L.N. 344 of 2004

IMPORT DUTIES ACT
(Cap. 337)

Import Duties Act (Substitution of Second Schedule) Regulations, 2004

IN exercise of the powers conferred by article 35 of the Import Duties Act, hereinafter referred to as "the principal Act", the Prime Minister and Minister of Finance has made the following regulations:—

1. (a) These regulations may be cited as the Import Duties Act (Substitution of Second Schedule) Regulations, 2004 and shall be deemed to have come into force on the 1st May, 2004.

Citation and coming into force.

(b) These Regulations are based on Council Regulation No 918/83 of 28th March, 1983 setting up a Community system of reliefs from customs duty

2. For the Second Schedule in the principal Act there shall be substituted Schedule A to these regulations.

Substitution of Second Schedule.

SCHEDULE A

(Regulation 2)

"SECOND SCHEDULE
(Article 5)

PART A

System of reliefs from customs duty

Article 1

1. This Schedule sets out those cases in which, owing to special circumstances, relief from import or export duties shall be granted respectively when goods are put into free circulation or are exported from the customs territory of the Community.

2. For the purposes of this Schedule:

(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 to certain goods resulting from the processing of agricultural products;

(b) 'Member States' means the Member States of the Community as defined in Article 2 of the principal Act;

(c) 'Council' or 'Commission' means the Council or the Commission of the European Communities respectively;

(d) 'personal property' means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following, in particular, shall constitute 'personal property':
- household effects,
- cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute 'personal property'. Personal property must not be such as might indicate, by its nature or quantity, that it is being imported for commercial reasons;

(e) 'household effects' means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;

(f) 'alcoholic products' means products (beer, wine, aperitifs with a wine en alcohol base, brandies, liquers or spirituous beverages, etc.) falling within heading Nos 2203 to

2208 of the Combined Nomenclature;

(g) 'Regulation' means a Regulation of the Council or the Commission of the European Communities respectively.

3. Save as otherwise provided in this Schedule for the purpose of applying Chapter I, the concept of third countries also includes those parts of Member States' territories excluded from the customs territory of the Community by virtue of Regulation (EEC) No 2151/84.

CHAPTER I

RELIEF FROM IMPORT DUTY

TITLE I

PERSONAL PROPERTY BELONGING TO NATURAL PERSONS TRANSFERRING THEIR NORMAL PLACE OF RESIDENCE FROM A THIRD COUNTRY TO THE COMMUNITY

Article 2

Subject to Articles 3 to 10, personal property 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.

Article 3

The relief shall be limited to personal property which:

(a) except in special cases justified by the circumstances, has been in the possession of 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 on which he ceases to have his normal place of residence in the third country of departure;

(b) is intended to be used for the same purpose at his new normal place of residence.

In addition, Member States may make relief conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 4

Relief may be granted only to persons whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to the rule in the first paragraph provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least 12 months.

Article 5

No relief shall be granted for:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) commercial means of transport;

(d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Article 6

Except in special cases, relief shall be granted only in respect of personal property entered for free circulation within 12 months from the date of establishment, by the person concerned, of his normal place of residence in the customs territory of the Community.

The personal property may be released for free circulation in several separate consignments within the period referred to in the preceding paragraph.

Article 7

1. Until 12 months have elapsed from the date on which its entry for free circulation was accepted, personal property which has been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the property concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of property and the customs value ascertained or accepted on that date by the competent authorities.

Article 8

1. By way of derogation from the first paragraph of Article 6, relief may be granted in respect of personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Community, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such 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 3 (a) shall be calculated from the date on which the personal property is brought into the customs territory of the Community.

Article 9

1. Where, owing to occupational commitments, the person concerned leaves the third country where he had his normal place of residence without simultaneously establishing his normal place of residence in the customs territory of the Community, although having the intention of ultimately doing so, the competent authorities may authorize duty-free admission of the personal property which he transfers into the said territory for this purpose.

2. Duty-free admission of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 2 to 7, on the understanding that:

(a) the periods laid down in Article 3 (a) and the first paragraph of Article 6 shall be calculated from the date on which the personal property is brought into the customs territory of the Community;

(b) the period referred to in Article 7 (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.

3. Duty-free admission shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the customs territory of the Community within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 10

The competent authorities may derogate from Articles 3 (a) and (b), 5 (c) and (d) and 7, when a person has to transfer his normal place of residence from a third country to the customs territory of the Community as a result of exceptional political circumstances.

TITLE II

GOODS IMPORTED ON THE OCCASION OF A MARRIAGE

Article 11

1. Subject to Articles 12 to 15, 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. Subject to the same conditions, presents customarily given on the occasion of a marriage, which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a third country shall also be admitted free of import duties. The value of each present admitted duty-free may not, however, the equivalence of exceed 1 000 EUR, converted into Maltese currency at the time of importation.

Article 12

The relief referred to in Article 11 may be granted only to persons:

(a) whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least 12 months. However, derogations from this rule may be granted provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least 12 months;

(b) who produce evidence of their marriage.

Article 13

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 14

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

– not earlier than two months before the date fixed for the wedding (in this 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), and

– not later than four months after the date of the wedding.

2. The goods referred to in Article 11 may be released for free circulation in several separate consignments within the period referred to in paragraph 1 above.

Article 15

1. Until 12 months have elapsed from the date on which their entry for free circulation was accepted, goods which have been admitted duty-free under Article 11 may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE III

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

Article 16

1. Subject to Articles 17 to 19, personal property acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community shall be admitted free of import duties.

2. For the purposes of paragraph 1, 'personal property' means all the property referred to in Article 1 (2) (c) constituting the estate of the deceased.

Article 17

No relief shall be granted for:

(a) alcoholic products;

(b) tobacco and tobacco products;

(c) commercial means of transport;

(d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;

(e) stocks of raw materials and finished or semi-finished products;

(f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 18

1. Relief shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

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

Article 19

Articles 16 to 18 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profitmaking activity who are established in the customs territory of the Community.

TITLE IV

HOUSEHOLD EFFECTS FOR FURNISHING A SECONDARY RESIDENCE

Article 20

Subject to the provisions of Articles 21 to 24, household effects imported by a natural person having his normal place of residence outside the Community for the purpose of furnishing a secondary residence in the customs territory of the Community shall be admitted free of import duties.

Article 21

The relief 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;

(b) are appropriate both by nature and by quantity to the normal furnishings of the said secondary residence.

Article 22

Relief shall be granted only to persons who:

(a) have had their normal place of residence outside the customs territory of the Community for a continuous period of at least 12 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 limited to one occasion for one and the same secondary residence.

Article 23

The grant of relief may be made subject to the establishment of a guarantee to ensure payment of any customs debt which may arise pursuant to Article 24.

Article 24

1. Hire or transfer of the secondary residence to a third person before the expiry of a period of two years from the date of acceptance of the entry for free circulation of the household effects shall entail payment of the relevant import duties on them, at the rate applying on the date of such hire or transfer, on the basis of the type of effects and the customs value ascertained or accepted on that date by the competent authorities.

Nevertheless, the relief shall continue to apply if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of Article 22 (b) and (c) are respected.

2. Any loan, giving as security, hiring out or transfer, whether for a consideration or free of charge, of the household effects themselves to a third person before the expiry of a period of two years from the date of acceptance of their entry for free circulation shall likewise entail payment of the relevant duties under the same conditions as those referred to in the first subparagraph of paragraph 1.

This period may be extended up to 10 years for valuable household effects.

TITLE V

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 25

1. Outfits, scholastic materials and household effects representing the usual furnishings for a student’s room and belonging to pupils or students coming to stay in the customs territory of the Community for the purpose of studying there and intended for their personal use during the period of their studies 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 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;

(c) 'scholastic materials' means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 26

Relief shall be granted at least once per school year.

TITLE VI

CONSIGNMENTS OF NEGLIGIBLE VALUE

Article 27

Subject to Article 28, any consignments made up of goods of negligible value dispatched direct from a third country to a consignee in the Community shall be admitted free of import duties.

'Goods of negligible value' means goods the intrinsic value of which does not exceed a total of the equivalence of EUR 22, when converted to Maltese currency at the time of importation, per consignment.

Article 28

The relief shall not apply to the following:

(a) alcoholic products;

(b) perfumes and toilet waters;

(c) tobacco or tobacco products.

TITLE VII

CONSIGNMENTS SENT BY ONE PRIVATE INDIVIDUAL TO ANOTHER

Article 29

1. Subject to Articles 30 and 31, goods contained in consignments sent from a third country by a private individual to another private individual living in the customs territory of the Community shall be admitted free of import duties, provided that such importations are not of a commercial nature.

The relief provided for under this paragraph shall not apply to goods in consignments sent from the island of Heligoland.

2. For the purposes of paragraph 1, imported consignments are 'not of a commercial nature' if they:

– 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,

– are sent to the consignee by the consignor free of payment of any kind.

Article 30

The relief referred to in Article 29 (1) shall apply to a value of the equivalence of 45 EUR, when converted to Maltese currency at the time of importation, per consignment, including the value of goods referred to in Article 31.

Where the total value per consignment of two or more items exceeds the amount referred to in the first subparagraph, relief up to that amount 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 31

The relief referred to in Article 29 (1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

(a) tobacco products:
50 cigarettes, or
25 cigarillos (cigars of a maximum weight of three grams each), or
10 cigars, or
50 grams of smoking tobacco, or
a proportional assortment of these different products;

(b) alcohols and alcoholic beverages:

– distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or

– distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, sake or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products and

– still wines: two litres;

(c) perfumes: 50 grams, or
toilet waters: 0,25 litre.

TITLE VIII

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES FROM A THIRD COUNTRY INTO THE COMMUNITY

Article 32

1. Without prejudice to the measures in force in the Member States with regard to industrial and commercial policy, and subject to Articles 33 to 37, the capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the Community in order to carry on a similar activity there, shall be admitted free of import duties.

Where the undertaking transferred is an agricultural holding, its livestock shall also be

admitted free of import duties.

2. For the purposes of paragraph 1, 'undertaking' means an independent economic unit of production or of the service industry.

Article 33

Relief shall be limited to capital goods and other equipment which:

(a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months before the date on which the undertaking ceased to operate in the third country from which it has transferred its activities;

(b) are intended to be used for the same purposes after the transfer;

(c) are appropriate to the nature and size of the undertaking in question.

Article 34

No relief shall be granted to undertakings the transfer of which into the customs territory of the Community is consequent upon 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 35

No relief shall be granted for:

(a) means of transport which are not of the nature of instruments of production or of the service industry;

(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 36

Except in special cases justified by the circumstances, the relief referred to in Article 32 shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the third country of departure.

Article 37

1. Until 12 months have elapsed from the date on which their entry for free circulation was accepted, capital goods and other equipment which have been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

This period may be extended to up to 36 months as concerns hiring out or transfer where there is a risk of abuse.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 38

Articles 32 to 37 shall apply *mutatis mutandis* to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profitmaking activity who transfer this activity from a third country into the customs territory of the Community.

TITLE IX

PRODUCTS OBTAINED BY COMMUNITY FARMERS ON PROPERTIES LOCATED IN A THIRD COUNTRY

Article 39

1. Subject to Articles 40 and 41, agricultural, stock-farming, beekeeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Community, which are operated by agricultural producers 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, stock-farming products must be derived from animals which originated in the Community or have entered into free circulation therein.

Article 40

Relief shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 41

Relief shall be granted only for products brought into the customs territory of the Community by the agricultural producer or on his behalf.

Article 42

Articles 39 to 41 shall apply *mutatis mutandis* to the products of 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 on such lakes or waterways by Community sportsmen.

TITLE X

SEEDS, FERTILIZERS AND PRODUCTS FOR THE TREATMENT OF SOIL AND CROPS IMPORTED BY AGRICULTURAL PRODUCERS IN THIRD COUNTRIES FOR USE IN PROPERTIES ADJOINING THOSE COUNTRIES

Article 43

Subject to Article 44, seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Community adjoining a third country and operated by agricultural producers 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 44

1. Relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.

2. It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the agricultural producer or on his behalf.

3. Member States may make relief conditional upon the granting of reciprocal treatment.

TITLE XI

GOODS CONTAINED IN TRAVELLERS' PERSONAL LUGGAGE

Article 45

1. Subject to Articles 46 to 49, goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports 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 is in a position to submit to the customs authorities on his arrival in the customs territory of the Community, as well as any luggage submitted 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 customs territory of the Community from the third country of departure.

Without prejudice to Article 112 (1) (b), portable containers holding fuel shall not constitute personal luggage;

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

– are of an occasional nature, and

– consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods should not be such as might indicate that they are being imported for commercial reasons.

Article 46

1. The relief referred to in Article 45 (1) shall, in respect of the goods listed below, apply subject to the following quantitative limits per traveller:

(a) tobacco products:
200 cigarettes, or
100 cigarillos (cigars of a maximum weight of three grams each), o
50 cigars, or
250 grams of smoking tobacco, or
a proportional assortment of these different products;

(b) alcohols and alcoholic beverages:

– distilled beverages and spirits of an alcoholic strength b volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or

– distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, sake or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: two litres, or a proportional assortment of these different products and

– still wines: two litres;

(c) perfumes: 50 grams and
toilet waters: 0,25 litre;

(d) medicinal products: the quantity required to meet travellers' personal needs.

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

Article 47

The relief referred to in Article 45 shall be granted up to a total value of the equivalence of EUR 175, when converted to Maltese currency at the time of importation, per traveller to goods other than those listed in Article 46.

However, Member States may reduce this amount to the equivalence of EUR 90, when converted to Maltese currency at the time of importation, for travellers under 15 years of age.

Article 48

Where the total value per traveller of two or more items exceeds the amounts referred to in Article 47, 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 49

1. Member States may reduce the value and/or the quantities of goods allowed to enter duty-free if they are imported by:

– persons residing in the frontier zone,

– frontier workers,

– the crews of means of transport used 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 workers and to the crew of means of transport used 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 conventions 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, Member States may grant exemptions therefrom,

– 'frontier worker' means any person whose normal activities require that he should go to the other side of the frontier on his work days.

TITLE XII

EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS; SCIENTIFIC INSTRUMENTS AND APPARATUS

Article 50

The educational, scientific and cultural materials listed in Annex I shall be admitted free of import duties whoever the consignee and whatever the intended use of such materials may be.

Article 51

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

- either for public educational, scientific or cultural establishments or organizations,

- or for the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, on condition that they have been approved by the competent authorities of the Member States to receive such articles duty-free.

Article 52

1. Subject to Articles 53, 54, 56, 57 and 58, scientific instruments and apparatus which

are not included in Article 51 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 limited to scientific instruments and apparatus which are intended for:

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

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

Article 53

The relief shall also apply to:

(a) spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that such spare parts, components or accessories are imported at the same time as such instruments or apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

– which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories, or

– which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories;

(b) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

– which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools, or

– which would be entitled to relief at the time when such relief is requested for the tools.

Article 54

For the purposes of Articles 52 and 53:

- 'scientific instrument or apparatus' means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities,

- 'imported for non-commercial purposes' shall be considered to apply to scientific instruments or apparatus intended to be used for non-profitmaking scientific research or

educational purposes.

(Article 55 omissis)

Article 56

If necessary, certain instruments or apparatus may be excluded from entitlement to relief, where it is found that duty-free admission of such instruments or apparatus is detrimental to the interests of Community industry in the production sector concerned.

Article 57

1. The articles referred to in Article 51 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 53, 54 and 56 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should an article be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 51 or 52 (2), the relief shall continue to be granted provided the establishment or organisation uses the article, instrument or apparatus for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 58

1. Establishments or organizations referred to in Articles 51 and 52which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Articles used by the establishment or organization benefiting from the relief for purposes other than those provided for in Articles 51 and 52 shall be liable to the relevant import duties calculated as applicable on the date on which they are put to another use, on the basis of the type of articles and the customs value ascertained or accepted on that date by the competent authorities.

Article 59

Articles 56, 57 and 58 shall apply *mutatis mutandis* to the products referred to in Article 53.

Article 59a

1. Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside the Community shall be admitted free of import duties.

2. The relief shall be granted provided the equipment:

(a) is intended for use by or with the agreement of the members or representatives of the establishments and organizations referred to in paragraph 1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved for that purpose by the competent authorities of the Member States;

(b) remains the property of a natural or legal person resident outside the Community during its stay in the customs territory of the Community.

3. Within the meaning of this Schedule:

- equipment is taken to mean instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research,

- equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be 'imported for non-commercial purposes'.

Article 59b

1. Equipment referred to in Article 59a which has been admitted duty-free in accordance with the conditions laid down in the said Article may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should equipment be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 59a, the relief shall continue to be granted provided the establishment or organization uses the equipment for purposes which confer the right to such relief.

In other cases, and without prejudice to the application of Articles 52 and 53, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

3. Establishments or organizations referred to in Article 59a (1) which no longer fulfil the conditions to qualify for relief or which are proposing to use equipment admitted duty-free for purposes other than those provided for by that Article shall so inform the competent authorities.

4. Equipment used by establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Without prejudice to Articles 52 and 53, equipment used by the establishment or organization benefiting from the relief for purposes other than those provided for in Article 59a shall be liable to the relevant import duties calculated as applicable on the date on which it is put to another use, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XIII
LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES INTENDED FOR RESEARCH

Article 60

1. Relief from import duties shall be granted in respect of:

(a) animals specially prepared for laboratory use;

(b) biological or chemical substances which are imported exclusively for non-commercial purposes.

2. The relief referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for:

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

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

3. The list referred to in subparagraph 1 (b) may include only biological or chemical substances for which there is no equivalent production in the customs territory of the Community and which, on account of their specificity or degree of purity, are mainly or exclusively suited to scientific research.

TITLE XIV

THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN AND BLOOD-GROUPING AND TISSUE-TYPING REAGENTS

Article 61

1. Subject to Article 62, the following shall be admitted free of import duties:

(a) therapeutic substances of human origin;

(b) blood-grouping reagents;

(c) tissue-typing reagents.

2. For the purposes of paragraph 1:

- 'therapeutic substances of human origin' means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma 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 62

Relief 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 of departure;

(c) are in containers bearing a special label identifying them.

Article 63

Relief shall include the special packaging essential for the transport of therapeutic substances of human origin 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 XlVa

INSTRUMENTS AND APPARATUS INTENDED FOR MEDICAL RESEARCH, ESTABLISHING MEDICAL DIAGNOSES OR CARRYING OUT MEDICAL TREATMENT

Article 63a

1. Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organization or by a private individual to health authorities, hospital departments or medical research institutions approved by the competent authorities of the Member States to receive such articles duty free, or which are purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organization or with voluntary contributions, shall be admitted free of import duties, always provided that it is established that:

(a) the donation of the instruments or apparatus in question does not conceal any commercial intent on the part of the donor;

and

(b) the donor is in no way connected with the manufacturer of the instruments or apparatus for which relief is requested.

2. The relief shall also apply, subject to the same conditions, to:

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

(b) tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free.

Article 63b

For the purposes of Article 63a, and in particular with regard to the instruments or apparatus and the recipient bodies referred to therein, Articles 56, 57 and 58 shall apply *mutatis mutandis*.

TITLE XlVb

REFERENCE SUBSTANCES FOR THE QUALITY CONTROL OF MEDICINAL PRODUCTS

Article 63c

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorized by the competent authorities of the Member States to receive such consignments free of duty shall be admitted free of import duties.

TITLE XV

PHARMACEUTIC PRODUCTS USED AT INTERNATIONAL SPORTS EVENTS

Article 64

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

TITLE XVI

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANIZATIONS: ARTICLES INTENDED FOR THE BLIND AND OTHER HANDICAPPED PERSONS

A. For general purposes

Article 65

1. Subject to Articles 67 and 68, the following shall be admitted free of import duties, in so far as this does not give rise to abuses or major distortions of competition:

(a) basic necessities imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities for distribution free of charge to needy persons;

(b) goods of every description sent free of charge, by a person or an organization established in a third country, and without any commercial intent on the part of the sender, to State organizations or other charitable or philanthropic organizations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;

(c) equipment and office materials sent free of charge, by a person or an organization established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic 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 66

No relief shall be granted for:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) coffee and tea;

(d) motor vehicles other than ambulances.

Article 67

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 68

1. The organization benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 65 for purposes other than those laid down in paragraph 1 (a) and (b) of that Article without prior notification to the competent authorities.

2. Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from relief pursuant to Articles 65 and 67, the relief shall continue to be granted provided the latter uses the goods and equipment for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of

goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 69

1. Organizations referred to in Article 65 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. Goods and equipment remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

3. Goods and equipment used by the organization benefiting from the relief for purposes other than those provided for in Article 65 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

B. For the benefit of handicapped persons

1. *Articles for the use of the blind*

Article 70

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex III, shall be admitted free of import duties.

Article 71

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV, shall be admitted free of import duties provided that they are imported by:

- either blind persons themselves for their own use,

- or institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the competent authorities of the Member States for the purpose of duty-free entry of these articles.

The relief referred to in the first paragraph shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

2. *Articles for the use of other handicapped persons*

Article 72

1. Articles specially designed for the education, employment or social advancement of physically or mentally handicapped persons other than blind persons shall be admitted free of import duties where they are imported:

- either by handicapped persons themselves for their own use;

- or by institutions or organizations that are principally engaged in the education 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.

2. The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported subsequently, that they can be identified as being intended for articles which were previously admitted duty free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

Article 73

If necessary, certain articles may be excluded from entitlement to relief, where it is found that duty-free admission of such articles is detrimental to the interests of Community industry in the production sector concerned.

(Article 74 omissis)

3. *Common provisions*

Article 75

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in the first indent of Article 71 and the first indent of Article 72 (1), shall be subject to the condition that the provisions in force in the Member States enable the persons concerned to establish their status as blind or handicapped persons entitled to such relief.

Article 76

1. Articles imported duty-free by the persons referred to in Articles 71 and 72 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

2. Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to Articles 71 and 72, the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of

goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 77

1. Articles imported by institutions or organizations eligible for relief in accordance with the conditions laid down in Articles 71 and 72 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organizations on a nonprofit-making basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duties.

2. No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.
Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to the first paragraph of Article 71 or Article 72 (1), the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 78

1. Institutions or organizations referred to in Articles 71 and 72 which cease to fulfil the conditions giving entitlement to duty-free admission, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Articles used by the institution or organization benefiting from the relief for purposes other than those provided for in Articles 71 and 72 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

C. For the benefit of disaster victims

Article 79

1. Subject to Articles 80 to 85, goods imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities 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 80

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 81

Granting of the relief 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 the 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 79, subject to an undertaking by the importing organization to pay such duties if relief is not granted.

Article 82

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 83

1. The organizations benefiting from the relief may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in Article 79 (1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 84

1. The goods referred to in Article 79 (1) (b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), the relief shall continue to be granted,

provided such organizations use them for purposes which confer the right to such relief.
In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 85

1. Organizations referred to in Article 79 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), relief shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Goods used by the organization benefiting from the relief for purposes other than those provided for in Article 79 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XVII

HONORARY DECORATIONS OR AWARDS

Article 86

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duties:

(a) decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Community;

(b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the customs territory of the Community by such persons themselves;

(c) cups, medals and similar articles 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);

(d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are being imported for commercial reasons.

TITLE XVIII

PRESENTS RECEIVED IN THE CONTEXT OF INTERNATIONAL RELATIONS

Article 87

Without prejudice, where relevant, to Articles 45 to 49, and subject to Articles 88 and 89 below, relief shall be granted for goods:

(a) imported into the customs territory of the Community by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities;

(b) imported into the customs territory of the Community by persons coming to pay an official visit in the customs territory of the Community and who intend to offer them on that occasion as gifts to the host authorities;

(c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the customs territory of the Community and approved by the competent authorities to receive such articles free of duty.

Article 88

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 89

Relief shall be granted only:

- where the articles intended as gifts are offered on an occasional basis,

- where they do not, by their nature, value or quantity, reflect any commercial interest,

- if they are not used for commercial purposes.

TITLE XIX

GOODS TO BE USED BY MONARCHS OR HEADS OF STATE

Article 90

The following shall be admitted free of import duties, within the limits and under the conditions laid down by the competent authorities:

(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. However, relief may be made subject, by the Member State of importation, to reciprocal treatment.

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

TITLE XX

GOODS IMPORTED FOR TRADE PROMOTION PURPOSES

A. Samples of goods of negligible value

Article 91

1. Without prejudice to Article 95 (1) (a), samples of goods 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 its use for any purpose other than that of seeking orders.

B. Printed matter and advertising material

Article 92

Subject to Article 93, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties, provided that they relate to:

(a) goods for sale or hire, or

(b) transport, commercial insurance or banking services offered by a person established outside the customs territory of the Community.

Article 93

The relief referred to in Article 92 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 contain no 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 one kilogram;

(c) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

Article 94

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duties.

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

Article 95

1. Subject to Articles 96 to 99, the following shall be admitted free of import duties:

(a) small representative samples of goods manufactured outside the customs territory of the Community intended for 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-out 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 or not illustrated, 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, shows 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, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, 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 for private purposes in commercial stores or premises to sell goods of third countries.

Article 96

The relief referred to in Article 95 (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 those 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 the item 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 97

The relief referred to in Article 95 (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 98

The relief referred to in Article 95 (1) (d) shall be limited to printed matter and articles for advertising purposes which:

(a) are intended exclusively 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 99

The relief referred to in Article 95 (1) (a) and (b) shall not be granted for:

(a) alcoholic products;

(b) tobacco or tobacco products;

(c) fuels, whether solid, liquid or gaseous.

TITLE XXI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 100

Subject to Articles 101 to 106, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

Article 101

Without prejudice to Article 104, the relief referred to in Article 100 shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 102

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 103

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

Article 104

1. The relief referred to in Article 100 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or

- surrendered to the State without causing it any expense, where this is possible under national law, or

- in 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 examination, analysis or tests or goods not actually used.

Article 105

Save where Article 104 (1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 100 shall be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

However, the interested party may, 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.

Article 106

The period within which the examinations, analyses or tests 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 XXII

CONSIGNMENTS SENT TO ORGANIZATIONS PROTECTING COPYRIGHTS OR INDUSTRIAL AND COMMERCIAL PATENT RIGHTS

Article 107

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies 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

TOURIST INFORMATION LITERATURE

Article 108

Without prejudice to Articles 50 to 59, the following shall be admitted free of import duties:

(a) documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or 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 is 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 commercial 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 intended 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 XXIV

MISCELLANEOUS DOCUMENTS AND ARTICLES

Article 109

The following shall be admitted free of import duties:

(a) documents sent free of charge to the public services of Member States;

(b) publications of foreign governments and publications of official international bodies intended for distribution without charge;

(c) ballot papers for elections organized by bodies set up in third countries;

(d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;

(e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;

(f) official printed matter sent to the central banks of the Member States;

(g) 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;

(h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;

(i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;

(j) plans, technical drawings, traced designs, descriptions and other similar 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;

(k) documents to be used in examinations held in the customs territory of the Community by institutions set up in third countries;

(l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;

(m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs territory of the Community;

(n) printed forms and tickets, bills of lading, way-bills and other commercial or office

documents which have been used;

(o) official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the customs territory of the Community;

(p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers;

(q) tax and similar stamps proving payment of charges in third countries.

TITLE XXV

ANCILLARY MATERIALS FOR THE STOWAGE AND PROTECTION OF GOODS DURING THEIR TRANSPORT

Article 110

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport from a third country to the customs territory of the Community, not normally reusable, shall be admitted free of import duties.

TITLE XXVI

LITTER, FODDER AND FEEDINGSTUFFS FOR ANIMALS DURING THEIR TRANSPORT

Article 111

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals from a third country to the customs territory of the Community for the purpose of distribution to the said animals during the journey shall be admitted free of import duties.

TITLE XXVII

FUEL AND LUBRICANTS PRESENT IN LAND MOTOR VEHICLES AND SPECIAL CONTAINERS

Article 112

1. Subject to the provisions of Articles 113 to 115:

(a) fuel contained in the standard tanks of:

- private and commercial motor vehicles and motor cycles,

- special containers,

entering the customs territory of the Community;

(b) fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel;

shall be admitted free of import duties.

2. For the purposes of paragraph 1:

(a) 'commercial motor vehicle' means any motorized road vehicle (including tractors with or without trailers) which by its type of construction and its 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, during transport, of refrigeration systems and other systems.

Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped shall also be considered to be standard tanks,

— tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped;

(d) 'special container' means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

Article 113

As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, Member States may limit application of the relief to 200 litres per vehicle, per special container and per journey.

Article 114

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 49 (2).

Article 115

Fuel admitted duty-free under Articles 112 to 114 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief.

Non-compliance with the preceding paragraph shall give rise to application of the import duties relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 116

The relief referred to in Article 112 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

TITLE XXVIII

MATERIALS FOR THE CONSTRUCTION, UPKEEP OR ORNAMENTATION OF MEMORIALS TO,OR CEMETERIES FOR, WAR VICTIMS

Article 117

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 and tombs of, and memorials to, war victims of third countries who are buried in the customs territory of the Community, shall be admitted free of import duties.

TITLE XXIX

COFFINS, FUNERARY URNS AND ORNAMENTAL FUNERARY ARTICLES

Article 118

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) 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, provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

(Chapter II (Articles 119 – 126) omissis)

CHAPTER III

GENERAL AND FINAL PROVISIONS

Article 127

Subject to paragraph 2, the provisions of Chapter I shall apply both to goods declared for free circulation coming directly from third countries and to goods declared for free circulation after having been subject to another customs procedure.

Article 128

Where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, only the competent authorities of the Member State in whose territory the said goods are to be put to such a use may grant this relief.

Article 129

The competent authorities of the Member States shall take all appropriate measures to ensure that goods placed in free circulation, where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, 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 Schedule.

Article 130

Where the same person simultaneously fulfils the conditions required for the grant of relief from import or export duties under different provisions of this Schedule, the provisions in question shall apply concurrently.

Article 131

Where this Schedule provides that the granting of relief shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that these conditions have been met.

Article 132

In the event of duty-free importation being granted within the limit of an amount determined in EUR, Member States may round-off, upwards or downwards, the sum arrived at by converting that amount into the national currency.

Member States may also maintain unamended the exchange value in national currency of the amount determined in EUR if, at the time of the annual adjustment provided for in the first subparagraph of Article 2 (2) of Regulation (EEC) No 2779/78, as last amended by Regulation (EEC) No 289/84, the conversion of this amount, before the rounding off provided for in the previous paragraph leads to an alteration of less than 5 % in the exchange value expressed in national currency, or to a reduction thereof.

Article 133

1. Nothing in this Schedule shall prevent the Member States from granting:

(a) relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the

Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;

(b) relief under the customary privileges accorded by virtue of international agreements or headquarters agreements to which either a third country or an international organization is a contracting party, including the relief granted on the occasion of international meetings;

(c) relief under the customary privileges and immunities accorded in the context of international agreements concluded by all the Member States and setting up a cultural or scientific institute or organization under international law;

(d) relief under the customary privileges and immunities accorded in the context of cultural, scientific or technical cooperation agreements concluded with third countries;

(e) special relief introduced under agreements concluded with third countries and providing for common measures for the protection of persons or of the environment;

(f) special relief introduced under agreements concluded with adjacent third countries, justified by the nature of the frontier-zone trade with the countries in question;

(g) relief in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation (Chicago 1944) for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention (eighth edition, July 1980).

2. Where an international convention not covered by any of the categories referred to in paragraph 1, to which a Member State intends to subscribe, provides for the grant of relief, that Member State shall submit a request to the Commission for the application of such relief, supplying the Commission with all the necessary information.

3. The supply of information as specified in paragraph 2 shall not be required where the international convention in question provides for the grant of relief not exceeding the limits set under Community law.

(Articles 134 – 135 omissis)

Article 136

1. Until the establishment of Community provisions in the field in question, Member States may grant special relief to armed forces not serving under their flags which are stationed on their territories in pursuance of international agreements.

2. Until the establishment of Community provisions in the field in question, this Schedule shall not preclude the retention by Member States of relief granted to workers returning to their country after having resided for at least six months outside the customs territory of the Community on account of their occupation.

(Articles 137 – 138 omissis)

Article 139

This Schedule shall apply without prejudice to:

(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;

(b) the provisions in force concerning the stores of vessels, aircraft and international trains;

(c) provisions on relief introduced by other Community Acts.

ANNEX I

A. Books, Publications, and Documents

CN Code	Description
3705	Photographic plates and film, exposed and developed, other than cinematograph film:
ex 3705 20 00	– Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
ex 3705 10 00 ex 3705 90 10 ex 3705 90 90	– Reproduction films for the production of books
4903 00 00	Children's picture, drawing or colouring books
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:
	– Other:
ex 4905 99 00	– – Other:
	– Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00	Architectural, industrial or engineering plans and designs and reproductions thereof
4911	Other printed matter, including pictures and photographs:
4911 10	– Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	– – Other:
	– Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities
	– Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character
	– Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities, including microcopies of such articles
	– Bibliographical information material for distribution free of charge (')
	– Other:
4911 99	– – Other:
ex 4911 99 90	– – – Other:
	– Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles (')

CN Code	Description
	– Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character (')
	– Publications designed to encourage the public to study outside the territory of the European Communities, including microcopies of such publications (')
	– Meteorological and geophysical diagrams
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
ex 9023 00 90	– Other:
	- Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics

(') The exemption shall not, however, apply to articles in which the advertising 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 of an educational, scientific or cultural character

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

ANNEX II

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

CN code	Description	Beneficiary establishment or organizations
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
ex 3704 00 10	– Plates and film: – Cinematograph film, positives, of an educational, scientific or cultural character	
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film: – Of an educational, scientific or cultural character	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	
3706 10	– Of a width of 35 mm or more:	
ex 3706 10 99	– – Other: – – – Other positives: – 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 – Archival film material (with or without sound track) intended for use in connection with newsreel films – Recreational films particularly suited for children and young people – Other films of educational, scientific or cultural character	
3706 90	– Other:	
ex 3706 90 51 ex 3706 90 91 ex 3706 90 99	– – Other: – – –Other positives: – 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 – Archival film material (with or without sound track) intended for use in connection with newsreel films – Recreational films particularly suited for children and young people – Other films of educational, scientific or cultural character	
4911	Other printed matter, including printed pictures and photographs:	
4911 99	– Other: – – Other:	
ex 4911 99 90	– – – Other: – Microcards or other information storage media required in computerized information and documentation services of an educational, scientific or cultural character – Wall charts designed solely for demonstration and education	
ex 8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37: – Of an educational, scientific or cultural character	

CN code	Description	Beneficiary establishment or organizations
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses: – 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 formulae	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
Various	Holograms for laser projection Multi-media kits Materials for programmed instructions, including materials in kit form with the corresponding printed materials	

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

CN code	Description	Beneficiary establishment or organizations
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

ANNEX III

CN code	Description
4911	Other printed matter, including printed pictures and photographs:
4911 10	– Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	– – Other: – In relief for the blind and partially sighted
4911 91	– Other:
	– –Pictures, prints and photographs:
	– – –Other:
ex 4911 91 91	– – – – Pictures and designs: – In relief for the blind and partially sighted
ex 4911 91 99	– – – – Photographs: – In relief for the blind and partially sighted
4911 99	– – Other:
ex 4911 99 90	– – – Other: – In relief for the blind and partially sighted

ANNESS IV

CN code	Description
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card-stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:
	– Other paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:
ex 4802 52 00	– – Weighing 40 g/m^2 or more but not more than 150 g/m2
	– Braille paper
4802 53	– – Weighing more but not more than 150 g/m2
ex 4802 53 90	– – – Other:
	– Braille paper
4802 60	– Other paper and paperboard of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:
ex 4802 60 90	– Other:
	– Braille paper
4805 70	– Other paper and paperboard, weighing more than 150 g/m^2 but less than 225 g/m^2:
ex 4805 70 90	– – Other:
	– Braille paper
4805 80	– Other paper and paperboard, weighing 225 g/m^2 or more:
ex 4805 80 90	– – Other:
	– Braille paper
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:
	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
4823 59	– – Other:
ex 4823 59 90	– – Other:
	– Braille paper
ex 6602 00 00	Walking-sticks, seat-sticks, whips, riding-crops and the like:
	– White canes for the blind and partially sighted
ex 8469	Typewriters and word-processing machines:
	– Adapted for use by the blind and partially sighted
ex 8471	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 and recorded material for the blind
ex 8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound

CN code	Description
	recording device:
	– Record-players and cassette players specially designed or adapted for the blind and partially sighted
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:
	– Talking books
	– Magnetic tapes and cassettes for the production of Braille and talking books
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:
ex 9013 80 00	– Other devices, appliances and instruments:
	Television enlargers for the blind and partially sighted
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:
9021 90	– Other:
ex 9021 90 90	– – Other:
	– Electronic orientator and obstacle detector appliances for the blind and partially sighted
	– Television enlargers for the blind and partially sighted
	– Electronic reading machines for the blind and partially sighted
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
ex 9023 00 90	– Other:
	– Teaching aids and apparatus specifically designed for the use of the blind and partially sighted
ex 9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101:
	– Braille watches with cases other than of precious metals
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:
9504 90	– Other:
ex 9504 90 90	– – Other:
	– Tables games and accessories specially adapted for the use of the blind and partially sighted
Various	All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted

PART B

List of biological or chemical substances provided for in Article 60 (1) (b) of Part A of this Schedule

Article 1

The list of biological or chemical substances eligible for admission with relief from import duty provided for in Article 60 (1) (b) of Part A of this Schedule is set out in the Table below.

Table

Reference No	HS heading No	Description
	2845 90 90	Helium-3
	2845 90 90	(Oxygen- 18) Water
20273	2901 29 90	3-Methylpent-l –ene
20274	2901 29 90	4-Methylpent-l –ene
20275	2901 29 90	2-Methylpent-2-ene
20276	2901 29 90	3-Methylpent-2-ene
20277	2901 29 90	4-Methylpent-2-ene
25634	2902 19 10	P-Mentha-1 (7), 2-diene beta- Phellandrene
14769	2903 69 00	4,4'-Dibromobiphenyl
17305	29041000	Ethyl methanesulphonate
14364	2923 90 00	Decamethonium bromide (INN)
20641	2926 90 90	1-Naphtonitrile
20642	2926 90 90	2-Naphtonitrile
22830	29362100	Retinyl acetate
	3204	Orcoacid Sulphorhodamine G
21887	3507 90 00	Phosphoglucomutase

PART C

Provisions for the implementation of Articles 70 to 78 of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Articles 70 to 78 of Part A of this Schedule.

CHAPTER I

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY INSTITUTIONS OR ORGANIZATIONS

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the institution or organization to which the articles are consigned

Article 2

1. The admission free of import duties of articles referred to in Articles 71 and 72 (1) and (2) of Part A of this Schedule shall entail the following obligations on the part of the institution or organization to which they are consigned:

- to dispatch the articles in question directly to the declared place of destination,

- to account for them in its inventory,

- to use them exclusively for the purposes specified in the said Articles,

- to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

2. The head of the institution or organization to which the articles are consigned, or his authorized representative shall furnish the competent authorities with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports or for all the imports to be carried out by the institution or organization to which the articles are consigned.

B. Provisions to be applied where the articles are lent, hired out or transferred

Article 3

1. Where the provisions of the first sentence of the second subparagraph of Article 77 (2) of Part A of this Schedule are applied, the institution or

organization to which an article for the use of handicapped persons is lent, hired out or transferred shall, from the date of receipt of the article, comply with the same obligations as those set out in Article 2.

2. Where the institution or organization to which an article is lent, hired out or transferred is situated in a Member State other than that in which the institution or organization that lent, hired out or transferred the article is situated, upon the dispatch of such article the competent customs office of the Member State of dispatch shall issue a Control Copy T 5 in accordance with the rules laid down in Regulation (EEC) No 2823/87 in order to ensure that such article is put to a use entitling it to continue to qualify for admission free of import duties:

'Article for the handicapped: continuation of relief subject to compliance with the second subparagraph of Article 77 (2) of Regulation (EEC) No 918/83'.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or accessories specifically for articles for the use of handicapped persons and to tools for the maintenance, control, calibration or repair of the said articles which have been admitted free of import duties under the second subparagraph of Articles 71 and 72 (2) of Part A of this Schedule.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN THE FIRST SUBPARAGRAPH OF ARTICLE 71 OF PART A OF THIS SCHEDULE

Article 4

1. In order to obtain admission free of import duties of an article for the use of the blind in accordance with the first subparagraph of Article 71 of Part A of this Schedule, the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

2. The competent authority of the Member State where the institution or organization to which the article is consigned is situated shall give a direct ruling on the application referred to in paragraph 1.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN ARTICLE 72 (1) OF PART A OF THIS SCHEDULE

(Article 5 omissis)

Article 6

1. In order to obtain admission free of import duties of an article for the use of handicapped persons under the provisions of Article 72 (1) of Part A of this Schedule the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

2. The application referred to in paragraph 1 shall contain the following information relating to the article in question:

(a) the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics indicating that it was specially designed for the education, employment or social advancement of handicapped persons;

(b) the name or business name and address of the manufacturer and, if applicable, of the supplier;

(c) the country of origin of the article;

(d) the place of destination of the article;

(e) the precise use for which the article is intended;

(f) the price of the article or its value for customs purposes;

(g) the quantity of the article in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

Article 7

The competent authority of the Member State in which is situated the institution or organization to which the articles are consigned shall take a direct decision on applications under Article 6.

(Articles 8 – 9 omissis)

Article 10

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

TITLE V

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, SPECIFIC ACCESSORIES OR TOOLS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 71 AND ARTICLE 72 (2) OF PART A OF THIS SCHEDULE

Article 13

For the purposes of the second subparagraph of Articles 71 and 72 (2) of Part A of this Schedule, 'specific accessories' means items specially designed for use with a specific article for the purpose of improving its performance and scope.

Article 14

In order to obtain admission free of import duties of spare parts, components specific accessories or tools under the second subparagraph of Article 71 or 72 (2) of Part A of this Schedule, the head of the institution or organization to which the articles are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in the second subparagraph of Article 71 or in Article 72 (2) of Part A of this Schedule are fulfilled.

Article 15

The competent authority of the Member State in which is situated the institution or organization to which such articles are consigned shall give a direct decision on applications under Article 14.

CHAPTER II

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY BLIND PERSONS AND OTHER HANDICAPPED PERSONS

Article 16

Articles 4, 13, 14 and 15 shall apply *mutatis mutandis* to exemption from import duties of the articles referred to in the first and second subparagraphs of Article 71 of Part A of this Schedule imported by blind persons themselves for their own use.

Article 17

The following shall apply *mutatis mutandis* to exemption from import duties of articles imported by handicapped persons themselves for their own use:

- Article 6, 7 and 10 in the case of articles referred to in Article 72 (1) of Part A of this Schedule,

- Articles 13, 14 and 15 in the case of articles referred to in Article 72 (2) of Part A of this Schedule.

Article 18

The competent authorities may allow the application provided for in Articles 4 and 6 to be made in a simplified form, where it relates to items imported under the conditions referred to in Articles 16 and 17.

PART D

Provisions for the implementation of Articles 50 to 59b, 63a and 63b of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Articles 50 to 59b, 63a and 63b of Part A of this Schedule.

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the establishment or organization to which the goods are consigned

Article 2

1. The admission free of import duties of educational, scientific and cultural materials referred to in Article 51, 52 (1) and 53 of Part A of this Schedule, hereinafter referred to as 'goods', shall entail the following obligations on the part of the establishment or organization to which the goods are consigned:

- to dispatch the goods in question directly to the declared place of destination,

- to account for them in its inventory,

- to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

In addition, in the case of goods referred to in Articles 52 (1) and 53 of Part A of this Schedule, it shall entail the obligation on the part of the establishment or organization to which the goods are consigned to use the abovementioned goods exclusively for non-commercial purposes within the meaning of the second indent of Article 54 of Part A of this Schedule.

2. The head of the establishment or organization to which the goods are consigned, or his authorized representative, shall furnish the competent authorities with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports, or for all the imports to be carried out by the establishment or organization to which the goods are consigned.

B. Provisions to be applied where the goods are lent, hired out or transferred

Article 3

1. Where the provisions of the first subparagraph of Article 57 (2) of Part A of

this Schedule are applied, the establishment or organization to which goods are lent, hired out or transferred shall, from the date of receipt of the goods, comply with the same obligations as those set out in Article 2.

2. Where the establishment or organization to which the goods are lent, hired out or transferred is situated in a Member State other than that in which the establishment that lent, hired out or transferred the goods is situated, upon the dispatch of such goods the competent customs office of the Member State of dispatch shall issue a control Copy T 5 in accordance with the rules laid down in Regulation (EEC) No 2823/87 in order to ensure that such goods are put to a use entitling them to continue to qualify for admission free of import duties:

'UNESCO goods: continuation of relief subject to compliance with the first subparagraph of Article 57 (2) of Regulation (EEC) No 918/83'.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or specific accessories for scientific instruments or apparatus, and to tools for the maintenance, control, calibration or repair of scientific instruments or apparatus, which have been admitted free of import duties under Article 53 of Part A of this Schedule.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF EDUCATIONAL, SCIENTIFIC OR CULTURAL MATERIALS IN ACCORDANCE WITH ARTICLE 51 OF PART A OF THIS SCHEDULE

Article 4

In order to obtain admission free of import duties of goods in accordance with Article 51 of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF SCIENTIFIC INSTRUMENTS AND APPARATUS UNDER ARTICLES 52 AND 54 OF PART A OF THIS SCHEDULE

Article 5

For the purposes of the first indent of Article 54 of Part A of this Schedule, the objective technical characteristics of a scientific instrument or apparatus shall be understood to mean those characteristics resulting from the construction of that instrument or apparatus or from adjustments to a standard instrument or apparatus

which make it possible to obtain high-level performances above those normally required for industrial or commercial use.

Where it is not possible to establish clearly on the basics of its objective technical characteristics whether an instrument or apparatus is to be regarded as a scientific instrument or apparatus, reference shall be made to the use of the instrument or apparatus for which admission free of import duties is requested. If this examination shows that the instrument or apparatus in question is used for scientific purposes, it shall be deemed to be of a scientific nature.

Article 6

1. In order to obtain admission free of import duties of a scientific instrument or apparatus under the provisions of Article 52 (1) of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

(a) the precise trade description of the instrument or apparatus used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics on the basis of which the instrument or apparatus is considered to be scientific;

(b) the name or business name and address of the manufacturer and, if available, of the supplier;

(c) the country of origin of the instrument or apparatus;

(d) the place where the instrument or apparatus is to be used;

(e) the precise use for which the instrument or apparatus is intended;

(f) the price of the instrument or apparatus or its value for customs purposes;

(g) the quantity of the instrument or apparatus in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the instrument or apparatus must be furnished with the application.

Article 7

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications under Article 6 in all cases.

Article 8

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

(Articles 9 – 11 omissis)

TITLE V

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, **SPECIFIC ACCESSORIES AND TOOLS UNDER ARTICLE 53 PART A OF THIS SCHEDULE**

Article 12

For the purpose of Article 53 (a) of Part A of this Schedule specific accessories means those articles specially designed for use with a specific scientific instrument or apparatus for the purpose of improving its performance and scope.

Article 13

In order to obtain admission free of import duties under Article 53 of Part A of this Schedule, either of spare parts, components or specific accessories, or of tools, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in Article 53 of Part A of this Schedule are fulfilled.

Article 14

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision in respect of the application referred to in Article 13.

Article 15

The provisions of Article 8 shall apply to authorizations for admission free of import duties issued under Article 53 of Part A of this Schedule.

TITLE Va

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF MEDICAL INSTRUMENTS **OR APPARATUS UNDER ARTICLES 63a AND 63b OF PART A OF THIS SCHEDULE**

Article 15a

1. In order to obtain admission free of import duties of instruments or apparatus under Articles 63a and 63b of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

(a) the precise trade description of the instrument or apparatus used by the manufacturer, and its presumed classification in the combined nomenclature;

(b) the name or business name and address of the manufacturer and, if available, of the supplier;

(c) the country of origin of the instrument or apparatus;

(d) the place where the instrument or apparatus is to be used;

(e) the use which the instrument or apparatus is to be put.

3. In the case of a gift, the application shall also include:

(a) the name of business name and address of the donor;

(b) a declaration by the applicant to the effect that:

i. the donation of the instrument or apparatus in question does not conceal any commercial intent on the part of the donor;

ii. the donor is no way associated with the manufacturer of the instruments or apparatus whose duty-free admission is requested.

Article 15c

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications in all cases.

Article 15d

The provisions of Articles 15a and 15c shall apply *mutatis mutandis* to spare parts, components, specific accessories and tools to be used for the maintenance, checking, calibration or repair of instruments of apparatus admitted duty-free pursuant to Article 63a (2) (a) and (b) of Part A of this Schedule.

Article I5e

The provisions of Article 8 shall apply, *mutatis mutandis.*

TITLE VI

COMMUNICATION OF INFORMATION TO THE COMMISSION AND THE MEMBER STATES

Article 16

1. Each Member State shall send the Commission a list of the instruments, apparatus, spare parts, components, accessories and tools of which the price or the value for customs purposes exceeds the equivalence of EUR 5 000, when

converted to Maltese currency at the time of importation, and in respect of which it has authorized or refused admission free of import duties under Articles 7, 14 or 15c.

The list shall give the precise trade description of the goods referred to in the first subparagraph and the eight-figure combined nomenclature code. It shall also include the name of the manufacturer or manufacturers, the country or countries of origin and the price or customs value of the goods concerned.

2. The lists referred to in paragraph 1 shall be sent during the first and third quarters of each year and shall contain particulars of those goods whose admission free of import duties has been authorized or refused during the preceding six months.

3. The Commission shall forward these lists to the other Member States.

(Article 17 omissis)

Article 18

In order to ensure the uniform application of Community provisions, the lists referred to in Article 16 shall be examined periodically by the Committee on Duty Free Arrangements.

TITLE VIa

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF EQUIPMENT UNDER ARTICLES 59a AND 59b OF PART A OF THIS SCHEDULE

Article 18a

1. In order to obtain admission free of import duties of equipment under Articles 59a and 59b of Part A of this Schedule, the head of the scientific research establishment or organization based outside the Community or his authorized representative shall submit an application to the competent authority of the Member State in which the scientific research establishment or organization based in the Community is situated.

2. The application referred to in paragraph 1 shall contain the following information:

(a) a copy of the scientific cooperation agreement between research establishments situated in the Community and in third countries;

(b) the precise trade description of the equipment as well as the quantity and value thereof and, where appropriate, its presumed classification in the combined nomenclature;

(c) the country of origin and of consignment of the equipment;

(d) the place where the equipment is to be used;

(e) the use for which the equipment is intended and the duration of its use.

Article 18b

1. Where the competent authority of a Member State in which the establishment or organization based in the Community is situated receives an application for the admission free of import duties of equipment as defined by Article 59a of Part A of this Schedule, the application and related information shall be sent to the Commission so that it can be examined within the Committee on Duty-Free Arrangements before a decision is taken by the said competent authority.

For the purposes of this examination, additional information shall be sent to the Commission on request.

2. The competent authority referred to in paragraph 1 shall inform the Commission of the decision it has taken concerning admission free of import duties.

Article 18c

The provisions of Article 8 shall apply *mutatis mutandis*.

PART E

Provisions for the implementation of Article 63c of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Article 63c of Part A of this Schedule.

Article 2

The relief referred to in Article 63c of Part A of this Schedule shall apply only to consignments sent by the 'WHO Collaborating Centre for Chemical Reference Substances' in Stockholm (Sweden) to consignees who are authorized by the competent national authorities to receive them duty free.

Article 3

Relief from import duties for consignments referred to in Article 63c of this Schedule shall be conditional on the display, on packages containing reference substances, of:

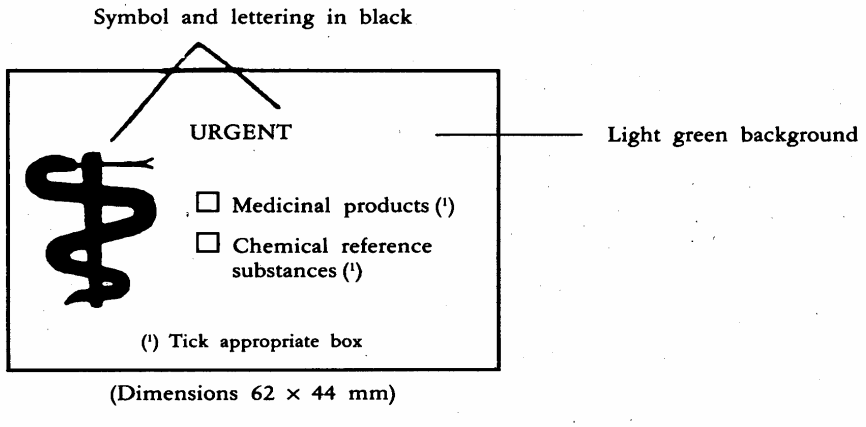
– firstly, the stamp of the WHO Collaborating Centre referred to in Article 2 above,

– secondly, a label, a specimen of which is shown in the Annex to this Part, on which the box corresponding to chemical reference substances has been clearly marked with a tick.

Article 4

Relief shall extend to any special packaging which is essential to the transportation of chemical reference substances and to any requisite accessories which the consignments may contain.

ANNEX



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