

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DIRECTIVE

of 7 March 1989

amending Council Directive 83/181/EEC 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, to take account of the introduction of the combined nomenclature

(89/219/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EEC) No 20/89⁽²⁾, and in particular Article 15 thereof,

Whereas classification of the goods listed in the Annex to Council Directive 83/181/EEC⁽³⁾, as last amended by Directive 88/331/EEC⁽⁴⁾, is based on the use of the nomenclature of the Customs Cooperation Council;

Whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereafter referred to as the 'HS'); whereas that Convention was approved by the Council by Decision 87/369/EEC⁽⁵⁾ and has been applied since 1 January 1988; whereas a combined nomenclature has accordingly been established to give effect to the HS within the European Economic Community; whereas the references in Article 1 (2) (d) and in the Annex to Directive 83/181/EEC should therefore be based on the said combined nomenclature;

Whereas adapting Directive 83/181/EEC to the combined nomenclature consequently involves a purely technical

amendment which in no way alters the scope of the reliefs provided for in the said Directive,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directive 83/181/EEC is hereby amended as follows:

1. In Article 1 (2) (d) the reference to heading Nos 22.03 to 22.09 of the Common Customs Tariff is replaced by a reference to CN codes 2203 to 2208.
2. The Annex is replaced by the Annex to this Directive.

Article 2

Member States shall bring into force the measures necessary to comply with this Directive not later than 1 July 1989. They shall immediately inform the Commission thereof.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 7 March 1989.

For the Commission

Christiane SCRIVENER

Member of the Commission

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 4, 6. 1. 1989, p. 19.

⁽³⁾ OJ No L 105, 23. 4. 1983, p. 38.

⁽⁴⁾ OJ No L 151, 17. 6. 1988, p. 79.

⁽⁵⁾ OJ No L 198, 20. 7. 1987, p. 1.

ANNEX

ANNEX

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

| CN code | Description |
|---------------|--|
| 3704.00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed : |
| ex 3704 00 10 | – Plates and film : |
| | – Cinematograph film, positives, of an educational, scientific or cultural character |
| ex 3705 | Photographic plates and film, exposed and developed, other than cinematograph film : |
| | – Of an educational, scientific or cultural character |
| 3706 | Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track : |
| 3706 10 | – Of a width of 35 mm or more : |
| | – – Other : |
| ex 3706 10 99 | – – – Other positives : |
| | – 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 |
| | – 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 educational, scientific or cultural character |
| 3706 90 | – Other : |
| | – – Other : |
| | – – – Other positives : |
| ex 3706 90 51 | – 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 3706 90 91 | – Archival film material (with or without sound track) intended for use in connection with newsreel films |
| ex 3706 90 99 | – Recreational films particularly suited for children and young people |
| | – Other films of educational, scientific or cultural character : |
| 4911 | Other printed matter, including printed pictures and photographs : |
| | – Other : |
| 4911 99 | – – Other : |
| ex 4911 99 90 | – – – 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 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37 : |
| | – Of an educational, scientific or cultural character |
| ex 9023 00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others 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 |
| Various | Holograms for laser projection |
| | Multi-media kits |
| | Materials for programmed instructions, including materials in kit form with the corresponding printed materials : |