

GENERAL AGREEMENT ON  
TARIFFS AND TRADE

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1960-61 TARIFF CONFERENCE

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TARIFF REDUCTIONS ON EDUCATIONAL, SCIENTIFIC  
AND CULTURAL MATERIALS

Memorandum submitted by the Director-General of UNESCO

The Director-General of the United Nations Educational, Scientific and Cultural Organization has transmitted the attached memorandum which he wishes to submit to the Tariff Conference.

The suggestions made by the Director-General of UNESCO to the 1956 Tariff Conference, referred to in this memorandum, were circulated in document TN.56/3.

TARIFF REDUCTIONS ON EDUCATIONAL,  
SCIENTIFIC AND CULTURAL MATERIALS

Memorandum Submitted by the Director-General of UNESCO  
to the 1960-61 GATT Tariff Conference

1. The Director-General of UNESCO has the honour to invite the CONTRACTING PARTIES to the General Agreement on Tariffs and Trade to consider the possibility of reducing tariffs on certain categories of educational, scientific and cultural materials at their 1960/1961 Tariff Conference.

2. It may facilitate consideration of this matter to recall first the background of UNESCO's action in co-operation with GATT to reduce tariff and trade obstacles to the circulation of these materials.

Past action

3. The General Conference of UNESCO, its policy-making body, decided in 1948 that the Organization should seek to adopt an international agreement to facilitate the circulation of books, publications and other information materials, in accordance with UNESCO's Constitutional aim of promoting the free flow of ideas by word and image. The proposed Agreement, although designed to further a UNESCO objective, was in effect a tariff and trade instrument. Accordingly, a first draft prepared by the UNESCO secretariat was submitted to the GATT meeting at Annecy in 1949.

4. The Annecy meeting decided that UNESCO's objective could best be furthered through a broad international agreement to facilitate the circulation not only of books and publications, but of a wide range of educational, scientific and cultural materials. The meeting then proceeded to draft such an agreement and decided by a unanimous vote to submit it to UNESCO.

5. This text with some revisions was adopted by the General Conference in July 1950. The Agreement was opened for signature at the United Nations Headquarters and went into effect in May 1952 upon ratification by ten countries. The Agreement now has thirty-three contracting parties.<sup>1</sup> It remains open to all Member States of UNESCO and of the United Nations.

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<sup>1</sup>Afghanistan, Austria, Belgium, Cambodia, Ceylon, Denmark, Cuba, El Salvador, Finland, France, Federal Republic of Germany, Ghana, Greece, Guatemala, Haiti, Israel, Jordan, Laos, Luxemburg, Federation of Malaya, Monaco, Norway, Netherlands, Pakistan, Philippines, Spain, Sweden, Switzerland, Thailand, United Arab Republic (Province of Egypt), United Kingdom, Viet Nam, Yugoslavia. Belgium and the United Kingdom had also extended the Agreement to their non-self-governing territories. In addition, the United States Senate has consented to ratification; deposit of the United States' instrument of ratification awaits passage of enabling legislation.

6. Contracting parties to the Agreement undertake to grant duty-free entry under prescribed conditions to materials grouped into five categories:

- (a) books, publications and documents,
- (b) works of art and collectors' pieces of an educational, scientific or cultural character,
- (c) visual and auditory materials of an educational, scientific or cultural character,
- (d) scientific instruments or apparatus,
- (e) articles for the blind.

7. Every possible facility is to be given also to the importation of educational, scientific and cultural materials for showing at an approved public exhibition and for subsequent re-exportation.

8. Contracting States furthermore undertake to grant licences and foreign exchange for the importation of books and publications consigned to public libraries; official government publications; books and publications of the UN family; and articles for the blind. Internal taxes on imported articles must not exceed those levied on domestic products. Finally, contracting States also undertake to simplify administrative procedures governing the importation of educational, scientific and cultural materials; to facilitate the expeditious and safe customs clearance of such materials; and to continue their efforts to promote the free circulation of these articles.

9. In adopting the Agreement, the UNESCO General Conference urged Member States "to consider (it) a minimum standard, to implement its provisions in the most liberal manner and to promote, through their national legislation and practices and by means of international agreements, the progressive elimination of trade barriers to the free flow of educational, scientific and cultural materials".

10. In 1957, UNESCO convened a meeting in Geneva to examine the application of the Agreement, which was attended by government experts from fifty-two States. The meeting reached the conclusion that the Agreement had proved to be "a valuable and, on the whole, highly effective instrument". The government experts noted that, although economic in form, the Agreement was intended essentially to promote social and cultural progress. They recommended that all States should apply it and in the most liberal manner. The hope was expressed that the Agreement would eventually be so widely applied as to become "a universal instrument for facilitating the importation of educational, scientific and cultural materials".

11. Supplementing the action taken under the Agreement, UNESCO submitted a suggestion to the GATT Tariff Negotiating Conference of 1956 that tariff reductions might be negotiated on certain categories of educational, scientific and cultural materials. A list of such materials was transmitted to the Conference, which took a number of them into account in the negotiations.

Present proposal

12. A list is attached of educational, scientific and cultural materials suggested for consideration at the GATT Tariff Conference. This list has been drawn up with a two-fold purpose:

- (i) to secure for the materials covered by the UNESCO Agreement tariff reductions by the States which are not as yet parties to it;
- (ii) to secure for educational, scientific and cultural materials not covered by the UNESCO Agreement tariff reductions both by States parties to the Agreement and those not as yet parties to it.

13. The list covers materials provided for by the Agreement, to which a few other items have been added. These latter items are of a kind to which States, even if they are unable to grant complete exemption as provided by the Agreement, might be prepared to negotiate tariff reductions.

14. The list also takes into account the fact that certain categories of materials, under the Agreement, are granted exemption only if destined to an organization approved for this purpose in the importing country. Some States, which are parties to the Agreement, might be prepared to negotiate reductions for these categories without regard to destination. On the other hand, among the items on the list are some which go beyond the categories contained in the Agreement and for which States might require that a tariff concession should be conditional on destination to an approved organization. It is to be hoped, in any case, that the restriction as to destination will be reduced to a minimum in any new concessions which may be negotiated, both to simplify the procedure and to spread the resulting benefits as widely as possible.

15. In submitting this list and thus renewing the suggestion made to the 1956 Tariff Negotiating Conference, UNESCO is mindful of the observation made by the Chairman at the inaugural meeting of the 1960/1961 Tariff Conference:

"In most industrialized countries, balance-of-payments difficulties are a thing of the past. Quantitative restrictions have been eliminated gradually. Consequently, tariffs have become a more important instrument for protection of the home market. We should, therefore, face the fact that the granting of tariff concessions at present may seem to participating countries a greater sacrifice than it did formerly."

16. It is apparent that in the past four years this trend towards easing foreign exchange restrictions has brought new opportunities for the international circulation of educational, scientific and cultural materials. These materials, moreover, are not generally of a kind for which tariff barriers are needed to protect domestic markets.

17. Consequently, the present tariff negotiations appear to offer a good occasion for countries to re-examine the possibility of reductions of tariffs on educational, scientific and cultural materials. Such reductions would encourage the flow of materials essential to popular enlightenment and international understanding.

Educational, Scientific and Cultural Materials  
Suggested for Consideration at the  
GATT Tariff Conference, 1960/1961

(Asterisks indicate categories of materials not covered by the Agreement on the Importation of Educational, Scientific and Cultural Materials. Brackets indicate the qualifications as to destination which the Agreement places upon the exemption granted.)

Books, publications, documents and printing paper

1. Printed books
2. Newspapers, journals and periodicals
3. Books and documents produced by duplicating processes other than printing
4. Manuscripts and typescripts
5. Travel posters and travel literature
6. Music, printed or in manuscript
7. Maps and hydrographic and similar charts
8. Architectural, industrial or engineering plans and designs  
(destined for an approved institution or organization)
9. Newsprint\*
10. Printing paper\*
11. Press photographs\*

Works of art and collectors' pieces

12. Paintings and drawings executed entirely by hand, but excluding manufactured decorated wares
13. Original engravings, prints and lithographs
14. Original sculptures and statuary
15. Reproductions, by mechanical processes, of paintings, drawings or other works of art\*
16. Works of art and collectors' pieces for exhibition (consigned to public galleries, museums and other public institutions, and not intended for resale)
17. Collections and collectors' pieces of scientific interest (not intended for resale)
18. Antiques of an age exceeding 100 years

Visual and auditory materials; musical instruments

19. Exposed films, filmstrips, microfilms and slides, of an educational, scientific or cultural character (destined for an approved institution or organization)
20. Exposed photographic plates\*
21. Unexposed film and microfilm\*
22. Film projectors (16 mm.)\*
23. Sound recordings of an educational, scientific or cultural character  
(destined for an approved institution or organization)

24. Instructional models, wall charts and posters (destined for an approved institution or organization)
25. Radio receivers and parts\*
26. Television receivers and parts\*
27. Musical instruments\*

Scientific instruments

28. Scientific instruments or apparatus (not domestically manufactured, and destined for an approved institution or organization) - for example, optical, measuring, checking and precision instruments and apparatus, and school laboratory equipment

Materials for the handicapped

29. Books, publications and documents in raised characters for the blind
30. Other articles especially designed for the educational, scientific or cultural advancement of the blind (destined for an approved institution or organization) - for example, Braille typewriters, printers and duplicators, and gramophone records specially adapted for the use of the blind
31. Articles specially designed for the partially sighted\*
32. Deaf aids\*