent the Member States from maintaining :

- (a) the relief granted by them pursuant to either the Vienna Convention on Diplomatic Relations of 18 April 1961, or the Vienna Convention on Consular Relations of 24 April 1963, or bilateral consular conventions concluded by them with third countries ;
- (b) the customary privileges and immunities granted by them under bilateral or multilateral conventions or agreements concluded by them with third countries or non-commercial international organizations ;
- (c) the privileges and immunities granted by them under cultural, scientific or technical cooperation agreements concluded by them with third countries ;
- (d) the special reliefs justified by the nature of frontier-zone traffic which are granted by them under frontier agreements concluded by them with third countries.

Article 125

The Council, acting by a qualified majority on a proposal from the Commission, may authorize any Member State to conclude with a third country or an international organization agreements of the type referred to in Article 124 involving the granting of relief from import or export duties. A Member State which wishes to conclude such an agreement shall bring the matter before the Commission and provide the latter with all the data needed for assessing the request.

On the basis of these data the Commission shall place a proposal before the Council within a month of the Member State communicating its request and the information referred to above.

Article 126

This Regulation shall apply without prejudice to the provisions of :

- (a) Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community (1) ;
- (b) Article 2 of Council Regulation (EEC) No 1055/77 of 17 May 1977 on the storage and movement of products bought in by an intervention agency (2);
- (c) Council Regulation (EEC) No of on customs treatment applicable to the stores of vessels, aircraft and international trains ;
- (d) Article 3 of Commission Regulation (EEC) No 645/75 of 13 March 1975 laying down common detailed rules for the application of the export levies and charges on agricultural products (4) ;
- (e) Articles 18 and 19 of Commission Regulation (EEC) No 1380/75 of 29 May 1975 laying down detailed rules for the application of monetary compensatory amounts (5)

(1) OJ No L 89, 2.4.1976, p. 1

(2) OJ No L 128, 24.5.1977, p. 1

(3) OJ No

(4) OJ No L 67, 14.3.1975, p. 16

(5) OJ No L 139, 29.5.1975, p. 37

Article 127

The following shall be repealed with effect from the date of entry into force of this Regulation :

- (a) Council Regulation (EEC) No 1544/69 of 23 July 1969 on the tariff applicable to goods contained in travellers' personal luggage⁽¹⁾, as amended by Regulation (EEC) No 3061/78⁽²⁾;
- (b) Council Regulation No 1410/74 of 4 June 1974 on the tariff treatment applicable to goods imported for free circulation in the event of disasters occurring in the territory of one or more Member States⁽³⁾;
- (c) Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials⁽⁴⁾;
- (d) Council Regulation (EEC) No 1990/76 of 22 July 1976 on the customs treatment applicable to goods imported for testing⁽⁵⁾;
- (e) Council Regulation (EEC) No 3060/78 of 19 December 1978 providing exemption from import duties for goods in small consignments of a non-commercial character from third countries⁽⁶⁾.

Article 128

1. There is hereby established a Committee on Duty-Free Arrangements, hereinafter referred to as "the Committee". It shall consist of representatives of the Member States, with a representative of the Commission as Chairman.
2. The Committee shall draw up its own rules of procedure.

Article 129

The Committee shall examine such matters relating to the implementation of this Regulation as are put to it by its Chairman, whether on his own initiative or at the request of the representative of a Member State.

(1) OJ No L 191, 5.8.1969, p. 1

(2) OJ No L 366, 28.12.1978, p. 3

(3) OJ No L 150, 7.6.1974, p. 4

(4) OJ No L 184, 15.7.1975, p. 1

(5) OJ No L 219, 12.8.1976, p. 14

(6) OJ No L 366, 28.12.1978, p. 1

Article 130

1. The measures necessary for the implementation of the provisions of this Regulation shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.
2. The Commission representative shall submit to the Committee a draft of the measures to be taken. The Committee shall give its opinion on this draft within a time limit to be fixed by the Chairman in accordance with the urgency of the matter in question. It shall decide by a majority of 41 votes, the votes of the Member States being weighted as stipulated in Article 148 (2) of the Treaty. The Chairman shall not vote.
3. (a) The Commission shall adopt the proposed measures where they are in conformity with the opinion of the Committee.

(b) If the proposed measures are not in conformity with the opinion of the Committee, or in the absence of such opinion, the Commission shall forthwith submit a proposal to the Council in respect of the measures to be taken. The Council shall act by a qualified majority.

(c) If, within three months of the proposal being placed before it, the Council has not acted, the proposed measures shall be adopted by the Commission.

Article 131

In Article 15 of Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community, the reference to the Committee provided for in Article 7 of Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials shall be replaced by a reference to the Committee provided for in Article 127 of this Regulation.

Article 132

This Regulation shall enter into force on

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

Done at

For the Council

The President

ANNEX I

A. Books, publications and documents

CCT heading No	Description
ex 49.03	Children's picture books and painting books - Children's drawing and painting books
49.11	Other printed matter, including printed pictures and photographs : ex B others : - loose illustrations and reproduction proofs or reproduction films to be used for the production of books, including microforms of such articles (1) - microforms of books, children's drawing or painting books, school exercise books (workbooks), crossword puzzle books, and printed documents or reports of a non-commercial character (1) - bibliographical information material for distribution free of charge (1) - 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 (1) - publications designed to encourage the public to study outside the territory of the European Communities (1)

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, hydrography and geophysics.

- (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.

B. Visual and auditory materials

NB : Exemption from import duties applicable to the goods listed below shall be granted in request of products originating in third countries which have accepted Annex C.1 to the Protocol to the Agreement on the importation of educational, scientific and cultural materials.

In the case of goods falling within tariff headings 37.04 A II, 37.05, 37.07 B II or 92.12 B II, however, exemption from import duties shall be granted to goods irrespective of the country of origin, provided that they are of an educational, scientific or cultural character and have been produced by the United Nations or any of its Specialized Agencies.

CCT heading No	Description
37.04	<p>Sensitised plates and film, exposed but not developed, negative or positive :</p> <p>A. Cinematograph film :</p> <p> II. Other positives (1)</p>
37.05	<p>Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive (1)</p>
37.07	<p>Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive :</p> <p>B. Other :</p> <p> II. Other positives (1)</p>
49.11	<p>Other printed matter, including printed pictures and photographs :</p> <p>ex B. Other :</p> <ul style="list-style-type: none"> - microcards or other information storage media required in computerized information and documentation services - materials for programmed instruction, including materials in kit form, with the corresponding printed materials

(1) see note after table on page 4

x 90.21	<p>Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :</p> <ul style="list-style-type: none">- Patterns, models and wall charts of an educational, scientific or cultural character except toy models.- mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae :
92.12	<p>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 :</p> <p>B. Recorded (1)</p>
97.04	<p>Equipment for parlour, table and funfair games for adults or children (including billiard tables and printables and table-tennis requisites) :</p> <p>ex B Others :</p> <ul style="list-style-type: none">- multi-media kits

(1) The exemption shall not, however apply to :

- visual and auditory recordings (with the exception of materials for the promotion of even those produced by private concerns, designed to encourage the public to travel outside the territory of the European Communities) produced by or for private commercial enterprise, essentially for advertising purposes ;
- visual and auditory recordings in which the advertising matter is in excess of 25 per cent by time. In the case of the materials for the promotion of tourism (including those produced by private concerns), this percentage applies only to private commercial publicity.

ANNEX II

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

NB : Exemption from import-duties applicable to the goods listed below shall be granted in respect of products originating in third countries which have not accepted Annex C.1 to the Protocol to the Agreement on the importation of educational, scientific and cultural materials.

CCT heading No.	Description	Beneficiary establishment or organization
37.04	Sensitised 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 types of 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	Idem
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

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 types of goods

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 youth
- Unspecified, of an educational, scientific or cultural character

Idem

Idem

Idem

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

Idem

	<ul style="list-style-type: none">- materials for programmed instruction, including materials in kit form, with the corresponding printed materials- wall charts designed solely for demonstration and education	<p>Educational, scientific or cultural establishments approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods</p> <p>Idem</p>
ex 90.21	<p>Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :</p> <ul style="list-style-type: none">- patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education- mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formula	<p>Idem</p> <p>Idem</p>
92.12	<p>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 :</p> <p>ex B. Recorded :</p> <ul style="list-style-type: none">- of an educational, scientific or cultural character	<p>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</p>

<p>97.04</p>	<p>Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :</p> <p>ex B. Others :</p> <p>- multi-media kits</p>	<p>Educational, scientific or cultural establishments approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods</p>
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d. Collectors' pieces and objects of art of an educational, scientific or cultural character

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

ANNEX II

CCT Heading number	Description of goods
ex 49.03	Children's picture books and painting books, printed in relief for the blind
49.11	Other printed matter, including printed pictures and photographs : ex B. Other, printed in relief for the blind

CCT Heading number	Description of goods	Recipient institution or organization
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets : ex F. Other : - Braille paper	All institutions or organizations concerned with the education of, or assistance to, the blind and approved by the competent authorities of the Member States ¹ for the purpose of duty-free entry of these types of articles
48.15	Other paper and paperboard, cut to size or shape : ex B. Other : - Braille paper	ditto
ex 66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like : - White canes for the blind	
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines : ex A. Typewriters : - adapted for the use of blind persons	ditto
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included - equipment for the mechanical production of braille recorded material for the blind	ditto
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	

CCT Heading number	Description of goods	Recipient institution or organisation
90.19	<p>ex A. III. Receivers, whether or not combined with a sound recorder or reproducer :</p> <ul style="list-style-type: none"> - television-enlargers for the blind and partially sighted <p>Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids or other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability :</p> <p>ex B. Other :</p> <ul style="list-style-type: none"> - electronic reading machines for the blind and partially sighted - electronic orientation and obstacle detection appliances for the blind 	ditto
90.21	<p>Instruments, apparatus or models, designed solely, for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :</p> <ul style="list-style-type: none"> - Teaching aids and apparatus specifically designed for the use of the blind 	ditto
ex 91.01	<p>Pocket-watches, wrist-watches and other watches, including stop-watches :</p> <ul style="list-style-type: none"> - Braille watches with cases other than of precious metals 	
92.11	<p>Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers :</p>	

CCT Heading number	Description of goods	Recipient institution or organization
	<p>A. II. Sound reproducers :</p> <ul style="list-style-type: none"> - Phonographs and cassette players specially designed or adapted for the blind 	ditto
92.12	<p>Gramophone recorders 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 recordings :</p>	
	<p>ex B. II b) Other :</p> <ul style="list-style-type: none"> - Magnetic tapes and cassettes for the production of braille and talking books 	ditto
97.04	<p>Equipment for parlour, table or funfair games for adults or children (including billiard tables and pintables and table-tennis requisites) :</p>	
	<p>ex B. Other :</p> <ul style="list-style-type: none"> - Table games and accessories specially adapted for the use of the blind 	ditto
Various	<ul style="list-style-type: none"> - All other material specially designed for the educational, scientific or cultural advancement of the blind 	ditto

Financial memorandum

Proposal for a Council Regulation setting up a Community system of reliefs from customs duty

1. Legal basis

Articles 28, 43, 113 and 235 of the EEC Treaty

2. Aims of the project

To standardize the system of reliefs from customs duty by drawing up an exhaustive list of cases in which customs authorities can grant relief from import or export duty.

3. Financial implications

Impossible to estimate.

The reliefs from customs duty listed in this proposal for a Regulation correspond closely to the cases provided for unilaterally or under agreements in the legislation of Member States. The conditions under which they are granted are standardized. Consequently the effects of such reliefs on budgetary revenue should not differ significantly from the results of applying existing national regulations (which are impossible to estimate since no statistics on reliefs from customs duty have been compiled by the Member States).

4. Additional staff necessary

As far as can be judged from the Council's work schedule, it will adopt the Regulation in the course of 1980.

Implementation of the provisions of this Regulation would result in responsibility for standardized application throughout the Community being transferred to the Commission.

This responsibility will consist of :

- (a) drawing up implementing provisions to be prepared even before the regulation comes into force (cf. Article 130 of the Proposal) ;

- (b) Constant adjustment of existing provisions to changing Community requirements in respect of duty-free admissions ;
- (c) Full responsibility for negotiating all the many international conventions covering reliefs from customs duty ;
- (d) Direct administration of duty-free arrangements which, for purposes of application, require a Community-scale information campaign (relief from import duty for scientific materials, articles for the use of handicapped persons and emergency relief to victims of disasters) ;
- (e) Ascertaining and terminating national measures not covered by the provisions of the Council Regulation, in particular any measures constituting de facto derogations from the Common Customs Tariff that may be decided unilaterally by the Member States in their own economic interests and therefore distort competition unreasonably.

The above duties involve planning and administrative work on a scale that is out of proportion to the size of the staff (1 A grade and 1 B grade official) currently in charge of applying the Community provisions already drawn up by the Council in respect of reliefs from customs duty (in the field of duty-free admissions of scientific materials alone, the Commission takes on average four decisions a month).

In view of the work burden to be shouldered, additional staff requirements to place the Commission in a position to fulfil its responsibilities effectively with regard to applying this Regulation can be estimated as follows :

Budget 1980 : 1A - 1B - 1C

Budget 1981 : 1A - 1B - 1C

Budget 1982 : 1A - 1C

