GENERAL AGREEMENT ON TARIFFS AND TRADE

ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

Tariff Negotiations

WORKING PARTY ON UNESCO

(Document submitted by the delegate of the United States)

PROPOSED REVISION OF DOCUMENT GATT/TN.1/C/5

DRAFT AGREEMENT ON THE TARIFF SYSTEM APPLICABLE TO THE IMPORTATION OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS

ARTICLE III

The provisions of Articles I and II of this Agreement shall not prevent any Contracting State from levying on imported goods under those articles:

1) internal taxes or other internal charges of any kind equal to those applied, directly or indirectly, to like domestic products.

2) fees and charges, other than duties, imposed by governmental authorities or in connection with importation, limited in amount to the approximate cost of services rendered, and not representing an indirect protection to domestic products nor a taxation of imports for fiscal purposes.