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APPLICABLE PROVISIONS OF THE FEDERAL REPUBLIC OF GERMANY RELATING TO THE TAX FREE AND DUTY FREE IMPORTATION OF ADVERTISING MATERIAL

The following advertising media are admitted free of duty and taxes, provided that they are imported free of charge and are not destined to be sold within the German Customs territory:

1. printed advertising material, including unframed photographs;
2. lists and year-books of foreign hotels published or sponsored by official, or officially recognized, foreign tourist agencies;
3. leaflets, booklets or similar printed matter dealing with import taxes and duties, with provisions on external trade, with postal, transport and traffic legislation and the like, as well as general maps and plans, all of which having been published as information material by foreign authorities or by official, or officially recognized, foreign tourist agencies;
4. advertising articles distinguished from normal commercial goods by their appearance, nature or quantity; they will not be considered so distinguished if marked in a way which does not materially impair their normal use as commercial goods.

Exemption from duties and taxes of the printed advertising material referred to under sub-paragraph 1 above, and of advertising articles referred to under sub-paragraph 4 above, will be subject to the conditions that their character as advertising media is evident and that their essential purpose is to encourage the purchase or hire of goods produced outside the German customs territory or the purchase of foreign securities or to advertise foreign transport enterprise, banks or insurance companies or to promote travel abroad.

Exemption from duties and taxes will extend to foreign enterprises' instructions, price lists and timetables which chiefly refer to services or to goods produced abroad, and which are not destined to be sold in the German customs territory.

Printed forms for exhibitions or fairs or for services of foreign tourist agencies and hotels will likewise be exempt from duties and taxes if they are destined for distribution free of charge to users of foreign transport enterprises or if they are supplied free of charge to travel or transport enterprises.

These exemptions may be suppressed or restricted in relation to countries not granting reciprocity.