

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## DRAFT CONVENTION ON SAMPLES AND ADVERTISING MATERIALS

### DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS

(Reference GATT/CP.6/36 and GATT/CP/131)

#### ADDENDUM

Further comments to the Draft Convention and the Draft Recommendations have been received from:

Dominican Republic  
Germany (additional note)  
Indonesia

and are reproduced hereunder.

#### DOMINICAN REPUBLIC

##### ANNEX "C"

1. In accordance with Customs legislation, consular and commercial invoices and bills of lading are required. These documents are necessary for better control of imported merchandise and the Dominican Government has no intention of abolishing or modifying these requirements.
2. Consular duties charged by the Dominican Government are as follows:
  - (a) 3% ad valorem on the value of the goods declared. However, in accordance with recent modification of Customs law, shipments the value of which does not exceed \$100.00, are exempt from any consular documents.
  - (b) \$2.00 for visa of the bill of lading.
3. According to provisions in the Law, consular duties on consular invoices, bills of lading and ship's manifests shall be collected at the port of entry. The Dominican Government does not deem it advisable, at the present time, to modify said provisions.
4. The customs law provides that when there are errors in weight, quantity, material, etc., in the consular invoice, the importers at the time of presenting their customs declaration, or before the moment of dispatching the goods, can place a note on the manifest or write a letter addressed to the Collector of Customs, calling his attention to said errors, without any necessity for a consular correction. Only in case of error in the value declared is a consular correction needed, but in these cases also a note can be placed on the customs declaration, calling attention to the error, and informing that the importer is requesting a consular correction from the exporter or shipper.
5. The charge for each set of consular invoices is 25 ¢.
6. Customs law requires that one original and four copies of the consular invoice should be presented to the consular officer to be visaed.

GERMANY  
(Translation)

Exemptions from Import Duties of samples of negligible value in accordance with German legislation now in force (Article II and Annex to Article II of the Draft International Convention for the purpose of facilitating the importation of commercial samples and advertising material).

A. Samples and specimens which, from their nature and quantity, are usable solely as samples or specimens are exempt from import duties (section 69, paragraph 1, sub-paragraph 24 of the Customs Law, and sections 122 and 123 of the General Customs Regulations).

By "samples" are meant small quantities of goods the purpose of which is to demonstrate the quality of goods of foreign origin or their effect in use.

By "specimens" are meant small quantities of goods from which their nature can be tested.

Samples and specimens which can also be used for purposes other than sampling and testing an article may be rendered useless for other purposes under the supervision of the Customs services.

As a rule, samples and specimens of foodstuffs are not admitted duty-free as samples and specimens, unless they are exempt under the general regulations governing the importation of small quantities of goods.

B. No import duty is charged on samples and specimens of foodstuffs:

1. if they are dispatched as postal packages and the gross weight of each packet does not exceed 250 gr., provided always that, in the case of goods taxable by weight, the duty is less than 300 DM per 100 kg. and, in the case of goods taxable ad valorem, the total Customs value does not exceed 5 DM.

Alcoholic beverages and roasted coffee do not enjoy this privilege, since they are liable to a duty by weight equal to or exceeding 300 DM;

further, the exemption does not apply to:

tea and coffee extracts,  
manufactured tobaccos,  
cigarette paper.

Samples and specimens of tea and green coffee are only exempt if addressed to firms in the trade;

2. if they are dispatched as postal packages having a maximum gross weight of 350 gr. and contain only samples and specimens of dried fruits from tropical countries or other dried fruits (dates, pineapples, citrus fruits, pistachio nuts, figs, currants, other dried grapes, almonds, apples, pears, peaches etc.), of beet or cane sugar, green or roasted cocoa beans, or of unmanufactured, leaf and unstemmed tobaccos, and provided they are addressed to firms in the trade;

3. irrespective of the mode of dispatch, when the weight of each package is less than 50 gr.; in the case of goods taxable ad valorem, exemption is subject to the condition that the Customs value of each package shall not exceed 5 DM.

The following are not granted exemption:

coffee and tea extracts,  
manufactured tobaccos,  
cigarette paper,  
coffee (green or roasted) and tea.

6. The samples and specimens of goods other than foodstuffs listed in paragraphs 2-12 of the Annex to Article II are exempt from import duties in accordance with the provisions of the German General Customs Regulations (Cf. section A above).

INDONESIA

ANNEX "A"

A. Samples of negligible value.

Since 1935 a regulation has been in force which is in accordance with the one contained in articles 1, 2 and 5 of the Draft Convention of the League of Nations of 1935, with the exception that in the Indonesian Regulation the denomination "no saleable value" is replaced by "negligible value".

Consequently the articles 1 and 2 cum annex to article II of the Convention drafted at the Sixth Session are acceptable to the Government of Indonesia.

The application of the conception "negligible value" has in practice never given cause for any trouble.

The enumerative list of products benefiting from the provisions of article II, now inserted as an Annex to article II, has since 1935 served as a guide to Indonesian customs officials with regard to the granting of exemptions as meant in this respect and has proved its usefulness. For this reason the Government of Indonesia is biased in favour of such a list being inserted in the Convention. Although the list gives in general sufficient indications, it seems desirable to mention also "samples of agricultural products" and "samples of produce of the soil".

Finally I wish to advise that in the Indonesian regulations now in force, no limits of weight, quantity or value for samples entitled to exemption have been fixed. The customs authorities give their decisions on these matters, taking account of all circumstances under which the import takes place.

B. Samples chargeable with Import Duties, temporarily admitted into the Territory of Indonesia free of Import Duties:

Since 1926 a regulation in this matter has been in force, corresponding to article 10 of the International Convention relating to the simplification of customs formalities.

In this connection the regulation, as contained in article III of the proposed Draft Convention, is acceptable to Indonesia, except for the parts of this article placed between square brackets. Identity cards for commercial travellers are not required in Indonesia, nor is there, under the present circumstances, any need for such cards. As the introduction of a system of identity cards would mean an additional burdening of the administration, the Indonesian Government thinks it desirable not to insert the relative provisions in the Convention.

C. Catalogues, Pricelists or Trade Notices:

At present there is no general exemption from import duties for this advertising material.

According to the Import Tariff, catalogues, pricelists and trade notices are exempted from customs duties, if they are entirely printed and issued in the shape of a book of more than four pages. There are no objections, however, to modifying the regulations now in force in such a way that the exemption corresponds with the one intended in article IV of the Draft Convention.

D. Cinematograph Films:

For the time being there is no special regulation in Indonesia to allow temporary duty-free importation of cinematograph films. The customs regulations afford enough space for a simple arrangement for this kind of film, analagous to the one for samples with value. In this case too, a time limit for re-exportation of six months will be satisfactory.

Because of the present commercial needs, insertion of article V in the Draft Convention can be agreed upon. The other articles of the Draft Convention are acceptable to the Indonesian Government.

ANNEX "B"

The Indonesian Government has no objections to the text as drafted at the Sixth Session.

ANNEX "C"

Only in one instance since 1 May 1951 has there been applied the system of the Consular Invoice, viz. for imports from Singapore. This regulation is in close connection with the valid regulations for customs and foreign exchange and aims at the speeding up of the customs formalities in Indonesian ports. Bona fide merchants thus benefit from an efficient instrument guaranteeing them quick settling of the required customs formalities. The fee collected for Consular Invoices amounts to 1 o/oo of the value of the goods.

The conditions enumerated under 2 to 6 of the Recommendations are now already enforced.

Although the Government of Indonesia can generally agree with the purpose of the Recommendations, present day circumstances will not allow any alteration in the actually valid regulations, which may be considered as being well in line with the spirit of the Recommendations.

