

3. Material entitled to the privileges provided by paragraph 1 of this Article shall be exempt, in the territory of the country of entry, from all internal taxes, fees, charges or exactions other or higher than those imposed on like products of that country, and shall be accorded treatment no less favourable than that accorded like products of that country in respect of all internal laws, regulations or requirements affecting its sale, transportation or distribution or affecting its processing, exhibition or other use.

4. Nothing in this Agreement shall require any contracting State to deny the treatment provided for in this Article to like material of an educational, scientific or cultural character originating in any State not a party to this Agreement in any case in which the denial of such treatment would be contrary to an international obligation or to the commercial policy of such contracting State.

ARTICLE IV

1. To obtain the exemption, provided under the present Agreement for material for which admission into the territory of a contracting State is sought, a certificate that such material is of an educational, scientific or cultural character within the meaning of Article 1, shall be filed in connection with the entry.

2. The certificate shall be issued by the appropriate governmental agency of the State wherein the material to which the certificate relates originated, or by the United Nations Educational, Scientific and Cultural Organization as provided for in paragraph 3 of this Article, and in the forms annexed hereto. The prescribed forms of certificate may be amended or revised upon mutual agreement of the contracting States, provided such amendment or revision is in conformity with the provisions of this Agreement.

3. Certificates shall be issued by the United Nations Educational, Scientific and Cultural Organization for material of educational, scientific or cultural character produced by international organizations recognized by the United Nations or by any of the Specialized Agencies.

4. On the filing of any such certificate, there will be a decision by the appropriate governmental agency of the contracting State into which entry is sought as to whether the material is entitled to the privilege provided by Article III, paragraph 1 of the present Agreement. This decision shall be made after consideration of the material and through the application of the standards provided in Article I. If, as a result of that consideration, such agency of the contracting State into which entry is sought intends not to grant the privileges provided by Article III, paragraph 1 to that material because it does not concede its educational, scientific and cultural character, the Government of the State which certified the material, or UNESCO, as the case may be, shall be notified prior to any final decision in order that it may make friendly representations in support of the exemption of that material to the Government of the other State into which entry is sought.

5. The Governmental agency of the contracting State into which entry is sought shall be entitled to impose regulations upon the importer of the material to ensure that it shall only be exhibited or used for non-profit-making purposes.