

GENERAL EXEMPTION NO. 134**Exemption to Pedagogic materials imported by educational institutions, etc.****[Notfn. No. 46/74-Cus. dt. 25.5.74 as amended by Notfn. Nos. 190/76, 129/86 and 101/95, 43/17].**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts -

(a) **Pedagogic materials, namely, material used for the purposes of educational or vocational training and especially the models, instruments, apparatus, machines and accessories therefor;**

(b) **spare-parts** for such pedagogic material; and

(c) **tools** specially designed for the maintenance, checking, gauging or repair of such material;

temporarily imported by such non-profit-making education or vocational training institutions as may be approved in this behalf by the Ministry of Education and Social Welfare, and to be used under the control and responsibility of such institutions for purposes of education or vocational training of non-commercial nature, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the** integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

(1) the importer makes a declaration at the time of import that the goods are being imported temporarily subject to re-exportation;

(2) the goods are imported in reasonable quantities having regard to the purpose of importation;

(3) the goods are capable of identification on re-exportation;

(4) the goods are **re-exported within six months** from the Date of importation or within such extended period **not exceeding one year** as may be allowed by the Commissioner of Customs, and an undertaking is furnished in writing by the importer to the effect that the goods shall be re-exported within the aforesaid period;

(5) while the goods are in India, they remain in the ownership of a natural person resident abroad or a legal person established abroad;

(6) a duly authorised officer of the Ministry of Education and Social Welfare certifies, in each case, that the goods in respect of which the exemption under this notification is claimed are pedagogic materials; and

(7) generally subject to the provisions of the "Customs Convention on the Temporary Importation of Pedagogic Material" reproduced in the Annexure to this notification.

ANNEXURE**CUSTOMS CONVENTION**

On the temporary importation of Pedagogic Material

PREAMBLE

The CONTRACTING PARTIES to the present Convention, established under the auspices of the Customs Co-operation Council in consultation with the United Nations Educational, Scientific and Cultural Organisation (UNESCO).

Considering the important contribution made by the international circulation of pedagogic material to the development of education and vocational training, which are essential foundations for economic and social progress.

Convinced that the adoption of general facilities for the temporary duty-and tax-free importation of pedagogic material can make an effective contribution to that end.

Have agreed as follows:

CHAPTER 1 : DEFINITIONS

Article 1 : For the purposes of this Convention:

- (a) the term "pedagogic material" means any material used for purposes of education or vocational training, and especially the models, instruments, apparatus, machines and accessories therefor shown in the non-limitative list in the Annex. to this Convention;
- (b) the term "import duties and taxes" means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term "temporary admission" means temporary importation free of import duties and taxes and free of import prohibitions and restrictions, subject to re-exportation;
- (d) the term "approved institutions" means public or private educational or vocational training institutions whose aims are essentially non-profit making and which have been approved by the competent authorities of the importing country for the purpose of receiving pedagogic material or temporary admission;
- (e) the term "ratification" means ratification, acceptance or approval;
- (f) the term "the Council" means the Organisation set up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15th December, 1950.

CHAPTER II : SCOPE

Article 2 : Each Contracting party undertakes to grant temporary admission to:

- (a) pedagogic material which is to be used within its territory solely for purposes of education or vocational training;
- (b) spare parts of pedagogic material which has been granted temporary admission under paragraph (a) of this Article, and tools specially designed for the maintenance, checking, gauging or repair of such material.

Article 3 : Temporary Admission of the pedagogic material, spare parts and tools may be made subject to the following conditions;

- (a) that they are imported by approved institutions and used under their control and responsibility;
- (b) that they are used for non-commercial purposes within the country of importation;
- (c) that they are imported in reasonable quantities having regard to the purpose of the importation;
- (d) that they are capable of identification on re-exportation;
- (e) that while they are in the country of importation they remain in the ownership of a natural person resident, abroad or a legal person established abroad;

Article 4 : Each Contracting Party may suspend, in whole or in part, the undertakings given under this Convention where:

- (a) goods of equivalent pedagogic value to the pedagogic material whose temporary admission is

sought, or

(b) spare parts which can be used in place of those whose temporary admission is sought, are produced and available in the country of importation.

CHAPTER III : SPECIAL PROVISIONS

Article 5 : Each Contracting Party undertakes wherever it deems possible not to require security for the amount of import duties and taxes, but to be satisfied with a written undertaking. Such undertaking may be required for each importation or on a general basis for a specified period or, where applicable, for the period of approval of the institution.

Article 6 : 1. Pedagogic material granted temporary admission shall be re-exported within six months from the date of importation. However, the Customs authorities of the country of temporary importation may require re-exportation within a shorter period considered sufficient to achieve the object of temporary importation.

2. For valid reasons, the Customs authorities may either grant a longer period or extend the initial period.

3. When all or part of the pedagogic material granted temporary admission cannot be re-exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.

Article 7 : Pedagogic material granted temporary admission may be re-exported in one or several consignments, through any Customs office open for such operations, and not necessarily through the Customs office of importation.

Article 8 : Pedagogic material granted temporary admission may be disposed of otherwise than by re-exportation, and in particular may be taken into home use, subject to compliance with the conditions and formalities laid down by the laws and regulations of the country of temporary importation.

Article 9 : Notwithstanding the requirement of re-exportation laid down by this Convention, the re-exportation of all or part of pedagogic material badly damaged in duly authenticated accidents shall not be required, provided that is-

- (a) Subject to import duties and taxes to which it is liable; or
 - (b) abandoned free of all expense to the Exchequer of the country into which it was temporarily imported; or
 - (c) destroyed, under official supervision, without expense to the Exchequer of the country into which it was temporarily imported;
- as the Customs Authorities may require.

Article 10 : The provisions laid down in article 9 above shall also apply to parts which have been replaced as a result of repairs or alterations undergone by the pedagogic material while in the country of temporary importation.

Article 11 : The provisions of Article 6, 7, 8 and 9 shall also apply to the spare parts and tools referred to in Article 2.

CHAPTER IV : MISCELLANEOUS PROVISIONS

Article 12 : 1. Each Contracting Party shall reduce to a minimum the Customs formalities required in

connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published.

2. Customs examination and clearance on the importation and re-exportation of pedagogic material, spare parts and tools, shall whenever possible and appropriate, be effected at the place of use of the material:

Article 13 : The provisions of this Convention set out the minimum facilities to be accorded. They do not prevent the application of greater facilities which certain Contracting Parties grant or may grant in future by unilateral provisions or by virtue of bilateral or multilateral agreements.

Article 14 : For the purpose of this Convention, the territories of Contracting Parties which form a Customs or economic union may be taken to be a single territory.

Article 15 : The provisions of this Convention shall not preclude the application of prohibitions or restrictions imposed under national laws and regulations on grounds of public morality or order, public security, public hygiene or health, or relating to the protection of patents and trade marks.

Article 16 : Any breach of the provisions of this Convention, any substitution, false declaration or act having the effect of causing a person (natural or legal) or material improperly to benefit from the facilities provided for in this Convention, may render the offender liable in the country where the offence was committed to the penalties prescribed by the laws and regulations of that country and to payment of any import duties and taxes chargeable.

CHAPTER V : FINAL CLAUSES

Article 17 : Any State Member of the Council and any State Member of the United Nations or its specialised agencies may become a Contracting party to this convention;

- (a) by signing it without reservation of ratification;
- (b) by depositing an instrument of a ratification after signing it subject to ratification, or
- (c) by acceding to it.

2. This Convention shall be open until 30th June, 1971, for signature at the Headquarters of the Council in Brussels, by the States referred to in paragraph 1 of this Article. Thereafter, it shall be open for their accession.

3. Any State, not being a Member of the Organisations referred to in paragraph 1 of this Article to which an invitation to that effect has been addressed by the Secretary General of the Council at the request of the Contracting parties, may become a Contracting Party to this Convention by acceding thereto after its entry into force.

4. The instruments of ratification or accession shall be deposited with the Secretary General of the Council.

Article 18 : 1. The Convention shall enter into force three months after five of the States referred to in paragraph 1 of Article 17 thereof have signed it without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any State signing without reservation of ratification, ratifying or acceding to this Convention after five States have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force three months after the said State has signed without reservation of ratification or deposited its instruments of ratification or accession.

Article 19 : 1. Any State may, at the time of signing, this Convention without reservation of ratification, or of depositing its instrument of ratification or accession or at any time thereafter, declare by notification given to the Secretary General of the Council that this Convention shall extend to all or any of the territories for whose international relations it is responsible or for which it assumes international responsibility. Such notification shall take effect three months after the date of the receipt thereof by the Secretary General of the Council provided, however that the Convention shall not apply to the territories named in the notification before the Convention has entered into force for the State concerned.

2. Any State which has made a notification under paragraph 1 of this Article extending this Convention to any territory for whose international relations it is responsible or for which it assumed international responsibility may notify the Secretary General of the Council, in accordance with the provisions of Article 21 of this Convention, that the territory in question will no longer apply the Convention.

Article 20 : No reservation to this Convention shall be permitted.

Article 21 : 1. This Convention is of unlimited duration. However, any Contracting Party may denounce it at any time after the date of its entry into force under Article 18 thereof.

2. The denunciation shall be notified by an instrument in writing, deposited with the Secretary General of the Council.

3. The denunciation shall take effect six months after the receipt of the instrument of denunciation by the Secretary General of the Council.

Article 22 : 1. The Contracting Parties shall meet together when necessary in order to consider the operation of this Convention and, in particular, in order to consider measures to secure uniformity in the interpretation and application of this Convention.

2. Such meetings shall be convened by the Secretary General of the Council at the request of any Contracting Party. Unless the Contracting Parties otherwise decide, the meetings shall be held at the Headquarters of the Council.

3. The Contracting Parties shall lay down the rules of procedure for their meetings.

4. Decisions of the Contracting Parties shall be taken by a majority of not less than two-thirds of the Contracting Parties present at the meeting and voting. Only contracting parties casting an affirmative or negative vote shall be deemed to be voting.

5. The Contracting Parties shall not take a decision on any matter unless more than half of them are present.

Article 23 : 1 Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall so far as possible be settled by negotiation between them.

2. Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Contracting Parties meeting in conformity with Article 22 of this Convention, which shall thereupon consider the dispute and make recommendations for its settlement.

3. The Contracting Parties in dispute may agree in advance to accept the recommendations of the Contracting Parties as binding.

Article 24 : 1. Amendments to this Convention may be proposed either by a Contracting Party or by the Contracting Parties meeting in accordance with Article 22 of this Convention.

2. The text of any amendment so proposed shall be communicated by the Secretary General of the Council to all Contracting Parties, to all other signatory States, to the Secretary General of the United Nations

and to the Director General of the United Nations Educational, Scientific and Cultural Organisation (UNESCO).

3. Within a period of six months from the date on which the proposed amendment is so communicated, any Contracting Party may inform the Secretary General of the Council -

- (a) that it has an objection to the proposed amendment, or
- (b) that, although it intends to accept the proposed amendment, the conditions necessary for such acceptance are not yet fulfilled in its country.

4. If a Contracting Party sends the Secretary General of the Council a communication as provided for in paragraph 3(b) of this Article, it may, so long as it has not notified the Secretary General of its acceptance of the proposed amendment, submit an objection to that amendment within a period of nine months following the expiry of the six-months period referred to in paragraph 3 of this Article.

5. If an objection to the proposed amendment is stated in accordance with the terms of paragraph 3 or 4 of this Article, the amendment shall be deemed not to have been accepted and shall be of no effect.

6. If no objection to the proposed amendment in accordance with paragraph 3 or 4 of this Article has been stated, the amendment shall be deemed to have been accepted as from the date specified below:

- (a) if no Contracting Party has sent a communication in accordance with paragraph 3(b) of this Article, on the expiry of the period of six months referred to in paragraph 3;
- (b) if any Contracting Party has sent a communication in accordance with paragraph 3 (b) of this Article, on the earlier of the following two dates:
 - (i) the date by which all the Contracting Parties which sent such communications have notified the Secretary General of the Council of their acceptance of the proposed amendment, provided that, if all the acceptances were notified before the expiry of the period of six months referred to in paragraph 3 of this Article, that date shall be taken to be the date of expiry of the said six-months period.
 - (ii) the date of expiry of the nine-months period referred to in paragraph 4 of this Article.

7. Any amendment deemed to be accepted shall enter into force six months after the date on which it was deemed to be accepted.

8. The Secretary General of the Council shall, as soon as possible, notify all Contracting Parties and other signatory States of any objection to the proposed amendment made in accordance with paragraph 3(a), and of any communication received in accordance with paragraph 3(b), of this Article. He shall subsequently inform all the Contracting Parties and other signatory States whether the Contracting party or Parties which have sent such a communication raise an objection to the proposed amendment or accept it.

9. Any State ratifying or acceding to this Convention shall be deemed to have accepted any amendments or modifications thereto which have entered into force at the date of deposit of its instrument of ratification or accession.

Article 25 : The Annex to this Convention shall be construed to be an integral part of the Convention.

Article 26 : The Secretary General of the Council shall notify all Contracting Parties, the other signatory States, the Secretary General of the United Nations and the Director General of the United Nations Educational, Scientific and Cultural Organisation (UNESCO), of;

- (a) signatures, ratifications and accessions under Article 17 of this Convention;
- (b) the date of entry into force of this Convention in accordance with Article 18;
- (c) notifications received in accordance with Article 19;
- (d) denunciations under Article 21;

(e) any amendment deemed to have been accepted in accordance with Article 24 and the date of its entry into force.

Article 27: In accordance with article 102 of Charter of the United Nations, this Convention shall be registered with the Secretariat of the United Nations at the request of the Secretary General of the Council.

In witness whereof the undersigned being duly authorised thereto, have signed this Convention.

Done at Brussels this eighth day of June, nineteen hundred and seventy, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies to all the States referred to in paragraph 1 to 17 of this Convention,

For Afghanistan: For Albania: For the Federal Republic of Germany: For Argentina: For Algeria: For Saudi Arabia: For Australia: For Belgium: For Burma: For Bolivia: For Brazil: For Burundi: For Cameroon: For Ceylon: For the Republic of China: For Colombia: For Congo (Democratic Rep. of): For Costa Rica: For Cuba: For Denmark: For Spain: For Ethiopia: For France: For Gambia: For Greece: For Guinea: For Guyana: For the United States of America: For Finland: For Gabon: For Ghana: For Guatemala: For Equatorial Guinea: For Haiti: For Honduras: For India: For Hungary: For Indonesia: For Iran: For Iceland: For Italy: For Iraq: For Ireland: For Israel: For Jamaica: For Jordan: For Kuwait: For Lesotho: For Liberia: For Luxembourg: For Madagascar: For Malawi: For Mali: For Morocco: For the Ukrainian USSR: For Uruguay: For the Republic of Vietnam: For Malaysia: For The Maldives: For Malta: For Mauritius: For Mexico: For Nepal: For Nigeria: For Norway: For Uganda: For Panama: For the Kingdom of the Netherlands: For The Philippines: For Portugal: For The United Arab Republic: For the Dominican Republic: For Austria: For Barbados: For The Byelorussian, USSR: For The Republic of South Africa: For Upper Volta: For The Syrian Arab Republic: For Rumania: For Rwanda: For Senegal: For Singapore: For Japan: For Kenya: For Laos: For Lebanon: For Libya: For Botswana: For Bulgaria: For Cambodia: For Canada: For Chile: For Cyprus: For Congo (Brazzaville): For The Republic of Korea: For Ivory Coast: For Dahomey: For Ecuador: For Mauritania: For Mongolia: For Nicaragua: For Nigeria: For New Zealand: For Pakistan: For Paraguay: For Peru: For Poland: For Sudan: For Switzerland: For Tanzania: For Czechoslovakia: For Togo: For Tunisia: For The United Kingdom of Great Britain and Northern Ireland: For El Salvador: For Sierra Leone: For Somalia: For Sweden: For Swaziland: For Chad: For Thailand: For Trinidad and Tobago; For Turkey; For the Union of Soviet Socialist Republic; For Venezuela: For Yemen: For Southern Yemen:
For Zambia: For Yugoslavia: For Central African Republic;

The Secretary General of the Customs Cooperation Council certifies that this is a true copy of the original deposited in the archives of the Customs Cooperation Council.

Bruxelles 25 AOUT 1970

Seal

Sd/Chevallier Annez de Taboada
Secrétaire General

ANNEXURE

Non-limitative list of pedagogic material, -

- (a) Sound or image recorders or reproducers such as:
Slide and filmstrips projectors;
Cinematographic projectors; Back-projectors and episcopes; magnetophones, magnetoscopes

- and video equipment; closed circuit television equipment;
- (b) Sound and image media, such as:
Slides, filmstrips and microfilms; Cinematographic films; Sound recording (Magnetic tapes, discs); Videotapes.
- (c) Specialised material, such as:
Bibliographic equipment and audiovisual material for libraries; Mobile libraries; Language laboratories; Simultaneous interpretation equipment; Programmed teaching machines, mechanical or electronic; Material specially designed for the education or vocational training of handicapped persons.
- (d) Other material, such as:
Wall charts, models, graphs, maps, plans, photographs and drawings; Instruments, apparatus and models designed for demonstrational purposes; Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits); Instruments, apparatus, tools and machine-tools for learning a trade or craft.

