

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 I

DEFINITIONS

Article I

For the purposes of this Convention:

- (a) the term “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 country for the purpose 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.⁽¹⁾

¹Treaty Series 1971 No. 38