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ECONOMIC AND SOCIAL COUNCIL
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IMPLEMENTATION OF THE INTERNATIONAL COVENANT ON
ECONOMIC, SOCIAL AND CULTURAL RIGHTS

Initial reports submitted by States parties under
articles 16 and 17 of the Covenant

Addendum
PARAGUAY

[18 October 1994]

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Article 15

400. In accordance with the Covenant, the Paraguayan constitutional system and civil regulations contain provisions relating to culture, in respect both of its dissemination and of scientific and artistic protection for various inventions and literary works.

401. "In order to promote and disseminate culture in the form of objects, publications or activities in general that have significant value, they shall not be subject to municipal or national taxes. The law shall regulate these exemptions and shall establish a system of incentives for introducing into the country the necessary elements for the pursuit of the arts and of scientific and technological research, as well as for their dissemination both in Paraguay and abroad" (art. 83 of the Constitution).