

## Case 164/86

Universität Bielefeld

v

Hauptzollamt Gießen

(reference for a preliminary ruling  
from the Hessisches Finanzgericht)

(Common Customs Tariff — Exemption from  
import duty for scientific apparatus —  
Equivalent scientific value)

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### Summary of the Judgment

*Common Customs Tariff — Exemption from import duty — Scientific instruments and apparatus — Equivalence of imported apparatus and other apparatus manufactured in the Community — Appraisal — Criteria*  
(Regulation No 1798/75 of the Council, Art. 3 (1) and (3))

For the purpose of allowing the duty-free importation of a scientific apparatus, the equivalence of that apparatus and similar apparatus manufactured in the Community must be appraised by reference to the situation obtaining when the order for the apparatus is placed and it is therefore wrong to compare an existing foreign apparatus

with hypothetical versions of Community apparatus. The competent authorities are nevertheless at liberty to verify whether the Community apparatus existing when the order is placed can be adapted to the proposed research project within a period of time compatible with the third indent of Article 3 (3) of Regulation No 1798/75.