

## II

(Acts whose publication is not obligatory)

## COUNCIL

## COUNCIL DIRECTIVE

of 28 March 1983

determining the scope of Article 14 (1) (d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods

(83/181/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas, pursuant to Article 14 (1) (d) of Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment <sup>(4)</sup>, Member States shall, without prejudice to other Community provisions and under conditions which they shall lay down for the purpose *inter alia* of preventing any possible evasion, avoidance or abuse, exempt final importation of goods qualifying for exemption from customs duties other than as provided for in the Common Customs Tariff or which would qualify therefore if they were imported from a third country;

Whereas, in accordance with Article 14 (2) of the abovementioned Directive, the Commission is required to submit to the Council proposals designed to lay down Community tax rules clarifying the scope of the exemptions referred to in paragraph 1 of the said Article and detailed rules for their implementation;

Whereas, while it is deemed desirable to achieve the greatest possible degree of uniformity between the system for customs duties and that for value added tax, account should be taken, nevertheless, in applying the latter system, of the differences as regards objective and structure between customs duties and value added tax;

Whereas arrangements for value added tax should be introduced that differ according to whether goods are imported from third countries or from other Member States and to the extent necessary to comply with the objectives of tax harmonization; whereas the exemptions on importation can be granted only on condition that they are not liable to affect the conditions of competition on the home market;

Whereas certain reliefs at present applied in the Member States stem from conventions with third countries or with other Member States which, given their purpose, concern only the signatory Member States; whereas it is not expedient to define at Community level conditions for granting such reliefs;

<sup>(1)</sup> OJ No C 171, 11. 7. 1980, p. 8.

<sup>(2)</sup> OJ No C 50, 9. 3. 1981, p. 106.

<sup>(3)</sup> OJ No C 300, 18. 11. 1980, p. 11.

<sup>(4)</sup> OJ No L 145, 13. 6. 1977, p. 1.

whereas the Member States concerned need merely be authorized to retain them,

HAS ADOPTED THIS DIRECTIVE:

### Article 1

1. The scope of the exemptions from value added tax referred to in Article 14 (1) (d) of Directive 77/388/EEC and the rules for their implementation referred to in Article 14 (2) of that Directive shall be defined by this Directive. In accordance with the aforesaid Article, the Member States shall apply the exemptions laid down in this Directive under the conditions fixed by them in order to ensure that such exemptions are correctly and simply applied and to prevent any evasion, avoidance or abuses.

2. For the purposes of this Directive:

- (a) 'imports' means imports as defined in Article 7 of 77/388/EEC and the entry for home use after being subject to one of the systems provided for in Article 16 (1) (A) of the said Directive or a system of temporary admission or transit;
- (b) 'personal property' means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following, in particular, shall constitute 'personal property':

- household effects,
- cycles and motor-cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals shall also constitute 'personal property'.

The nature or quantity of personal property shall not reflect any commercial interest, nor shall they be intended for an economic activity within the meaning of Article 4. of Directive 77/388/EEC. However, portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute personal property;

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

(d) 'alcoholic products' means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs and spirituous beverages, etc.) falling within heading Nos 22.03 to 22.09 of the Common Customs Tariff;

(e) 'Community' means the territory of the Member States where Directive 77/388/EEC applies.

### TITLE I

#### IMPORTATION OF PERSONAL PROPERTY BELONGING TO INDIVIDUALS COMING FROM COUNTRIES SITUATED OUTSIDE THE COMMUNITY

#### Chapter I

Personal property of natural persons transferring their normal place of residence from a third country to the Community

#### Article 2

Subject to Articles 3 to 10, exemption from VAT on importation shall be granted on personal property imported by natural persons transferring their normal place of residence from outside the Community to a Member State of the Community.

#### Article 3

Exemption shall be limited to personal property which:

- (a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence outside the Community;
- (b) is intended to be used for the same purpose at his new normal place of residence.

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

#### Article 4

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

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

#### Article 5

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Vehicles intended for mixed use for commercial or professional purposes may also be excluded from exemption.

#### Article 6

Except in special cases, exemption shall be granted only in respect of personal property entered for permanent importation within 12 months of the date of establishment, by the person concerned, of his normal place of residence in the Member State of importation.

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

#### Article 7

1. Until 12 months have elapsed from the date of the declaration for its final importation, personal property which has been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

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

#### Article 8

1. By way of derogation from the first paragraph of Article 6, exemption may be granted in respect of personal property permanently imported before the person concerned establishes his normal place of residence in the Member State of importation, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2. Where use is made of the provisions of paragraph 1, the period laid down in Article 3 shall be calculated from the date of importation into the Member State concerned.

#### Article 9

1. Where, owing to occupational commitments, the person concerned leaves the country situated outside the Community where he had his normal place of residence without simultaneously establishing his normal place of residence in the territory of a Member State, although having the intention of ultimately doing so, the competent authorities may authorize exemption in respect of the personal property which he transfers into the said territory for this purpose.

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

- (a) the periods laid down in Article 3 (a) and the first paragraph of Article 6 shall be calculated from the date of importation;
- (b) the period referred to in Article 7 (1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the territory of a Member State.

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

#### Article 10

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

## Chapter II

## Goods imported on the occasion of a marriage

## Article 11

1. Subject to Articles 12 to 15, exemption shall be granted in respect of trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a country outside the Community to the territory of a Member State on the occasion of his or her marriage.

2. Exemption shall also be granted in respect of presents customarily given on the occasion of a marriage which are sent to a person fulfilling the conditions laid down in paragraph 1 by persons having their normal place of residence in a country situated outside the Community. The exemption shall apply to presents of a unit value of not more than 200 ECU. Member States may, however, grant exemption for more than 200 ECU provided that the value of each exempt present does not exceed 1 000 ECU.

3. The Member State may make exemption of the goods referred to in paragraph 1 conditional on their having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which they are normally liable.

## Article 12

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

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

## Article 13

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

## Article 14

1. Save in exceptional circumstances, exemption shall be granted only in respect of goods permanently imported:

— not earlier than two months before the date fixed for the wedding (in this case exemption may be made subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities), and

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

2. Goods referred to in Article 11 may be imported in several separate consignments within the period referred to in paragraph 1.

## Article 15

1. Until 12 months have elapsed from the date of the declaration for their final importation, goods which have been imported exempt from tax may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

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

## Chapter III

## Personal property acquired by inheritance

## Article 16

Subject to Articles 17 to 19, exemption shall be granted in respect of personal property acquired by inheritance by a natural person having his normal place of residence in a Member State.

## Article 17

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;

- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) stocks of raw materials and finished or semi-finished products;
- (f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

#### Article 18

1. Exemption shall be granted only in respect of personal property permanently imported not later than two years from the date on which the person becomes entitled to the goods (final settlement of the inheritance).

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

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

#### Article 19

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

#### TITLE II

##### SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

#### Article 20

1. Exemption shall be granted in respect of outfits, scholastic materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in a Member State for the purposes of studying there and intended for their personal use during the period of their studies.

2. For the purposes of this Article:

- (a) pupil or student means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;
- (b) outfit means underwear and household linen as well as clothing, whether or not new;

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

#### Article 21

Exemption shall be granted at least once per school year.

#### TITLE III

##### IMPORTS OF NEGLIGIBLE VALUE

#### Article 22

Member States may allow exemptions on imports of goods of a total value not exceeding 22 ECU.

#### Article 23

Exemption shall not apply to the following:

- (a) alcoholic products;
- (b) perfumes and toilet waters;
- (c) tobacco or tobacco products.

#### TITLE IV

##### CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES

#### Article 24

1. Without prejudice to the measures in force in the Member State with regard to industrial and commercial policy, and subject to Articles 25 to 28, Member States may allow exemption, on admission, for imports of capital goods and other equipment belonging to undertakings which definitively cease their activity in the country of departure in order to carry on a similar activity in the Member State into which the goods are imported and which, in accordance with Article 22 (1) of Directive 77/388/EEC, have given advance notice to the competent authorities of the Member State of importation of the commencement of such activity.

Where the undertaking transferred is an agricultural holding, its livestock shall also be exempt on admission.

2. For the purposes of paragraph 1:

- 'activity' means an economic activity as referred to in Article 4 of Directive 77/388/EEC,
- 'undertaking' means an independent economic unit of production or of the service industry.

#### Article 25

1. The exemption referred to in Article 24 shall be limited to capital goods and equipment which:

- (a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months prior to the date on which the undertaking ceased to operate in the country of departure;
- (b) are intended to be used for the same purposes after the transfer;
- (c) are to be used for the purposes of an activity not exempted under Article 13 of Directive 77/388/EEC;
- (d) are appropriate to the nature and size of the undertaking in question.

2. However, Member States may exempt capital goods and equipment imported from another Member State by charitable or philanthropic organizations at the time of the transfer of their principal place of business to the Member State of importation.

Such exemption shall, however, be granted only on condition that at the time when they were acquired the capital goods and equipment in question were not exempt under Article 15 (12) of Directive 77/388/EEC.

3. Pending entry into force of the common rules referred to in the first subparagraph of Article 17 (6) of Directive 77/388/EEC, Member States may exclude from the exemption, in whole or in part, capital goods in respect of which they have availed themselves of the second subparagraph of that paragraph.

#### Article 26

No exemption shall be granted to undertakings established outside the Community and the transfer of which into the territory of a Member State is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the Community, without a new activity being set up.

#### Article 27

No exemption shall be granted for:

- (a) means of transport which are not of the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

#### Article 28

Except in special cases justified by the circumstances, the exemption referred to in Article 24 shall be granted only in respect of capital goods and other equipment imported before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the country of departure.

### TITLE V

#### IMPORTATION OF CERTAIN AGRICULTURAL PRODUCTS AND PRODUCTS INTENDED FOR AGRICULTURAL USE

#### Chapter I

#### Products obtained by Community farmers on properties located in a State other than the State of importation

#### Article 29

1. Subject to Articles 30 and 31, agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a country adjoining the territory of the Member State of importation which are operated by agricultural producers having their principal undertaking in that Member State and adjacent to the country concerned shall be exempt on admission.

2. To be eligible under paragraph 1, stock-farming products must be obtained from animals reared, acquired or imported in accordance with the general tax arrangements applicable in the Member State of importation.

3. Pure-bred horses, not more than six months old and born outside the Member State of importation of an

animal covered in that State and then exported temporarily to give birth, shall be exempt on admission.

#### Article 30

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

#### Article 31

Exemption shall be granted only in respect of products imported by the agricultural producer or on his behalf.

#### Article 32

This Chapter shall apply *mutatis mutandis* to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering the territory of the Member State of importation by fishermen established in that Member State and to the products of hunting activities carried out on such lakes or waterways by sportsmen established in that Member State.

### Chapter II

#### Seeds, fertilizers and products for the treatment of soil and crops

#### Article 33

Subject to Article 34, seeds, fertilizers and products for the treatment of soil and crops, intended for use on property located in a Member State adjoining a country situated outside the Community or another Member State and operated by agricultural producers having their principal undertaking in the said country situated outside the Community or Member State adjacent to the territory of the Member State of importation shall be exempt on admission.

#### Article 34

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

2. It shall be granted only for seeds, fertilizers or other products introduced directly into the importing

Member State by the agricultural producer or on his behalf.

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

### TITLE VI

#### IMPORTATION OF THERAPEUTIC SUBSTANCES, MEDICINES, LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES

### Chapter I

#### Laboratory animals and biological or chemical substances intended for research

#### Article 35

1. The following shall be exempt on admission:

(a) animals specially prepared and sent free of charge for laboratory use;

(b) biological or chemical substances:

— which are imported free of charge from the territory of another Member State, or

— which are imported from countries outside the Community subject to the limits and conditions laid down in Article 60 (1) (b) of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty <sup>(1)</sup>.

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

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

— or private establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles exempt from tax.

<sup>(1)</sup> See page 1 of this Official Journal.

## Chapter II

## Therapeutic substances of human origin and blood-grouping and tissue-typing reagents

## Article 36

1. Without prejudice to the exemption provided for in Article 14 (1) (a) of Directive 77/388/EEC and subject to Article 37, the following shall be exempted:

- (a) therapeutic substances of human origin;
- (b) blood-grouping reagents;
- (c) tissue-typing reagents.

2. For the purposes of paragraph 1:

- 'therapeutic substances of human origin' means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen),
- 'blood-grouping reagents' means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities,
- 'tissue-typing reagents' means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

## Article 37

Exemption shall be limited to products which:

- (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;
- (b) are accompanied by a certificate of conformity issued by a duly authorized body in the country of departure;
- (c) are in containers bearing a special label identifying them.

## Article 38

Exemption shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and

also any solvents and accessories needed for their use which may be included in the consignments.

## Chapter III

## Pharmaceutical products used at international sports events

## Article 39

Pharmaceutical products for human or veterinary medical use by persons or animals participating in international sports events shall, within the limits necessary to meet their requirements during their stay in the Member State of importation, be exempt on admission.

## TITLE VII

## GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANIZATIONS

## Article 40

Member States may impose a limit on the quantity or value of the goods referred to in Articles 41 to 55, in order to remedy any abuse and to combat major distortions of competition.

## Chapter I

## Goods imported for general purposes

## Article 41

1. Subject to Articles 42 to 44, the following shall be exempt on admission:

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



(c) equipment and office materials sent free of charge, by a person or organization established in a country other than the Member State of importation, and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their stated charitable or philanthropic aims.

2. For the purposes of paragraph 1 (a) 'basic necessities' means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bed-clothes.

#### Article 42

Exemption shall not be granted in respect of:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.

#### Article 43

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

#### Article 44

1. Exempt goods may not be put out by the organization entitled to exemption for loan, hiring out or transfer, whether for a consideration or free of charge, for purposes other than those laid down in Article 41 (1) (a) and (b), unless the competent authorities have been informed thereof in advance.

2. Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from exemption pursuant to Articles 41 and 43, the exemption shall continue to be granted provided that the latter uses the goods and equipment for purposes which confer the right to such exemption.

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

#### Article 45

1. Organizations referred to in Article 41 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use goods and equipment exempt on admission for purposes other than those provided for by that Article, shall so inform the competent authorities.

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

3. Goods used by the organization benefiting from the exemption for purposes other than those provided for in Article 41 shall be liable to the relevant import value added tax at the rate applying on the date on which they are put to another use on the basis of the type of goods and equipment and the value as ascertained on that date by the competent authorities.

### Chapter II

#### Articles imported for the benefit of handicapped persons

#### Article 46

1. Articles specially designed for the education, employment or social advancement of blind or other physically or mentally handicapped persons shall be exempt on admission where:

- (a) they are imported by institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles exempt from tax; and
- (b) they are donated to such institutions or organizations free of charge and with no commercial intent on the part of the donor.

2. Exemption shall apply to specific spare parts, components or accessories specifically for the articles in question and to the tools to be used for the maintenance, checking, calibration and repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the

same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously exempt on admission or which would be eligible to be so exempt at the time when such entry is requested for the specific spare parts, components or accessories and tools in question.

3. Articles exempt on admission may not be used for purposes other than the education, employment or social advancement of blind or other handicapped persons.

#### *Article 47*

1. Goods exempt on admission may be lent, hired out or transferred, whether for a consideration or free of charge, by the beneficiary institutions or organizations on a non-profitmaking basis to the persons referred to in Article 46 with whom they are concerned, without payment of value added tax on importation.

2. No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to an institution or organization itself entitled to benefit from this exemption, the exemption shall continue to be granted, provided the latter uses the article for purposes which confer the right to such exemption.

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

#### *Article 48*

1. Institutions or organizations referred to in Article 46 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use articles exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

2. Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to exemption shall be liable to the relevant

import value added tax at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

3. Articles used by the institution or organization benefiting from the exemption for purposes other than those provided for in Article 46 shall be liable to the relevant import value added tax at the rate applying on the date on which they are put to another use on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

### Chapter III

#### Goods imported for the benefit of disaster victims

#### *Article 49*

1. Subject to Articles 50 to 55, goods imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities shall be exempt on admission where they are intended:

- (a) for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or
- (b) to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

2. Goods imported by disaster-relief agencies in order to meet their needs during the period of their activity shall also benefit upon admission from the exemption referred to in paragraph 1 under the same conditions.

#### *Article 50*

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

#### *Article 51*

Granting of the exemption shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the exemption.

Pending notification of the Commission's decision, Member States affected by a disaster may authorize the suspension of any import value added tax chargeable on

goods imported for the purposes described in Article 49, subject to an undertaking by the importing organization to pay such tax if exemption is not granted.

#### Article 52

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

#### Article 53

1. The organizations benefiting from the exemption may not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in Article 49 (1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from exemption pursuant to Article 49, the exemption shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such exemption.

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

#### Article 54

1. The goods referred to in Article 49 (1) (b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from exemption pursuant to Article 49 or, if appropriate, to an organization entitled to benefit from exemption pursuant to Article 41 (1) (a), the exemption shall continue to be granted, provided such organizations use them for purposes which confer the right to such exemption.

In other cases, loan, hiring out or transfer shall be subject to prior payment of value added tax, at the rate

applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

#### Article 55

1. Organizations referred to in Article 49 which cease to fulfil the conditions giving entitlement to exemption, or which are proposing to use the goods exempt on admission for purposes other than those provided for by that Article shall so inform the competent authorities.

2. In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to exemption, when these are transferred to an organization itself entitled to benefit from exemption pursuant to this chapter or, if appropriate, to an organization entitled to benefit from exemption pursuant to Article 41, the exemption shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such exemptions. In other cases, the goods shall be liable to the relevant import value added tax at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

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

### TITLE VIII

#### IMPORTATION IN THE CONTEXT OF CERTAIN ASPECTS OF INTERNATIONAL RELATIONS

#### Chapter I

#### Honorary decorations or awards

#### Article 56

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, exemption shall be granted in respect of:

- (a) decorations conferred by the government of a country other than the Member State of importation on persons whose normal place of residence is in the latter State;
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a country other than the Member State of importation to persons having their normal place of residence in the latter State as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or in recognition of merit at a particular event, are imported by such persons themselves;
- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a country other than the Member State of importation, to be presented in the territory of the latter State for the same purposes as those referred to in (b).

## Chapter II

### Presents received in the context of international relations

#### Article 57

Without prejudice, where relevant, to the provisions applicable to the international movement of travellers, and subject to Articles 58 and 59, exemption shall be granted in respect of goods:

- (a) imported by persons who have paid an official visit in a country other than that of their normal residence and who have received such goods on that occasion as gifts from the host authorities;
- (b) imported by persons coming to pay an official visit in the Member State of importation and who intend to offer them on that occasion as gifts to the host authorities;
- (c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest which is located in a country other than the Member State of importation, to an official body, public authority or group carrying on an activity in the public interest which is located in the Member State of importation and approved by the competent authorities to receive such goods exempt from tax.

#### Article 58

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

#### Article 59

Exemption shall be granted only:

- where the articles intended as gifts are offered on an occasional basis,
- where they do not, by their nature, value or quantity, reflect any commercial interest,
- if they are not used for commercial purposes.

## Chapter III

### Goods to be used by monarchs or heads of State

#### Article 60

Exemption from tax, within the limits and under the conditions laid down by the competent authorities, shall be granted in respect of:

- (a) gifts to reigning monarchs and heads of State;
- (b) goods to be used or consumed by reigning monarchs and heads of State of another State, or by persons officially representing them, during their official stay in the Member State of importation. However, exemption may be made subject, by the Member State of importation, to reciprocal treatment.

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

## TITLE IX

### IMPORTATION OF GOODS FOR THE PROMOTION OF TRADE

#### Chapter I

##### Samples of negligible value

#### Article 61

1. Without prejudice to Article 65 (1) (a), samples of goods which are of negligible value and which can be

used only to solicit orders for goods of the type they represent shall be exempt on admission.

2. The competent authorities may require that certain articles, to qualify for exemption on admission, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

3. For the purposes of paragraph 1, 'samples of goods' means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

## Chapter II

### Printed matter and advertising material

#### Article 62

Subject to Article 63, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be exempt on admission provided that they relate to:

- (a) goods for sale or hire, or
- (b) transport, commercial insurance or banking services offered

by a person established outside the Member State of importation.

#### Article 63

The exemption referred to in Article 62 shall be limited to printed advertisements which fulfil the following conditions:

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;
- (b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted exemption provided their total gross weight does not exceed one kilogram;

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

#### Article 64

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

## Chapter III

### Goods used or consumed at a trade fair or similar event

#### Article 65

1. Subject to Articles 66 to 69, the following shall be exempt on admission:

- (a) small representative samples of goods intended for a trade fair or similar event;
- (b) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus displayed at a trade fair or similar event;
- (c) various materials of little value, such as paints, varnishes and wallpaper, which are to be used in the building, fitting-out and decoration of temporary stands at a trade fair or similar event, which are destroyed by being used;
- (d) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods displayed at a trade fair or similar event.

2. For the purposes of paragraph 1, 'trade fair or similar event' means:

- (a) exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
- (b) exhibitions and events held mainly for charitable reasons;
- (c) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;

- (d) meetings of representatives of international organizations or collective bodies;
- (e) official or commemorative ceremonies and gatherings;

but not exhibitions staged for private purposes in commercial stores or premises to sell goods.

#### *Article 66*

The exemption referred to in Article 65 (1) (a) shall be limited to samples which:

- (a) are imported free of charge as such or are obtained at the exhibition from goods imported in bulk;
- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;
- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition;
- (f) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 67*

The exemption referred to in Article 65 (1) (b) shall be limited to goods which are:

- (a) consumed or destroyed at the exhibition, and
- (b) are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 68*

The exemption referred to in Article 65 (1) (d) shall be limited to printed matter and articles for advertising purposes which:

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held;
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 69*

The exemption referred to in Article 65 (1) (a) and (b) shall not be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.

#### TITLE X

#### GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

#### *Article 70*

Subject to Articles 71 to 76, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be exempt on admission.

#### *Article 71*

Without prejudice to Article 74, the exemption referred to in Article 70 shall be granted only on condition that the goods to be examined, analyzed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

#### *Article 72*

No exemption shall be granted in respect of goods used in examination, analysis or tests which in themselves constitute sales promotion operations.

#### *Article 73*

Exemption shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities

shall in each case be determined by the competent authorities, taking into account the said purpose.

#### Article 74

1. The exemption referred to in Article 70 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or
- surrendered to the State without causing it any expense, where this is possible under national law, or
- in duly justified circumstances, exported outside the territory of the Member State of importation.

2. For the purposes of paragraph 1, 'products remaining' means products resulting from the examinations, analyses or tests or goods not actually used.

#### Article 75

Save where Article 74 (1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 70 shall be subject to the relevant import value added tax, at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

#### Article 76

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

## TITLE XI

### MISCELLANEOUS EXEMPTIONS

#### Chapter I

Consignments sent to organizations protecting copyrights or industrial and commercial patent rights

#### Article 77

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be exempt on admission.

#### Chapter II

### Tourist information literature

#### Article 78

The following shall be exempt on admission:

- (a) documentation (leaflets, brochures, books, magazines, guidebooks, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising and that the general nature of its promotional aims is evident;
- (b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services, provided that such literature is intended for distribution free of charge and contains not more than 25 % of private commercial advertising;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended

for distribution, i.e. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

### Chapter III

#### Miscellaneous documents and articles

##### Article 79

The following shall be exempt on admission:

- (a) documents sent free of charge to the public services of Member States;
- (b) publications of foreign governments and publications of official international bodies intended for distribution without charge;
- (c) ballot papers for elections organized by bodies set up in countries other than the Member State of importation;
- (d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
- (e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- (f) official printed matter sent to the central banks of the Member States;
- (g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies with headquarters outside the Member State of importation and sent to the bearers or subscribers of securities issued by such companies;
- (h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as exemption does not give rise to abuses or to major distortions of competition;
- (i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- (j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in a country other than the Member State of importation or to participating in a competition held in that State;
- (k) documents to be used in examinations held in the Member State of importation by institutions set up in another country;
- (l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- (m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry located in a country other than the Member State of importation to travel agencies set up in that State;
- (n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- (o) official printed forms from national or international authorities, and printed matter conforming to international standards sent for distribution by associations of countries other than the Member State of importation to corresponding associations located in that State;
- (p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies to newspaper or magazine publishers;
- (q) articles listed in the Annex to this Directive which are produced by the United Nations or one of its specialized agencies whatever the use for which they are intended;
- (r) collectors' pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods. The exemption is granted only on condition that the articles in question are imported free of charge or, if they are imported against payment, that they are not supplied by a taxable person.



## Chapter IV

**Ancillary materials for the stowage and protection of goods during their transport***Article 80*

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport to the territory of a Member State, shall be exempt on admission, provided that:

- (a) they are not normally re-usable; and
- (b) the consideration paid for them forms part of the taxable amount as defined in Article 11 of Directive 77/388/EEC.

## Chapter V

**Litter, fodder and feedingstuffs for animals during their transport***Article 81*

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals to the territory of a Member State for the purpose of distribution to the said animals during the journey shall be exempt on admission.

## Chapter VI

**Fuel and lubricants present in land motor vehicles***Article 82*

1. Subject to Articles 83 to 85, the following shall be exempt on admission:

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

2. For the purposes of paragraph 1:

- (a) 'commercial motor vehicle' means any motorized road vehicle which by its type of construction and equipment is designed for and capable of transporting, whether for payment or not:

- more than nine persons including the driver,
  - goods,
- and any road vehicle for a special purpose other than transport as such;

- (b) 'private motor vehicle' means any motor vehicle not covered by the definition in (a);
- (c) 'standard tanks' means the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation of a refrigeration system.

Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel shall also be considered to be standard tanks.

*Article 83*

Member States may limit application of the exemption in respect of fuel contained in the standard tanks of commercial motor vehicles to 200 litres per vehicle per journey.

*Article 84*

Member States may limit the amount of fuel exempt on admission in the case of:

- (a) commercial motor vehicles engaged in international transport
  - from third countries to their frontier zone, to a maximum depth of 25 km as the crow flies,
  - from another Member State to their frontier zone, to a maximum depth of 15 km as the crow flies,

where such transport consists of journeys made by persons residing in that zone;
- (b) private motor vehicles belonging to persons residing in the frontier zone, to a maximum depth of 15 km as the crow flies, contiguous with a third country.

*Article 85*

Fuel exempt on admission may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the person granted the exemption.

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

#### *Article 86*

The exemption referred to in Article 82 shall also apply to lubricants carried in motor vehicles and required for their normal operation during the journey in question.

### Chapter VII

#### Goods for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims

#### *Article 87*

Exemption from tax shall be granted in respect of goods imported by organizations authorized for that purpose by the competent authorities, for use in the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of a country other than the Member State of importation who are buried in the latter State.

### Chapter VIII

#### Coffins, funerary urns and ornamental funerary articles

#### *Article 88*

The following shall be exempt on admission:

- (a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;
- (b) flowers, wreaths and other ornamental objects brought by persons resident in a Member State other than that of importation, attending a funeral or coming to decorate graves in the territory of a Member State of importation provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

## TITLE XII

### GENERAL AND FINAL PROVISIONS

#### *Article 89*

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

#### *Article 90*

1. The exchange value in national currency of the ECU to be taken into consideration for the purposes of this Directive shall be fixed once a year. The rates to be applied shall be those obtaining on the first working day in October and shall take effect on 1 January the following year.

2. Member States may round off the amounts in national currency arrived at by converting the amounts in ECU.

3. Member States may continue to apply the amounts of the exemptions in force at the time of the annual adjustment provided for in paragraph 1, if conversion of the amounts of the exemptions expressed in ECU leads, before the rounding-off provided for in paragraph 2, to an alteration of less than 5 % in the exemption expressed in national currency.

#### *Article 91*

No provision of this Directive shall prevent Member States from continuing to grant:

- (a) the privileges and immunities granted by them under cultural, scientific or technical cooperation agreements concluded between them or with third countries;
- (b) the special exemptions justified by the nature of frontier traffic which are granted by them under frontier agreements concluded between them or with countries outside the Community.

#### *Article 92*

Until the establishment of Community exemptions upon importation, Member States may retain the exemptions granted to:

- (a) merchant-navy seamen;
- (b) workers returning to their country after having resided for at least six months outside the importing Member State on account of their occupation.

*Article 93*

1. Member States shall bring into force the measures necessary to comply with this Directive with effect from 1 July 1984.

2. Member States shall inform the Commission of the measures which they adopt to give effect to this Directive, indicating, where the case arises, those

measures which they adopt by simple reference to identical provisions of Regulation (EEC) No 918/83.

*Article 94*

This Directive is addressed to the Member States.

Done at Brussels, 28 March 1983.

*For the Council*

*The President*

J. ERTL

## ANNEX

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

CCT heading No	Description
37.04	Sensitized plates and film, exposed but not developed, negative or positive: A. Cinematograph film: ex II. Other positives, of an educational, scientific or cultural character
ex 37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive, of an educational, scientific or cultural character
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive: B. II. Other positives: ex a) Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes ex b) Other: — Archival film material (with or without sound track) intended for use in connection with newsreel films — Recreational films particularly suited for children and young people — Other films of an educational, scientific or cultural character
49.11	Other printed matter including printed pictures and photographs: ex B. Other: — Microcards or other information storage media required in computerized information and documentation services, of an educational, scientific or cultural character — Wall charts designed solely for demonstration and education
ex 90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses: — Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education — Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae
92.12	Gramophone records and other sound or similar recordings, matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: ex B. Recorded: — Of an educational, scientific or cultural character

CCT heading No	Description
Various	<ul style="list-style-type: none"><li data-bbox="741 528 1178 566">— Holograms for laser projection</li><li data-bbox="741 587 999 626">— Multi-media kits</li><li data-bbox="741 647 1749 724">— Materials for programmed instruction, including materials in kit form, with the corresponding printed materials</li></ul>