

(LIST OF COUNTRIES/CUSTOMS TERRITORIES AND APPROVED ASSOCIATIONS)
(SEZNAM DRŽAV/CARINSKIH OBMOČIJ IN ODOBRENIH ZDRUŽENJ)

ANNEX B.1.

ANNEX CONCERNING GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS

CHAPTER I

Definition

Article 1

For the purposes of this Annex, the term “event” means:

1. a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display;
2. an exhibition or meeting which is primarily organized for a charitable purpose;
3. an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples;
4. a meeting of representatives of any international organization or international group of organizations; or
5. a representative meeting of an official or commemorative character;

except exhibitions organized for private purposes in shops or business premises with a view to the sale of foreign goods.

CHAPTER II

Scope

Article 2

1. The following goods shall be granted temporary admission in accordance with Article 2 of this Convention:

- (a) goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976;
- (b) goods intended for use in connection with the display of foreign products at an event, including:
 - (i) goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,
 - (ii) construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,
 - (iii) advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith;
- (c) equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

2. For the facilities referred to in this Annex to apply:

- (a) the number or quantity of each article must be reasonable having regard to the purpose of importation;

- (b) the Customs authorities of the territory of temporary admission must be satisfied that the conditions of this Convention shall be fulfilled.

CHAPTER III

Miscellaneous provisions

Article 3

Unless the national legislation of the territory of temporary admission so permits, goods granted temporary admission shall not, whilst they are the subject of the facilities granted under this Convention:

- (a) be loaned, or used in any way for hire or reward; or
- (b) be removed from the place of the event.

Article 4

1. The period for the re-exportation of goods imported for display or use at exhibitions, fairs, meetings or similar events shall be at least six months from the date of temporary admission.

2. Notwithstanding the provisions of paragraph 1 of this Article the Customs authorities shall allow such goods which are to be displayed or used at a subsequent event to remain within the territory of temporary admission, subject to compliance with such conditions as may be required by the laws and regulations of that territory and provided that the goods are re-exported within one year of the date of temporary admission.

Article 5

1. Under the terms of Article 13 of this Convention, clearance for home use shall be granted free of import duties and taxes and

without application of import prohibitions or restrictions in respect of the following goods:

- (a) small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in the form of such samples or produced from imported bulk materials at that event, provided that:
 - (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed,
 - (ii) they are identifiable as advertising samples and are individually of little value,
 - (iii) they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package,
 - (iv) samples of foods and beverages which are not distributed in packs as provided for in (iii) above are consumed at the event, and
 - (v) the aggregate value and quantity of the samples are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
- (b) goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed in the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to

the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;

- (c) products of low value used up in constructing, furnishing, or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper;
- (d) printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods displayed at an event, provided that:
 - (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, and
 - (ii) the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
- (e) files, records, forms and other documents which are imported for use as such at or in connection with, international meetings, conferences or congresses.

2. The provisions of paragraph 1 of this Article shall not be applicable to alcoholic beverages, tobacco goods and fuels.

Article 6

1. Customs examination and clearance on the importation and re-exportation of goods which are to be, or have been, displayed or used at an event shall, whenever possible and appropriate, be effected at that event.

2. Each Contracting Party shall endeavour, wherever it deems it appropriate in view of the importance and size of the event, to establish a Customs office for a reasonable period on

the premises of an event held within its territory.

Article 7

Products obtained incidentally during the event from temporarily imported goods, as a result of the demonstration of displayed machinery or apparatus, shall be subject to the provisions of this Convention.

Article 8

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 5, paragraph 1 (a) of this Annex.

Article 9

Upon its entry into force, this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

ANNEX CONCERNING PROFESSIONAL EQUIPMENT

CHAPTER I

Definition

Article 1

For the purposes of this Annex, the term “professional equipment” means :

1. equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations visiting the territory of another country for purposes of reporting or in order to transmit or record material for specified programmes. An illustrative list of such equipment is set out at Appendix I to this Annex;
2. cinematographic equipment necessary for a person visiting the territory of another country in order to make a specified film or films. An illustrative list of such equipment is set out at Appendix II to this Annex;
3. any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task. It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects. An illustrative list of such equipment is set out at Appendix III to this Annex;
4. ancillary apparatus for the equipment mentioned in Items 1, 2 and 3 of this Article, and accessories therefor.

Scope

Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention :

- (a) professional equipment;
- (b) component parts imported for repair of professional equipment temporarily admitted under paragraph (a) above.

CHAPTER III

Miscellaneous provisions

Article 3

1. For the facilities granted by this Annex to apply, the professional equipment shall be :
 - (a) owned by a person established or resident outside the territory of temporary admission;
 - (b) imported by a person established or resident outside the territory of temporary admission;
 - (c) used solely by or under the personal supervision of the person visiting the territory of temporary admission.
2. Paragraph 1 (c) of this Article shall not apply in the case of equipment imported for the production of a film, television programme or audiovisual works, under a co-production contract to which a person established in the territory of temporary admission is a party and which is approved by the competent authorities of that territory under an inter-governmental agreement concerning co-production.
3. The cinematographic equipment and equipment for the press or for sound or television broadcasting shall not be the subject of a hire contract or similar arrangement to which a person established in the territory of

temporary admission is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes.

Article 4

1. Temporary admission of radio and television production and broadcasting equipment and specially adapted radio or television vans and their equipment, imported by public or private bodies approved for that purpose by the Customs authorities of the territory of temporary admission, shall be granted without a Customs document or security being required.

2. The Customs authorities may require the production of a list or detailed inventory of the equipment referred to in paragraph 1 of this Article together with a written undertaking to re-export.

Article 5

The period for the re-exportation of professional equipment shall be at least twelve months from the date of temporary admission. The period for the re-exportation of vehicles may, however, be determined with due regard to the purpose and the intended length of the stay in the territory of temporary admission.

Article 6

Each Contracting Party shall have the right to refuse or withdraw temporary admission in respect of vehicles referred to in Appendices I to III to this Annex, which, even on an occasional basis, embark persons for remuneration or load goods on its territory for disembarkation or unloading at a place within the same territory.

Article 7

The Appendices to this Annex shall be construed to be an integral part thereof.

Article 8

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of professional equipment, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

APPENDIX I

Equipment for the press or for sound or television broadcasting

Illustrative list

A. Equipment for the press, such as:

- personal computers;
- telefax equipment;
- typewriters;
- cameras of all kinds (film and electronic cameras);
- sound or image transmitting, recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- sound or image recording media, blank or recorded;
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multi-meters, tool boxes and bags, vectorscopes, video generators, etc.);
- lighting equipment (spotlights, converters, tripods);
- operational accessories (cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors).

B. Sound broadcasting equipment, such as :

- telecommunication equipment such as broadcast transmitter-receivers or transmitters; terminals connectable to network or cable; satellite links;
- audio frequency production equipment (sound pick-up, recording or reproducing apparatus);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multi-meters, tool boxes and bags, vectorscopes, video generators, etc.);

- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);

- sound recording media, blank or recorded.

C. Television broadcasting equipment, such as :

- television cameras;
- telecinema;
- testing and measuring instruments and apparatus;
- transmission and retransmission apparatus;
- communication apparatus;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loud-speakers);
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- operational accessories (clocks, stop-watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transfor-

mers, batteries and accumulators, heating, air-conditioning and ventilating apparatus, etc.);

- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.);

- “film rushes”;

- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.

D. Vehicles designed or specially adapted for the purposes specified above, such as :

- television transmitting vehicles;
- vehicles for television accessories;
- video tape recording vehicles;
- sound recording and reproducing vehicles;
- slow motion vehicles;
- light vehicles.

APPENDIX II

Cinematographic equipment

Illustrative list

A. Equipment, such as :

- cameras of all kinds (film and electronic cameras);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multi-meters, tool boxes and bags, vectorscopes, video generators, etc.);
- camera “dollies” and booms;
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loud-speakers);

- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.);
- “film rushes”;
- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hair-dryers.

B. Vehicles designed or specially adapted for the purposes specified above.

APPENDIX III

Other equipment

Illustrative list

A. Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as:

- tools;
- measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.), including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs;
- apparatus and equipment for taking photographs of machines and plant during or after erection;
- apparatus for survey of ships.

B. Equipment necessary for businessmen, business efficiency consultants, productivity

experts, accountants and members of similar professions, such as:

- personal computers;
- typewriters;
- sound or image transmitting, recording or reproducing apparatus;
- calculating instruments and apparatus.

C. Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as:

- measuring instruments and apparatus;
- drilling equipment;
- transmission and communication equipment.

D. Equipment necessary for experts combating pollution.

E. Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.

F. Equipment necessary for archeologists, paleontologists, geographers, zoologists and other scientists.

G. Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, etc.).

H. Equipment necessary for lecturers to illustrate their lectures.

I. Equipment necessary for photography trips (cameras of all kinds, cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors, lighting equipment, fashion goods and accessories for models, etc.).

J. Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories.

ANNEX CONCERNING CONTAINERS,
PALLETS, PACKINGS, SAMPLES
AND OTHER GOODS IMPORTED
IN CONNECTION
WITH A COMMERCIAL OPERATION

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term :

- (a) “goods imported in connection with a commercial operation” means :

containers, pallets, packings, samples, advertising films and any other goods imported in connection with a commercial operation but whose importation does not in itself constitute a commercial operation;

- (b) “packing” means :

all articles and materials used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets, as defined in Items (c) and (d) of this Article respectively, are also excluded;

- (c) “container” means :

an article of transport equipment (lift-van, movable tank or other similar structure) :

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,

- (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic meter or more,

“container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term “container” shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. “Demountable bodies” shall be regarded as containers;

- (d) “pallet” means :

a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;

- (e) “samples” means :

articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, but does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage;

(f) “advertising films” means:

recorded visual media, with or without sound track, consisting essentially of images showing the nature or operation of products or equipment put up for sale or hire by a person established or resident outside the territory of temporary admission, provided that the films are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and are imported in a packet which contains not more than one copy of each film and which does not form part of a larger consignment of films;

(g) “internal traffic” means:

the carriage of goods loaded in the Customs territory of a Contracting Party for unloading at a place within the Customs territory of the same Contracting Party.

CHAPTER II

Scope

Article 2

The following goods imported in connection with a commercial operation shall be granted temporary admission in accordance with Article 2 of this Convention:

- (a) packings which are imported filled for re-exportation empty or filled, or are imported empty for re-exportation filled;
- (b) containers, whether or not filled with goods, and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container;
- (c) component parts intended for the repair of containers granted temporary admission under Item (b) of this Article;

(d) pallets;

(e) samples;

(f) advertising films;

(g) any other goods imported for any of the purposes listed at Appendix I to this Annex in connection with a commercial operation but whose importation does not in itself constitute a commercial operation.

Article 3

The provisions of this Annex do not affect the Customs legislation of Contracting Parties in respect of the importation of goods carried in containers or packings, or on pallets.

Article 4

1. For the facilities granted by this Annex to apply:

- (a) packings can be re-exported only by the person to whom the temporary admission facilities were granted. They shall not, even occasionally, be used in internal traffic;
- (b) containers must be marked in the manner prescribed in Appendix II to this Annex. They may be used for the carriage of goods in internal traffic, in which case each Contracting Party shall be entitled to impose the following conditions:
 - the journey shall bring the container by a reasonably direct route to, or nearer to, the place where export cargo is to be loaded or from where the container is to be exported empty;
 - the container will be used only once in internal traffic before being re-exported;
- (c) pallets or an equal number of pallets of the same type and substantially the same value must have been previously exported or will be subsequently exported or re-exported;

(d) samples and advertising films must be owned by a person established or resident outside the territory of temporary admission and must be imported solely for the purpose of being shown or demonstrated in the territory of temporary admission, for the soliciting of orders for goods to be imported into that territory. They may not be sold or put to normal use except for the purposes of demonstration, or used in any way for hire or reward while in the territory of temporary admission;

(e) the goods referred to in Items 1 and 2 of Appendix I to this Annex shall not be used for gainful activity.

2. Each Contracting Party shall have the right to refuse temporary admission to containers, pallets or packings which have been the subject of purchase, hire-purchase, lease or a contract of a similar nature, concluded by a person established or resident in its territory.

Article 5

1. Temporary admission of containers, pallets and packings shall be granted without a Customs document or security being required.

2. In lieu of a Customs document and security for containers, the person to whom the temporary admission facilities are granted may be required to undertake in writing:

- (i) to supply to the Customs authorities, at their request, detailed information concerning the movements of each container granted temporary admission including the dates and places of entry into and exit from the territory of temporary admission; or a list of containers with an undertaking to re-export,
- (ii) to pay such import duties and taxes as may be required in cases where the conditions of temporary admission have not been fulfilled.

3. In lieu of a Customs document and security for pallets and packings, the person to whom the temporary admission facilities are granted may be required to produce to the Customs authorities a written undertaking to re-export.

4. Persons who regularly use the temporary admission procedure shall be authorized to provide a general undertaking.

Article 6

The period for the re-exportation of goods imported in connection with a commercial operation shall be at least six months from the date of temporary admission.

Article 7

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of:

- (a) no more than three groups of goods listed in Article 2;
 - (b) Article 5, paragraph 1,
- of this Annex.

Article 8

The Appendices to this Annex shall be construed to be an integral part thereof.

Article 9

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the following Conventions and provisions:

- European Convention on Customs treatment of pallets used in international transport, Geneva, 9 December 1960

- Customs Convention on the temporary importation of packings, Brussels, 6 October 1960
- Articles 2-11 and Annexes 1 (paragraphs 1 and 2) -3 to the Customs Convention on Containers, Geneva, 2 December 1972
- Articles 3, 5 and 6 (1.b and 2) to the International Convention to facilitate the importation of commercial samples and advertising material, Geneva, 7 November 1952

in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

APPENDIX I

List of goods under Article 2 (g)

1. Goods imported for testing, checking, experiments or demonstrations.
2. Goods for use in testing, checking, experiments or demonstrations.
3. Printed and developed cinematographic film, positives and other recorded image-bearing media intended for viewing prior to their commercial use.
4. Films, magnetic tapes, magnetized films and other sound- or image-bearing media intended for sound tracking, dubbing or reproduction.
5. Data-carrying media, sent free of charge, for use in automatic data processing.
6. Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose.

APPENDIX II

Provisions concerning the marking of containers

1. The following information shall be durably marked in an appropriate and clearly visible place on containers:
 - (a) the identification of the owner or principal operator;
 - (b) the identification marks and numbers of the container, given by the owner or operator; and
 - (c) the tare weight of the container, including all its permanently fixed equipment.
2. The country to which the container belongs may be shown either in full, or by means of the ISO Alpha-2 country code provided for in International Standard ISO 3166, or by the distinguishing sign used to indicate the country of registration of motor vehicles in international road traffic. Each country may subject the use of its name or distinguishing sign on the container to its national legislation. The identity of the owner or operator may be shown either by his full name or by an established identification, symbols such as emblems or flags being excluded.
3. For identification marks and numbers on containers to be considered durably marked when plastic film is used, compliance with the following specifications is required:
 - (a) a high-quality adhesive shall be used. The film, once applied, shall have a tensile strength lower than its final adhesion so that removal of the film without destroying it is impossible. Film produced by the cast method of production meets these requirements. Film produced by the calender method of production shall not be used;
 - (b) when identification marks and numbers have to be changed, the film to be replaced shall be removed completely prior to the affixing of the new film; placing of new film over an existing film shall not be permitted.
4. The specifications for the use of plastic film for marking containers set out in paragraph 3 of this Appendix do not exclude the possibility of using other durable marking methods.

ANNEX CONCERNING
GOODS IMPORTED IN CONNECTION
WITH A MANUFACTURING OPERATION

CHAPTER I

Definition

Article 1

For the purposes of this Annex, the term “goods imported in connection with a manufacturing operation” means:

1. (a) matrices, blocks, plates, moulds, drawings, plans, models and other similar articles,
- (b) measuring, controlling and checking instruments and other similar articles,
- (c) special tools and instruments, imported for use during a manufacturing process; and

2. “replacement means of production”:

instruments, apparatus and machines made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

CHAPTER II

Scope

Article 2

Goods imported in connection with a manufacturing operation shall be granted temporary admission in accordance with Article 2 of this Convention.

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply:

- (a) goods imported in connection with a manufacturing operation must be owned by a person established outside the territory of temporary admission and intended for a person established in that territory;
- (b) all or part, as national legislation may require, of the production resulting from the use of the goods imported in connection with a manufacturing operation, as referred to in Article 1, paragraph 1, of this Annex, must be exported from the territory of temporary admission;
- (c) replacement means of production must be made available, temporarily and free of charge, to the person established in the territory of temporary admission by or through the supplier of the means of production the delivery of which is delayed or which must be repaired.

Article 4

1. The period for the re-exportation of the goods included in Article 1, paragraph 1, of this Annex shall be at least twelve months from the date of temporary admission.
2. The period for the re-exportation of replacement means of production shall be at least six months from the date of temporary admission.

ANNEX CONCERNING GOODS
IMPORTED FOR EDUCATIONAL,
SCIENTIFIC
OR CULTURAL PURPOSES

CHAPTER I

Definitions

Article 1

For the purposes of this Annex:

- (a) the term “goods imported for educational, scientific or cultural purposes” means: scientific equipment, pedagogic material, welfare material for seafarers, and any other goods imported in connection with educational, scientific or cultural activities;
- (b) in paragraph (a) above:
 - (i) the term “scientific equipment and pedagogic material” means: any models, instruments, apparatus, machines or accessories therefor used for purposes of scientific research or educational or vocational training;
 - (ii) the term “welfare material for seafarers” means: material for the pursuit of cultural, educational, recreational, religious or sporting activities by persons charged with duties in connection with the working or service at sea of a foreign ship engaged in international maritime traffic.

Illustrative lists of “pedagogic material”, “welfare material for seafarers” and “any other goods imported in connection with educational, scientific or cultural activities” are reproduced at Appendices I, II and III, respectively, to this Annex.

Scope

Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention:

- (a) goods imported exclusively for educational, scientific or cultural purposes;
- (b) spare parts for scientific equipment and pedagogic material which has been granted temporary admission under paragraph (a) above, and tools specially designed for the maintenance, checking, gauging or repair of such equipment.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply:

- (a) goods imported for educational, scientific or cultural purposes must be owned by a person established outside the territory of temporary admission and must be imported by approved institutions in reasonable quantities having regard to the purpose of the importation. They must not be used for commercial purposes;
- (b) welfare material for seafarers must be used on board foreign ships engaged in international maritime traffic, or must be unloaded from the ship to be temporarily used ashore by the crew, or must be imported for use in hostels, clubs or recreation centres for seafarers, managed either by official organizations or by religious or other non-profit making organi-

zations, and places of worship where services for seafarers are regularly held.

Article 4

Temporary admission of scientific equipment, pedagogic material and welfare material for seafarers used on board ships shall be granted without a Customs document or security being required. Where necessary, an inventory together with a written undertaking to re-export, may be required for scientific equipment and pedagogic material.

Article 5

The period for the re-exportation of goods imported for educational, scientific or cultural purposes shall be at least twelve months from the date of temporary admission.

Article 6

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 4 of this Annex, insofar as they relate to scientific equipment and pedagogic material.

Article 7

The Appendices to this Annex shall be construed to be an integral part thereof.

Article 8

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on welfare material for seafarers, Brussels, 1 December 1964, the Customs Convention on the temporary importation of

scientific equipment, Brussels, 11 June 1968, and the Customs Convention on the temporary importation of pedagogic material, Brussels, 8 June 1970, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

APPENDIX I

Illustrative list

- (a) Sound or image recorders or reproducers, such as:
 - Slide and filmstrip 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 recordings (magnetic tapes, discs);
 - Videotapes.
- (c) Specialized 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 educational 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;
- Equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.

APPENDIX II

Illustrative list

- (a) Reading material, such as :
 - Books of any kind;
 - Correspondence courses;
 - Newspapers, journals and periodicals;
 - Pamphlets on welfare facilities in ports.
- (b) Audio-visual material, such as :
 - Sound and image reproducing instruments;
 - Tape-recorders;
 - Radio sets, television sets;
 - Cinematographic and other projectors;
 - Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
 - Films, exposed and developed;
 - Film slides;
 - Videotapes.
- (c) Sports gear, such as :

- Sports wear;
- Balls;
- Rackets and nets;
- Deck games;
- Athletic equipment;
- Gymnastic equipment.

(d) Hobby material, such as :

- Indoor games;
- Musical instruments;
- Material for amateur dramatics;
- Materials for painting, sculpture, woodwork and metalwork, carpet making, etc.

(e) Equipment for religious activities.

(f) Parts and accessories for welfare material.

APPENDIX III

Illustrative list

Goods, such as :

1. Costumes and scenery items sent on loan free of charge to dramatic societies or theatres.
2. Music scores sent on loan free of charge to music theatres or orchestras.

ANNEX CONCERNING
TRAVELLERS' PERSONAL EFFECTS
AND GOODS IMPORTED
FOR SPORTS PURPOSES

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term :

(a) "traveller" means :

any person who temporarily enters the territory of a Contracting Party in which he or she does not normally reside, for the purposes of tourism, sports, business, professional meetings, health, study, etc.;

(b) "personal effects" means :

all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes. An illustrative list of personal effects is reproduced at Appendix I to this Annex;

(c) "goods imported for sports purposes" means :

sports requisites and other articles for use by travellers in sports contests or demonstrations or for training in the territory of temporary admission. An illustrative list of such goods is reproduced at Appendix II to this Annex.

Scope

Article 2

Personal effects and goods imported for sports purposes shall be granted temporary admission in accordance with Article 2 of this Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- (a) personal effects must be imported on the person or in the baggage (whether or not accompanied) of the traveller;
- (b) goods imported for sports purposes must be owned by a person established or resident outside the territory of temporary admission, and must be imported in reasonable quantities in the light of their intended use.

Article 4

1. Temporary admission of personal effects shall be granted without a Customs document or security being required. However, in the case of articles which involve a high amount of import duties and taxes, a Customs document and security may be required.

2. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for goods imported for sports purposes, in lieu of a Customs document and security.

Article 5

1. Personal effects shall be re-exported at the latest when the person who imported them leaves the territory of temporary admission.

2. The period for the re-exportation of goods imported for sports purposes shall be at least twelve months from the date of temporary admission.

Article 6

The Appendices to this Annex shall be construed to be an integral part thereof.

Article 7

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the application of Articles 2 and 5 of the Convention concerning Customs facilities for touring, New York, 4 June 1954, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

APPENDIX I Illustrative list

1. Clothing.
2. Toilet articles.
3. Personal jewellery.
4. Still and motion picture cameras together with a reasonable quantity of film and accessories therefor.
5. Portable slide or film projectors and accessories therefor together with a reasonable quantity of slides or films.
6. Video cameras and portable video recorders, with a reasonable quantity of tapes.
7. Portable musical instruments.
8. Portable gramophones with records.

9. Portable sound recorders and reproducers (including dictating machines), with tapes.

10. Portable radio receivers.

11. Portable television sets.

12. Portable typewriters.

13. Portable calculators.

14. Portable personal computers.

15. Binoculars.

16. Perambulators.

17. Wheel-chairs for invalids.

18. Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with ammunition, non-motorised bicycles, canoes or kayaks less than 5.5 metres long, skis, tennis rackets, surfboards, windsurfers, hang-gliders and delta wings, golfing equipment.

19. Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.

20. Other articles clearly of a personal nature.

APPENDIX II Illustrative list

A. Track and field equipment, such as:

- hurdles;
- javelins, discuses, poles, shots, hammers.

B. Ball game equipment, such as:

- balls of any kind;
- rackets, mallets, clubs, sticks and the like;
- nets of any kind;
- goalposts.

C. Winter sports equipment, such as:

- skis and sticks;
- skates;
- bobsleighs;
- curling equipment.

ANNEX B.7.

ANNEX CONCERNING TOURIST PUBLICITY MATERIAL

D. Sports wear, shoes, gloves, headgear, etc. of any kind.

CHAPTER I

E. Water sports equipment, such as:

Definition

Article 1

For the purposes of this Annex the term “tourist publicity material” means:

- canoes and kayaks;
- sail and row boats, sails, oars and paddles;
- surf boards and sails.

F. Motor vehicles and craft, such as:

- cars;
- motor bicycles;
- motor boats.

goods imported for the purpose of encouraging the public to visit a foreign country, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there. An illustrative list of such material is reproduced at the Appendix to this Annex.

G. Equipment for miscellaneous events, such as:

- sports arms and ammunition;
- non-motorised bicycles;
- archer's bows and arrows;
- fencing equipment;
- gymnastics equipment;
- compasses;
- wrestling mats and tatamis;
- weight-lifting equipment;
- riding equipment, sulkies;
- hang-gliders, delta wings, windsurfers;
- climbing equipment;
- music cassettes to accompany the performance.

CHAPTER II

Scope

Article 2

Except for the material referred to in Article 5 of this Annex for which outright importation free of import duties and taxes shall be granted, tourist publicity material shall be granted temporary admission in accordance with Article 2 of this Convention.

H. Auxiliary equipment, such as:

- measuring and score display equipment;
- blood and urine test apparatus.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply, tourist publicity material must be own-

ed by a person established outside the territory of temporary admission, and must be imported in reasonable quantities in the light of its intended use.

Article 4

The period for the re-exportation of tourist publicity material shall be at least twelve months from the date of temporary admission.

Article 5

Outright importation free of import duties and taxes shall be granted for the following tourist publicity material:

- (a) documents (folders, pamphlets, books, magazines, guides, posters framed or unframed, unframed photographs and photographic enlargements, maps whether illustrated or not, printed window transparencies) for free distribution, provided these documents do not contain more than 25 % private commercial advertising and are obviously designed for general publicity purposes;
- (b) lists and year-books of foreign hotels published or sponsored by official tourist agencies and time-tables of transport services operating abroad, when such documents are for free distribution and do not contain more than 25 % private commercial advertising;
- (c) technical material sent to the accredited representatives or correspondents appointed by national official tourist agencies, not intended for distribution, i.e., year-books, telephone directories, lists of hotels, catalogues of fairs, samples of negligible value of handicraft, documentation about museums, universities, spas and similar institutions.

Article 6

The Appendix to this Annex shall be construed to be an integral part thereof.

Article 7

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Additional Protocol to the Convention concerning Customs facilities for touring, relating to the importation of tourist publicity documents and material, New York, 4 June 1954, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Protocol.

APPENDIX

Illustrative list

- 1. Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities of the territory of temporary admission: pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings or lithographs, sculptures and tapestries and other similar works of art.
- 2. Display material (show-cases, stands and similar articles), including electrical and mechanical equipment required for operating such display.
- 3. Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the territory of temporary admission.
- 4. A reasonable number of flags.
- 5. Dioramas, scale models, lantern-slides, printing blocks, photographic negatives.
- 6. Specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore.

ANNEX CONCERNING
GOODS IMPORTED
AS FRONTIER TRAFFIC

Scope

Article 2

Goods imported as frontier traffic shall be granted temporary admission in accordance with Article 2 of this Convention.

CHAPTER I

Definitions

Article 1

For the purposes of this Annex:

- (a) the term “goods imported as frontier traffic” means:
 - those carried by frontier zone inhabitants in the performance of their profession or trade (doctors, craftsmen, etc.);
 - personal or household effects of frontier zone inhabitants imported by them for repair, manufacture or processing;
 - equipment intended for working on land located within the frontier zone of the territory of temporary admission;
 - equipment owned by an official body, imported in connection with a relief operation (fire, floods, etc.);
- (b) the term “frontier zone” means: an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic;
- (c) the term “frontier zone inhabitants” means: persons established or resident in a frontier zone;
- (d) the term “frontier traffic” means: importations carried out by frontier zone inhabitants between two adjacent frontier zones.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply:

- (a) goods imported as frontier traffic must be owned by a frontier zone inhabitant of the frontier zone adjacent to that of temporary admission;
- (b) equipment for working on land must be used by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission who work on land located in the latter frontier zone. This equipment must be used for the performance of agricultural work or forestry work such as the unloading or transport of timber, or for pisciculture;
- (c) frontier traffic for repair, manufacture or processing must be of a strictly non-commercial nature.

Article 4

1. Temporary admission of goods imported as frontier traffic shall be granted without a Customs document or security being required.
2. Each Contracting Party may make the granting of temporary admission of goods imported as frontier traffic subject to the production of an inventory of the goods, together with a written undertaking to re-export.

3. Temporary admission may also be granted on the basis of a simple entry in a register held by the Customs office.

Article 5

1. The period for the re-exportation of goods imported as frontier traffic shall be at least twelve months from the date of temporary admission.
2. Equipment intended for working on land shall, however, be re-exported once the work has been carried out.

ANNEX B.9.

ANNEX CONCERNING GOODS IMPORTED FOR HUMANITARIAN PURPOSES

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

- (a) the term “goods imported for humanitarian purposes” means :
medical, surgical and laboratory equipment and relief consignments;
- (b) the term “relief consignments” means :
all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes.

CHAPTER II

Scope

Article 2

Goods imported for humanitarian purposes shall be granted temporary admission in accordance with Article 2 of this Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- (a) goods imported for humanitarian purposes must be owned by a person established outside the territory of temporary admission and must be loaned free of charge;
- (b) medical, surgical and laboratory equipment must be intended for use by hospitals and other medical institutions which, finding themselves in exceptional circumstances, have urgent need of it, provided this equipment is not available in sufficient quantity in the territory of temporary admission;
- (c) relief consignments must be dispatched to persons approved by the competent authorities in the territory of temporary admission.

Article 4

1. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security.
2. Temporary admission of relief consignments shall be granted without a Customs document or security being required. However, the Customs authorities may require an inventory of the goods, together with a written undertaking to re-export.

Article 5

1. The period for the re-exportation of medical, surgical and laboratory equipment shall be determined in accordance with the needs.
2. The period for the re-exportation of relief consignments shall be at least twelve months from the date of temporary admission.

ANNEX C

ANNEX CONCERNING MEANS OF TRANSPORT

CHAPTER I

Definitions

Article 1

For the purposes of this Annex:

- (a) the term “means of transport” means:
any vessel (including lighters and barges, whether or not shipborne, and hydrofoils), hovercraft, aircraft, motor road vehicles (including cycles with engines, trailers, semi-trailers and combinations of vehicles) and railway rolling stock; together with their normal spare parts, accessories and equipment carried on board means of transport (including special equipment for the loading, unloading, handling and protection of cargo);
- (b) the term “commercial use” means:
the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
- (c) the term “private use” means:
the transport exclusively for personal use by the person concerned excluding commercial use;
- (d) the term “internal traffic” means:
the carriage of persons or goods picked up or loaded in the territory of temporary admission for setting down or unloading at a place within the same territory;
- (e) the term “normal tanks” means:

the tanks designed by the manufacturer for all means of transport of the same type as the means of transport in question and whose permanent fitting enables a 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. Tanks fitted to means of transport designed for direct use of other types of fuel and tanks fitted to the other systems with which the means of transport may be equipped shall also be considered to be normal tanks.

CHAPTER II

Scope

Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention:

- (a) means of transport for commercial use or for private use;
- (b) spare parts and equipment imported for the repair of a means of transport already temporarily admitted. Replaced parts and equipment which are not re-exported shall be liable to import duties and taxes except where they are disposed of as provided for in Article 14 of this Convention.

Article 3

Routine maintenance operations and repairs to the means of transport which have become necessary during the journey to or within the territory of temporary admission and which are carried out during the period of temporary admission, shall not be deemed to involve a change within the meaning of Article 1, paragraph (a) of this Convention.

Article 4

- 1. The fuel contained in the normal tanks of the means of transport temporarily admitted as well as lubrication oils for the normal use of such means of transport shall be admitted without payment of import duties and taxes and without application of import prohibitions or restrictions.
- 2. In the case of motor road vehicles for commercial use, each Contracting Party shall have the right, however, to fix maximum quantities for the fuel which can be admitted into its territory free of import duties and taxes and without application of import prohibitions or restrictions in the normal tanks of such temporarily admitted motor road vehicles.

CHAPTER III

Miscellaneous provisions

Article 5

For the facilities granted by this Annex to apply:

- a) means of transport for commercial use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons operating from such a territory;
- (b) means of transport for private use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons resident in such a territory.

Article 6

Temporary admission of means of transport shall be granted without a Customs document or security being required.

Article 7

Notwithstanding the provisions of Article 5 of this Annex,

- (a) means of transport for commercial use may be used by third persons, even if established or resident in the territory of temporary admission, who are duly authorized by the persons granted temporary admission and who operate on their behalf;
- (b) means of transport for private use may be used by third persons who are duly authorized by the persons granted temporary admission. Each Contracting Party may permit the use by a person resident in its territory, in particular, where the means of transport is used on behalf and on the instructions of the person granted temporary admission.

Article 8

Each Contracting Party shall have the right to deny the benefit of temporary admission to, or to withdraw that benefit from:

- (a) means of transport for commercial use which are used in internal traffic;
- (b) means of transport for private use which are used for commercial use in internal traffic;
- (c) means of transport which are hired after importation or, if imported on hire, are re-hired or sublet for a purpose other than immediate re-exportation.

Article 9

1. Means of transport for commercial use shall be re-exported once the transport operations for which they were imported have been completed.
2. Means of transport for private use may remain in the territory of temporary admission for a period, continuous or not, of six months in every period of twelve months.

Article 10

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention in respect of:

- (a) Article 2, subparagraph (a), insofar as it relates to temporary admission for commercial use, of motor road vehicles and railway rolling stock;
- (b) Article 6, insofar as it relates to motor road vehicles for commercial use and to means of transport for private use;
- (c) Article 9, paragraph 2; of this Annex.

Article 11

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of private road vehicles, New York, 4 June 1954, the Customs Convention on the temporary importation of commercial road vehicles, Geneva, 18 May 1956, and the Customs Convention on the temporary importation for private use of aircraft and pleasure boats, Geneva, 18 May 1956, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

ANNEX D

ANNEX CONCERNING ANIMALS

CHAPTER I

Definitions

Article 1

For the purposes of this Annex:

- (a) the term “animals” means:
live animals of any species;
- (b) the term “frontier zone” means:
an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic;
- (c) the term “frontier zone inhabitants” means:
persons established or resident in a frontier zone;
- (d) the term “frontier traffic” means:
importations carried out by frontier zone inhabitants between two adjacent frontier zones.

CHAPTER II

Scope

Article 2

Animals imported for the purposes specified in the Appendix to this Annex shall be granted temporary admission in accordance with Article 2 of this Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply:

- (a) animals must be owned by a person established or resident outside the territory of temporary admission;
- (b) draught animals which are to be used for working on land situated in the frontier zone of the territory of temporary admission, must be imported by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission.

Article 4

1. Temporary admission of the draught animals referred to in Article 3 (b) of this Annex and of animals imported for transhumance or grazing on land situated in the frontier zone shall be granted without a Customs document or security being required.
2. Each Contracting Party may make the granting of temporary admission of the animals referred to in paragraph 1 of this Article subject to the production of an inventory, together with a written undertaking to re-export.

Article 5

1. Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 4, paragraph 1 of this Annex.
2. Each Contracting Party shall also have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Items 12 and 13 in the Appendix to this Annex.

The period for the re-exportation of animals shall be at least twelve months from the date of temporary admission.

Article 7

The Appendix to this Annex shall be construed to be an integral part thereof.

APPENDIX

List as per Article 2

1. Dressage.
2. Training.
3. Breeding.
4. Shoeing or weighing.
5. Veterinary treatment.
6. Testing (for example, with a view to purchase).
7. Participation in shows, exhibitions, contests, competitions or demonstrations.
8. Entertainment (circus animals, etc.)
9. Touring (including pet animals of travellers).
10. Exercice of function (police dogs or horses; detector dogs, dogs for the blind, etc.).
11. Rescue operations.
12. Transhumance or grazing.
13. Performance of work or transport.
14. Medical purposes (delivery of snake poison, etc.).

ANNEX CONCERNING GOODS
IMPORTED WITH PARTIAL
RELIEF FROM IMPORT
DUTIES AND TAXES

CHAPTER I

Definitions

Article 1

For the purposes of this Annex:

- (a) the term “goods imported with partial relief” means:

goods which are mentioned in the other Annexes to this Convention but which do not fulfil all the conditions stipulated therein for the granting of temporary admission with total relief from import duties and taxes, and goods which are not mentioned in such other Annexes and which are imported to be temporarily used for, for example, production or work projects;

- (b) the term “partial relief” means:

relief from payment of a part of the total amount of import duties and taxes which would otherwise be payable had the goods been cleared for home use on the date on which they were placed under the temporary admission procedure.

Scope

Article 2

The goods referred to in Article 1, paragraph (a) of this Annex shall be granted temporary admission with partial relief in accordance with Article 2 of this Convention.

The amount of import duties and taxes to be charged shall in no case exceed that which would have been charged if the goods concerned had been cleared for home use on the date on which they were placed under the temporary admission procedure.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply, goods imported with partial relief must be owned by a person established or resident outside the territory of temporary admission.

1. The amount of import duties and taxes due under this Annex shall be levied by the competent authorities when the procedure is discharged.
2. Where, in accordance with Article 13 of this Convention, the temporary admission procedure is terminated by clearance for home use, the amount of any import duties and taxes already charged on partial relief shall be deducted from the amount of import duties and taxes to be paid as a result of clearance for home use.

Article 4

Each Contracting Party may draw up a list of goods which are entitled to or excluded from the benefit of temporary admission with partial relief. The depositary of this Convention shall be notified of the content of this list.

Article 8

The period for the re-exportation of goods imported with partial relief shall be determined taking into account the provisions of Articles 5 and 6 of this Annex.

Article 5

The amount of import duties and taxes due under this Annex may not exceed 5 %, for every month or fraction of a month during which the goods have been placed under the procedure of temporary admission with partial relief, of the amount of import duties and taxes which would have been chargeable had the goods been cleared for home use on the date on which they were placed under the temporary admission procedure.

Article 9

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 2 of this Annex, insofar as it relates to partial relief from import taxes.