

V. **IMPORTS FOR EDUCATIONAL, TRAINING, RESEARCH AND FOR HANDICAPPED PERSONS:**

**GENERAL EXEMPTION NO.85**

**Exemption to temporary import of Scientific equipments etc. by Non profit making scientific and educational institutions -**

**[Notfn. No. 84/71-Cust. dt. 11.9.1971 as amended by Notfn. Nos. 190/76, 129/86 and 101/95].**

Scientific equipments, namely instrument, apparatus, machines or accessories therefor used for the purpose of scientific research or education, and spare parts of these equipments and tools specially designed for their maintenance, checking, gauging or repair, temporarily imported by such non-profit making scientific or educational institutions as may be approved in this behalf by the Ministry of Education and to be used under the control and responsibility of such institutions for the purposes of scientific research or education of non-commercial nature, are exempt 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 additional duty leviable thereon under 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 agreeing to re-export the goods 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; and
- (6) generally subject to the provisions of the Customs Convention on the temporary importation of scientific equipment reproduced in the Annexure to this notification.

**ANNEXURE**

**CUSTOMS CONVENTION**

On the temporary importation of scientific equipment

**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 that the development of scientific research and education is vitally important to economic and social progress.

Convinced that the adoption of general facilities for the temporary duty-and tax-free

importation of equipment for scientific research or for education 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 terms "scientific equipment" means instruments, apparatus, machines or accessories therefor used for purposes of scientific research or education;
- (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 scientific or educational institutions whose aims are essentially non-profit making and which have been approved by the competent authorities of the importing countries for the purposes of receiving scientific equipment on 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) scientific equipment which is to be used within its territory solely for purposes of scientific research or education;
- (b) spare parts for scientific equipment which has been granted temporary admission under paragraph (a) of this Article;
- (c) tools specially designed for the maintenance, checking, gauging or repair of scientific equipment which is used within its territory solely for purposes of scientific research or education.

**Article 3 :** Temporary admission of the scientific equipment, spare parts and tools may be made, subject to the following conditions:

- (a) that they are imported by approved institution 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 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 undertaking given under the Convention where goods of equivalent scientific value to the scientific equipment

or spare parts 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. Scientific equipment 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 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 scientific equipment 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 seizure.

**Article 7 :** Scientific equipment 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 :** Scientific equipment granted temporary admission may be disposed of otherwise than by re-exportation, and in particular may be taken into home use, subject to the compliance with the conditions and formalities laid down by the laws and regulations of the country of temporary importation.

**Article 9 :** Notwithstanding the requirements of re-exportation laid down by this Convention, the re-exportation of all or part of scientific equipment badly damaged in duly authenticated accidents shall not be required, provided that it is:

(a) subject to the 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 scientific equipment while in the country of temporary importation.

**Article 11 :** The provisions of Articles 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 scientific equipment shall whenever possible and appropriate, be effected at the place of use of equipment.

**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 granted 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 a 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 equipment 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 to any import duties and taxes chargeable.

#### CHAPTER V: FINAL PROVISIONS

**Article 17 :** 1. The Contracting Parties shall meet together, when necessary in order to consider the operation of the present Convention and in particular, in order to consider measures to secure uniformity in the interpretation and application of the present 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 meeting shall be held at the Headquarters of the Council.

3. The Contracting Parties shall lay down the rules of procedure for their meetings. Decisions of the Contracting Parties shall be taken by a majority of not less than two-thirds of the Contracting Parties present at the meetings and voting.

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

**Article 18 :** 1. Any dispute between Contracting Parties concerning the interpretation or application of the present 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 17 of the present 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 19 :** 1. Any State Member of the Council and any State Member of the United Nations or its specialised agencies may become a Contracting Party to the present Convention;

(a) by signing it without reservation of ratification;

(b) by depositing an instrument of ratification after signing it subject to ratifica-

tion; or

(c) by acceding to it.

2. The present Convention shall be open until 30th June, 1969 for signature at the Headquarters of the Council in Brussels, by the State referred to in paragraph 1 of this Article. Thereafter, it shall be open for the accession.

3. Any State, not being a Member of the Organisations referred to in paragraph 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 the present 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 20 : 1.** The present Convention shall enter into force three months after five of the States referred to in paragraph 1 of Article 19 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 the present Convention after five States have signed it without reservation of ratification or have deposited, their instruments of ratification or accession, the present 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 21 : 1.** The present Convention is of unlimited duration. However, any Contracting Party may denounce it at any time after the date of its entry in force under Article 20 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 meeting in conformity with Article 17 of the present Convention may recommend amendments thereto.

2. The text of any amendment so recommended 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 the recommended amendment so communicated, any Contracting Party may inform the Secretary-General of the Council.

(a) that it has an objection to the recommended amendment; or

(b) that, although it intends to accept the recommended 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 recommended 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 recommended 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 recommended 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 send such communications have notified the Secretary-General of the Council of their acceptance of the recommended 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-month 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 recommended 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 communication raise an objection to the recommended amendment or accept it.

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

**Article 23 :** 1. Any State may, at the time of signing the present 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 the present 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 the present convention to any territory for whose international relations it is responsible or for which it assumes international responsibility may notify the Secretary-General of the council in accordance with the provisions of Article 21 of the present Convention, that the territory in question will no longer apply the convention.

**Article 24 :** No Reservation to this Convention shall be permitted.

**Article 25 :** 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.

- (a) signatures, ratifications and accessions under Article 19 of the present Convention;
- (b) the date of entry into force of the present Convention in accordance with Article 20;

- (c) denunciations under Article 21;
- (d) any amendment deemed to have been accepted in accordance with Article 22 and the date of its entry into force.
- (e) notifications received in accordance with Article 23.

**Article 26 :** In accordance with Article 102 of the Charter of the United Nations, the present Convention shall be registered with the Secretariat of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned being duly authorised thereto have signed the present Convention.

Done at Brussels this eleventh day of June, nineteen hundred and sixty-eight, 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 of Article 19 of the present Convention.

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

The Secretary-General of the Customs Co-operation Council certifies that this is a true copy of the original deposited in the archives of the Customs Co-operation Council Brussels, 17th

September, 1968.

### GENERAL EXEMPTION NO.86

**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].

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 additional duty** leviable thereon under 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 Conversion shall so far as possibly as 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 Cost 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/Chevaller 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 episopes;  
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 handi-  
capped persons.
- (d) Other material, such as:  
Wall charts, models, graphs, maps, plans, photographs and drawings; Instru-  
ments, 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.

### GENERAL EXEMPTION NO. 87

**Exemption to specified equipments, instruments, raw materials, components, pilot plant and computer software when imported for R & D projects.**

[Notfn. No. 50/96-Cus., dt. 23.7.1996 as amended by Notfn. Nos.74/96, 108/03 and 18/05-Cus., dt. 1.3.2005]

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 **equipment, instruments, raw materials, components, pilot plant and computer software** (hereinafter referred to as the said goods) and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the **whole of the duty of customs** leviable thereon which is specified in the said First Schedule and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, when imported for any **Research and Development Project** (hereinafter referred to as the said project) undertaken by any company, subject to the following conditions, namely :-

(a) the said project is undertaken by any company having an in-house Research and Development unit recognised by the Department of Scientific and Industrial Research under the Ministry of Science and Technology;

(b) the said project is **funded by the Government of India** in a Ministry or Department or Council of Scientific and Industrial Research **under the New Millennium Indian Technology Leadership Initiative Scheme** as the case may be, and the **share of such Ministry** or Department or Council of Scientific and Industrial Research under the New Millennium Indian Technology Leadership Initiative Scheme is **not less than twenty per cent** of the total cost of the said project;

(c) a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the concerned Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education as the case may be, funding the said project is produced to the Assistant commissioner of Customs, in each case, at the time of importation, indicating -

- (i) the total cost of the project;
- (ii) the cost of the project shared by such Ministry or Department or Council of Scientific and Industrial Research under the New Millennium Indian Technology Leadership Initiative Scheme as the case may be;
- (iii) the value of the goods already imported under this notification;
- (iv) that the goods are imported for the purposes of the said project;

(d) the goods shall not be sold or transferred to any person or other organisation for a period of five years from the date of their import:

Provided that the **exemption** under this notification shall be **available** to the said goods **only upto a** value equivalent to the **cost of the said project shared by the concerned Ministry** or Department or Council of Scientific and Industrial Research under the New Millennium Indian Technology Leadership Initiative Scheme.

#### GENERAL EXEMPTION NO.88

**Exemption to research equipments imported by public funded research institutions or a university of an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, non commercial institutions etc.**

**[Notfn. No.51/96-Cus. dt.23.7.1996 as amended by Notfn. Nos. 93/96, 19/97, 28/98, 20/00, 24/02 and 28/03]**

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 goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the **rate of five percent** ad valorem and from the whole of the **additional duty** leviable thereon under section 3 of the said Customs

Tariff Act, when imported into India, by importers specified in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This Notification shall come into force with effect from the 1st day of September, 1996

**TABLE**

S.No.	Name of the importer	Description of goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university of an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	(a) scientific and technical instruments, apparatus, equipment (including computers); (b) accessories parts and consumables and live animals (for experimental purposes) (c) computer software, Compact Disc-Read only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches (d) photo types, the CIF value of which does not exceed rupees fifty thousand in a financial year.	(i) The goods are imported by or for delivery to -  (a) a public funded research institution under the administrative control of the Department of Space or the Atomic Energy or the Department of Defence Research and Development of the Government of India, or (b) an institution registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;  (ii) The importer produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only;  (iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and  (iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be, items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a

(1)	(2)	(3)	(4)
2.	Non-commercial research institutions, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts consumables and live animals (for experimental purposes)</p> <p>(c) computer software, compact Disc-Read Only Memory (CD-ROM) recorded magnetic tapes, microfilms, microfiches.</p> <p>(d) proto-types</p>	<p>warehouse appointed under section 57 or 58 of the Customs Act, 1962 (52 of 1962).</p> <p>(i) The importer is registered with the Government of India in the Department of Scientific and Industrial Research;</p> <p>(ii) an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifies, in each case, that the importer is not engaged in any commercial activity and that the said goods required for research purposes only;</p> <p>(iii) in the case of import of live animals for experimental purpose, the importer produces, at the time of importation, a no objection certificate for the said import from the Committee for the purpose of Control and Supervision of Experiments on Animals and a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the said Department stating that live animals are required for research purposes:</p> <p>(iv) the goods are covered by a Pass-Book issued by the said Department;</p> <p>(v) the aggregate C.I.F. value of imports under this exemption does not exceed rupees two crore in the case of consumables, rupees fifty thousand in the case of prototypes and rupees five crore in other cases, in a financial year.</p>
3.	Departments and laboratories of Central Government and State Government, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) Accessories, parts, consumables and live animals (for experimental purposes);</p> <p>(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; and</p> <p>(d) Prototypes, the CIF value of which does not exceed rupees fifty thousand in a financial year.</p>	<p>(i) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes, only;</p> <p>(ii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research</p>

(1)	(2)	(3)	(4)
		purposes and encloses a no	objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and
			(iii) When the goods are imported for delivery to an institution, the certificates specified in the clauses (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act.
4. Regional Cancer Center (Cancer Institute)		(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;	(i) The goods are imported by the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;  (ii) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only;  (iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and  (iv) When the goods are imported for delivery to an institution, the certificates specified in the clause (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act.

Explanation - For the purposes of this notification, the expression, -

(a) "Public funded research institution" means a research institution in the case of which

not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;

(b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -

- (i) an institution declared under section 3 of the University Grant Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;
- (ii) an institution declared by parliament by law to be an institution of national importance;
- (iii) a college maintained by, or affiliated to, a University.

(c) "Head" means, -

- (i) in relation to an institution, the Director thereof (by whatever name called);
- (ii) in relation to a University, the Registrar thereof (by whatever name called);
- (iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

#### GENERAL EXEMPTION NO.89

#### **Exemption to imports for handicapped persons, charitable or Social Welfare purposes and research or educational programmes -**

**[Notfn. No.152 /94 -Cus., dt.13.7.1994 as amended by Notfn. Nos. 101/95, 122/95, 65/96, 28/96,27/99,20/00, 22/00, 28/03 and 67/04].**

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 goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs leviable thereon which is specified in the said Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table and from the whole of the additional duty leviable thereon under section 3 of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (4) thereof.

**TABLE**

S.No.	Description of goods	Rate	Conditions
(1)	(2)	(3)	(4)
1.	(i) All tangible appliances for the blind; (ii) Hearing aids and other audio-visual aids for the education of the deaf; (iii) Vocational aids for the	Nil	(i) The said goods have been imported by any institution (including a registered Co-operative Society) for the blind and the deaf; (ii) Omitted (iii) where any such institution is scheduled begin to function only after the importation

(1)	(2)	(3)	(4)
	<p>of blind and the deaf;</p> <p>(iv) Articles including instruments, apparatus, appliances, machinery and spares or component parts or accessories thereof required for the purpose of giving training or imparting instructions to the blind and the deaf</p> <p>(v) Phonographs and cassette players for playing talking books, magnetic tapes and cassettes for the production of talking books, electronic reading machines, television enlargers and optical aids</p>		<p>the said goods, the exemption shall not apply</p> <p>in respect of the goods imported by that institution, unless an undertaking in writing is given by the President or the Secretary of that institution that it will begin to function within a period of six months, or such extended period as the Assistant Commissioner or Deputy Commissioner of Customs may, on sufficient cause being shown, allow in this behalf, from the date of importation of the goods;</p> <p>(iv) Omitted</p>
1.A	Omitted		
2.	Omitted		
3	Video cassettes and video tapes recorded with educational materials	Nil	<p>(i) The said goods have been imported by the University Grants Commission;</p> <p>(ii) the importer, at the time of clearance, produces a certificate from an officer not below the rank of a Deputy Secretary in the Ministry of Education, Government of India, to the effect that such video cassettes and video tapes are recorded with educational material and are required for educational programmes approved by that Ministry or for telecast through Doordarshan and that the programmes of similar nature are not produced in India;</p> <p>(iii) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner or Deputy Commissioner of Customs to the effect that such video cassettes and video tapes shall not be used for any other purpose and such cassettes and tapes shall not be subsequently recorded with any other material; and</p> <p>(iv) such video cassettes and video tapes shall not be sold or parted with without the prior permission of the Assistant Commissioner or Deputy Commissioner of Customs at the port of importation.</p>
4.	Video cassettes and video tapes, recorded with University or higher or advanced technical educational programme and imported by a University or a research	Nil	<p>(i) The importer produces, at the time and place of clearance, a certificate, from the organisation which has recorded the programme on the said video cassettes and video tapes, to the effect that the same are recorded with the University or higher or advanced</p>

(1)	(2)	(3)	(4)
	institution		<p>technical educational programme, and the importer, if required to do so, also satisfies the Assistant Commissioner or Deputy Commissioner of Customs that such video cassettes or video tapes, as the case may be, contain such technical educational programme;</p> <p>(ii) in the case of a University, the importer produces, at the time and place of clearance, a certificate from the Head of the University, to the effect that such video cassettes and vide tapes are required for use for technical educa- tional purposes by that University;</p> <p>(iii) in the case of research institution (other than research instituion established, maintained or controlled by the Govenment), the importer produces, at the time and place of clearance, a certificate, from an officer not below the rank of a Deputy Secretary in the Ministry of Education or in the Ministry administra tively concerned with the said research institution, to the effect that the said cassettes and tapes are required for use for technical educational purposes in that research institution;</p> <p>(iv) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner or Deputy Commissioner of Customs to the effect that such video cassettes and video tapes</p> <p>(a) shall not be sold or parted with with- out prior permission of the Assistant Commissioner of Customs at the port of importation.</p> <p>(b) shall not be used for any purposes other than the purposes of technical education, and</p> <p>(c) shall not be subsequently recorded with -any other material.</p>
5.	Omitted		
6	<p>The following goods:-</p> <p>(a) equipments carried on board vessels any aged in research on high seas; and</p> <p>(b) polymetallic nodules collected by such vessels on high sea</p>	Nil	<p>The importer, at the time and place of clearance, produces a certificate to the Assistant Com missioner board vessels engaged in or Deputy Commissioner of Customs, from an officer not below the rank of Joint Secretary to the Government of India in the Department of Ocean Development to the effect that the vessel is authorised by the Government of India for such research or collection work.</p>

(1)	(2)	(3)	(4)
7.	Omitted		
8.	Omitted		
9.	Omitted		

**Explanation.** - For the purposes of this notification, the expression -

- (a) "Head" means, -
  - (i) in relation to a University, Registrar thereof (by whatever name called),
  - (ii) in relation to a College, Principal thereof, (by whatever name called),
  - (iii) in relation to an institution, Director thereof (by whatever name called)
- (b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -
  - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956), to be a University for the purposes of that Act,
  - (ii) an institution declared by Parliament by law to be an institution of national importance,
  - (iii) a College maintained by, or affiliated to, a university,
  - (iv) a research institution established, maintained or controlled by Government.
- (c) Omitted
- (d) Omitted