

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

LIMITED B

GATT/CP/27
16 August 1949

ORIGINAL: ENGLISH

CONTRACTING PARTIES

Schedule X - Czechoslovakia

Note by the Executive Secretary

The Czechoslovak delegation has notified that a Decree of the Czechoslovak Government of July 12, 1949, has made certain modifications to the text of the Czechoslovak Customs Tariff, some of which relate to items contained in Schedule X annexed to the General Agreement on Tariffs and Trade. The Decree mentioned above will take effect on October 1, 1949. The modifications aim at improving the text of the tariff by making it clearer, more logical and more systematic, without prejudice to the rates of duty bound in Schedule X.

The time required for the approval of these changes by the Contracting Parties some of which no longer have their delegation at Annecy, and the time required for technical work in connection with the incorporation of these alterations into the Third Protocol of Rectifications which was already finished and prepared for signature by the Contracting Parties, did not allow the incorporation of these alterations into that Protocol as suggested by the Czechoslovak delegation.

The Executive Secretary proposes therefore the incorporation of the changes in a separate protocol of rectifications. Attached will be found the details of the proposal, together with some explanatory notes which have been prepared by the Czechoslovak delegation in order to facilitate the study of the proposed changes.

Contracting parties are therefore requested to submit any comments on these changes to the Executive Secretary as soon as possible in order that the protocol may be prepared. Delegations which are still at Annecy are requested to communicate their approval or remarks to the Czechoslovak delegation at the Hotel Verdun not later than August 22nd, 1949.

SCHEDULE X

Rectifications requested by Czechoslovakia
First Part

Old Text :

New Text :

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of duty
cx 11	Citrons, lemons, cedrats:		cx 11	Citrons, cedrats, mangoes:	
13	Citrons, limes, cedrats and oranges, in brine; small unripe oranges; orange, cedrat and citron rinds, also ground or in brine			Citrons, cedrats and oranges, in brine; small unripe oranges; orange, cedrat and citron rinds, also ground or in brine:	
14	Dates, pistachios, bananas (pisang): bananas (pisang)		14	Dates, pistachios, bananas: bananas	
cx 17	Pine (cembra) kernels, unshelled; carob-beans, azaroles, edible chestnuts; cocomuts and similar exotic edible nuts; olives, fresh, salted or dried: cocomuts and similar exotic edible nuts including ground-nuts and pecans olives, fresh, dried or salted		cx 17	Pine/cembra/kernels; carob-beans, azaroles, edible chestnuts; cocomuts and similar exotic edible nuts; olives: other: cocomuts and similar exotic edible nuts, including ground-nuts and pecans olives, fresh, dried or salted.	

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
76	Sea shellfish or crustaceans (e.g. oysters, lobsters, sea spiders, crabs, turtles), fresh, also boiled, but not shelled:		76	Sea shellfish or crustaceans (e.g. oysters, lobsters, sea spiders, crabs), turtles, fresh, also boiled, but not shelled:	
(after ex 86)	XI. FATS AND GREASE		(after ex 86)	XI. FATS AND GREASE, FATTY ACIDS AND SIMILAR MATERIALS.	
(after ex 106 ex b)	XIII. BEVERAGES		(after ex 106 ex b)	XIII. BEVERAGES, ETHYL ALCOHOL AND VINEGAR.	
ex 108	Distilled spirituous liquors:		ex 108	Spirituous liquors; ethyl alcohol and products containing ethyl alcohol, not specially mentioned:	
ex a)	Wine distillates: wine distillates, arriving from the country of origin, where they enjoy an officially controlled appellation of origin, and accompanied by a certificate of appellation of origin issued by an authority recognized by the competent authorities of the country of importation:		ex a)	Spirituous Liquors: wine distillates: wine distillates, arriving from the country of origin, where they enjoy an officially controlled appellation of origin, and accompanied by a certificate of appellation of origin issued by an authority recognized by the competent authorities of the country of importation	

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
cx b)	liquors, punch essences and other distilled spirituous liquors with the addition of sugar or other substances; francovka:		cx 2	arack, rum:	
				arack	
				rum	
	liquors and other distilled spirituous liquors with the addition of sugar or other substances		cx 3	other distilled spirituous liquors:	
c)	arack, rum:		cx 4	gin, whisky	
	arack			liquors, punch essences and other distilled spirituous liquors, with the addition of sugar or other substances:	
	rum			liquors and other distilled spirituous liquors, with the addition of sugar or other substances	
cx d)	other distilled spirituous liquors:				
	gin, whisky				
136	Chair cane, raw, not split; sticks and canes, finer, raw		136	Rattans and bamboo, raw: sticks, raw	
Note after 205 c)	Yarn of Manila and sisal hemp or similar spinning materials, unbleached, for the manufacture of plaits for hats, 2500 m. of this yarn weighing 1 kilogram or less, imported through the customs offices in Krnov and Vejprty		Note after 205 c)	Yarn of Manila hemp and sisal hemp or similar spinning materials, unbleached, for the manufacture of plaits for hats, 2500 m. of this yarn weighing 1 kilogram or less, imported through the customs offices specially authorized	
cx 291	Parchment:		cx 291	Parchment paper:	
	parchment, not genuine		cx a)	plain:	
				parchment, not genuine	

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
ex 300			ex 300		
ex a)	of paper pulp, pasteboard, paper, except paper falling under Tariff Numbers 290 b), 294 and 296 c):		ex a)	of paper pulp, pasteboard, paper, except paper falling under Tariff Numbers 290 b), 294 and 296 c):	
380	Photographic dry plates, sensitized		380	Sensitized plates for photography	
401			401		
e)	other articles of asbestos, so far as they do not classify under 409 c), also combined with other materials (except caoutchouc)		e)	other articles of asbestos, also combined with other common or fine materials (except caoutchouc)	
ex 428			ex 428 c		
a)	pig-iron		a)	pig-iron	
c)	ferro manganese, ferro-silicon (50 to 90% Si), ferro-chrome, ferro-nickel, ferro-tungsten, ferro-molybdenum, ferro-vanadium, ferro-aluminium (16)	free	ex c)	ferro-manganese, ferro-silicon (50 to 90% Si), ferro-chrome, ferro-nickel, ferro-tungsten, ferro-molybdenum, ferro-vanadium, ferro-aluminium (16)	
430			430		
	Billets of cast iron and billets of puddled iron, blooms, puddled bars			Billets of cast steel, blooms, flat bars:	free

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
ex 476	Iron furniture except furniture with artistic locksmiths work; gymnastic apparatus:		ex 476	Iron furniture; gymnastic apparatus:	
(after ex 523 c))	XI. MACHINERY, APPARATUS AND THEIR PARTS OF WOOD, IRON OR BASE METALS, EXCEPT THOSE INCLUDED UNDER TARIFF CLASSES XLI. AND XLII.		(after ex 523 c))	XI. MACHINERY, APPARATUS AND PARTS THEREOF, OF WOOD, IRON OR BASE METALS, EXCEPT THOSE INCLUDED UNDER THE TARIFF CLASS XLI.	
ex 528	Steam engines and other engines not specially provided for (except engines falling under the Class XLI. and XLII.); machine tools, permanently combined with steam engines (steam dredging machines, steam-hammers, steam pumps, steam fire engines, and similar machines)		ex 528	Steam engines and other engines not specially provided for (except engines falling under the Class XLI.); machine tools, permanently combined with steam engines (steam dredging machines, steam-hammers, steam pumps, steam fire engines, and similar machines):	

ex Notes to
528

1. Explosive and combustion engines for motor vehicles of the Tariff Number 553 and for airplanes of the Tariff Number 554:
 - b) for airplanes 20.000..
2. Single parts of engines mentioned in the Note 1 imported separately which are completely finished and which can be recognised without doubt as parts of such engines, are subject to the rate of duty applicable to the various types of engines, provided that the importer submits a certificate establishing without doubt that such parts belong to engines of that particular type and weight.

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
ex 528 (cont'd)	Note to 528. Carburetors falling under this Tariff Number are dutiable at the same rate to which are subject carburetors classified under T.No.537.		ex 528 (cont'd)	3. Carburetors falling under this Tariff Number (including Note 1) are dutiable at the same rate to which are subject carburetors classified under Tariff Number 537.	
ex 539	Dynamos and electric motors (except those for automobiles), also permanently combined with mechanical contrivances or apparatus: transformers (rotary or static converters): weighing each:		ex 539	Electrical machines: generators, electric motors (also permanently combined with mechanical contrivances or apparatus) and transformers, weighing each:	
ex 540	Electric telegraph, ringing, signalling and railway safety apparatus; telephones and microphones; lightning arresters (except lightning conductors); electricity measuring and calculating apparatus; weighing each:		ex 540	Electric tele-communication apparatus; signalling and safety apparatus; lightning arresters; electricity measuring and calculating apparatus; weighing each:	
542	Electric lamps (arc lamps, incandescent electric-light lamps and the like), mounted holders for electric lamps; mounted glasses for electric luminous effects; other electro-medical apparatus (including Roentgen apparatus)		542	Electric lighting bodies, sources of light and radiation, mounted holders for sources of light and radiation, electro-medical apparatus	
ex 543	Electric apparatus and electro-technical appliances (regulators, resistances, starters and the like), not specially provided for:		ex 543	Electric apparatus and electro-technical appliances, not specially provided for, such as contact devices, controlling devices, starters, regulators, resistances, electric home appliances and similar:	

Czechoslovak Tariff Item Number	Description of products	Rate of duty	Czechoslovak Tariff Item Number	Description of products	Rate of duty
ex 544	Cable and insulated wire for electric conductions:		ex 544	Electricity conductors, insulated:	
ex 553	Motorcycles, also with sidocar, sidecars imported separately, automobiles with or without motor and bodies imported separately:		ex 553	Motor vehicles:	
ex b)	passenger automobiles (also motor tricycles, both passenger and freight-carrying), chassis with or without motor and bodies imported separately, weighing each :		ex b)	passenger automobiles, motor tricycles, both passenger and freight carrying, chassis with or without motor and bodies imported separately, weighing each:	
ex d)	tractors and motor ploughs:		ex d)	tractors:	
ex e)	airplanes: complete airplanes, weighing each not over 10,000 kilograms ***** complete airplanes, weighing each over 10,000 kilograms..		ex e)	(to cancel the whole text of the paragraph e))	
(after ex 553 ex o)			(after ex 553 ex e)	to insert the heading : " A i r c r a f t : " (into the centre of the column "Description of products")	

Czechoslovak Tariff Item Number	Description of products	Rate of Duty	Czechoslovak Tariff Item Number	Description of products	Rate of Duty
ex 554	Automobile and airplane engines:		ex 554	Aircraft:	
b)	airplane engines		ex b)	heavier than air	
	Note to 554. Carburetors falling under this Tariff Number are dutiable at the same rate to which are subject carburetors classified under T.No. 537.		ex 2	with propelling machinery: complete airplanes, weighing each: not over 10,000 kilograms... over 10,000 kilograms	40% 25%
Note to 554 (1st sentence)	Single parts of engines under this Tariff number imported separately, which are completely finished and which can be recognized without doubt as parts of such engines, are subject to the rate of duty applicable to the various types of engines, provided that the importer submits a certificate establishing without doubt that such parts belong to engines of that particular type and weight.		Note to 554 (1st sentence)	(to cancel the whole text)	
X) ex 571		3,000.--	ex 571		per 100 Kg. 3,000.--
(after ex 614 a))			(after ex 614a))	(to insert the following new item):	
			Note after 614	Mastics and glues, prepared for retail sale	2,000.--

Explanations regarding the various items altered
by the proposed modifications of the text

- ex 11, ex 13 "Lemons" ("limes") are comprised under "citrons", which, moreover, complies with the Geneva Customs international nomenclature (1937).
- ex 17 New sub-item a) which does not appear in Annex 1, comprises "pine kernels".
- ex 108 New sub-item b) which does not appear in Annex 1, comprises "ethyl alcohol and goods not specially provided for, with an admixture of such alcohol" (such as mentholated spirit, etc.)
- 136 The new text is clearer than the old text; no change has been made in the kind of goods specified under this item.
- 205 c) Note The Custom-house at Vejprty having meanwhile been closed as a consequence of the very restricted operations there, it has appeared preferable to omit, in the new autonomous text of the Tariff, the enumeration of certain specially mentioned Custom-houses.
- ex 291 New sub-item b) which does not appear in Annex 1 comprises parchment paper "gold, silver, with gold or silver designs, lace, perforated, with impressed designs, grained or goffered". Parchment paper of that kind was classified, until now, under No. 294 or No. 296 c) respectively. As a consequence, the provisions of the General Agreement do not apply to parchment paper of new sub-item 291 b), but only to sub-item 291 a), the contents of which correspond with former No. 291.
- ex 300 The change made to the heading of sub-item 300 a) agrees with that made to No. 291. Considering that part of the text of Nos. 294 and 294 c) has been excluded from sub-item 300 a), and that, with such excluded part, a new sub-item ~~291~~ b) has been established, it is obvious that the contents of sub-item 300 a) have undergone no change as a consequence of the new text.
- Moreover, this question is of no practical consequence for Ex sub-item 300 a) (Spools and tubes for winding yarn upon).
- 401 Articles classified under sub-item 409 c) are those combined with ~~very~~ fine materials; it was, therefore, the combination with ordinary materials and fine materials, but not with rubber, which was admitted under said sub-item and it is also what is stated by the new text in a clearer manner than by the old text.

- 430 The change of text merely concerns the terms employed, no change in the contents of this number having taken place.
- ex 476 Iron furniture with artistic locksmiths' work shall, henceforward, no longer be excluded from assessment under this number. Considering that, as regards goods enumerated under the two Ex sub-items appearing under this number in the General Agreement, an ornament with artistic locksmiths' work does not appear to be taken into account, the Czechoslovakian Delegation has not thought it necessary to propose that the text of these two Ex sub-items be restricted to the present wording.
- ex 528 Automobile and airplane engines, classified until now under No. 554, are specified, in the new text of the Tariff, under No. 528 (under which were already classified all other internal combustion or explosion engines), where a new Note (Note 1) is created for them in which the present duty rates are maintained (i.e. the rates of No. 554). As a consequence, it was also found necessary to strike out, in the heading of No. 528, the exception concerning Class XLII (in which appeared No. 554 with its former wording: automobile and airplane engines). In relation with this change of classification, it has been found necessary to transfer Note to No. 554, the first sentence of which is consolidated in the General Agreement, to the Notes to No. 528 (as Note 2). The conventional Note to No. 528 (regarding carburettors) now becomes, therefore, Note 3 to the said Number.
- ex 539, ex 540, The change of text merely concerns the terms employed, no change
ex 542, ex 543, in the contents of these numbers having taken place.
ex 544
- ex 553 Apart from a few changes in the text of the headings (which, however, have no consequence as regards Ex sub-items inserted in the General Agreement), there is an important change: Sub-item 553 e) (airplanes) has been deleted and airplanes are now classified under No. 554.
- ex 554 The present text is transferred to Note 1 to No. 528 (see above); the text of the conventional Note to No. 554 (carburettors) is transferred, therefore, to Note 3 to No. 554. As regards the new text of No. 554, the General Tariff has been sub-divided as follows: Sub-item a) Aircraft less heavy than air; Sub-item b) Aircraft heavier than air: 1) Working without

Explanations regarding the various items altered
by the proposed modifications of the text

- ex 11, ex 13 "Lemons" ("limes") are comprised under "citrons", which, moreover, complies with the Geneva Customs international nomenclature (1937).
- ex 17 New sub-item a) which does not appear in Annex 1, comprises "pine kernels".
- ex 108 New sub-item b) which does not appear in Annex 1, comprises "ethyl alcohol and goods not specially provided for, with an admixture of such alcohol" (such as mentholated spirit, etc.)
- 136 The new text is clearer than the old text; no change has been made in the kind of goods specified under this item.
- 205 c) Note The Custom-house at Vejprty having meanwhile been closed as a consequence of the very restricted operations there, it has appeared preferable to omit, in the new autonomous text of the Tariff, the enumeration of certain specially mentioned Custom-houses.
- ex 291 New sub-item b) which does not appear in Annex 1 comprises parchment paper "gold, silver, with gold or silver designs, lace, perforated, with impressed designs, grained or goffered". Parchment paper of that kind was classified, until now, under No. 294 or No. 296 c) respectively. As a consequence, the provisions of the General Agreement do not apply to parchment paper of new sub-item 291 b), but only to sub-item 291 a), the contents of which correspond with former No. 291.
- ex 300 The change made to the heading of sub-item 300 a) agrees with that made to No. 291. Considering that part of the text of Nos. 294 and 294 c) has been excluded from sub-item 300 a), and that, with such excluded part, a new sub-item ~~291~~ b) has been established, it is obvious that the contents of sub-item 300 a) have undergone no change as a consequence of the new text.
- Moreover, this question is of no practical consequence for Ex sub-item 300 a) (Spools and tubes for winding yarn upon).
- 401 Articles classified under sub-item 409 c) are those combined with ~~very~~ fine materials; it was, therefore, the combination with ordinary materials and fine materials, but not with rubber, which was admitted under said sub-item and it is also what is stated by the new text in a clearer manner than by the old text.

- 430 The change of text merely concerns the terms employed, no change in the contents of this number having taken place.
- ex 476 Iron furniture with artistic locksmiths' work shall, henceforward, no longer be excluded from assessment under this number. Considering that, as regards goods enumerated under the two Ex sub-items appearing under this number in the General Agreement, an ornament with artistic locksmiths' work does not appear to be taken into account, the Czechoslovakian Delegation has not thought it necessary to propose that the text of these two Ex sub-items be restricted to the present wording.
- ex 528 Automobile and airplane engines, classified until now under No. 554, are specified, in the new text of the Tariff, under No. 528 (under which were already classified all other internal combustion or explosion engines), where a new Note (Note 1) is created for them in which the present duty rates are maintained (i.e. the rates of No. 554). As a consequence, it was also found necessary to strike out, in the heading of No. 528, the exception concerning Class XLII (in which appeared No. 554 with its former wording: automobile and airplane engines). In relation with this change of classification, it has been found necessary to transfer Note to No. 554, the first sentence of which is consolidated in the General Agreement, to the Notes to No. 528 (as Note 2). The conventional Note to No. 528 (regarding carburettors) now becomes, therefore, Note 3 to the said Number.
- ex 539, ex 540, The change of text merely concerns the terms employed, no change
ex 542, ex 543, in the contents of these numbers having taken place.
ex 544
- ex 553 Apart from a few changes in the text of the headings (which, however, have no consequence as regards Ex sub-items inserted in the General Agreement), there is an important change: Sub-item 553 e) (airplanes) has been deleted and airplanes are now classified under No. 554.
- ex 554 The present text is transferred to Note 1 to No. 528 (see above); the text of the conventional Note to No. 554 (carburettors) is transferred, therefore, to Note 3 to No. 554. As regards the new text of No. 554, the General Tariff has been sub-divided as follows: Sub-item a) Aircraft less heavy than air; Sub-item b) Aircraft heavier than air: 1) Working without

propelling machinery: 2) Working with propelling machinery. Considering that the Geneva negotiations in 1947 were only concerned with airplanes proper, namely with aircraft heavier than air and operated by engines, it is proposed to insert Ex sub-item "complete airplanes etc." only under the new sub-item 554 b) 2.

Note to
No. 554
1st sentence

The present text is transferred to Note 2 to No. 528.

After
ex 614 a)

According to the Commentary to the Customs Tariff, for the year 1947, No. 627 not only included goods mentioned in the Tariff (colours in the form of tablets, etc.) but also mastics and glues put up for retail sale and coloured waxes put up for retail sale. At the time of the revision of the General Tariff, it was decided to mention said mastics and glues, as also coloured waxes, expressly under their respective Tariff numbers (with the former general rate of 2,700 Crowns per 100 kilog. to which they were liable under No. 627).

Considering that the Geneva negotiations were not only concerned with "colours in the form of tablets, etc." of No. 627, but also with mastics and glues classified under said number according to the Commentary to the Customs Tariff, it is now necessary to add, in Schedule X, a new item (Note after No. 614) with the agreed rate of 2,000 Crowns per 100 kilog.

As regards coloured waxes put up for retail sale, which are now classified under sub-items 81 c) (animal wax) and 94 b) 3 (vegetable wax), it is proposed not to mention anything in this connection in Schedule X, considering that the Geneva negotiations were not concerned in such waxes.

ex 630

The new text of the General Tariff is slightly more detailed than the former text, no change having been made to the contents of the items under which appear the two conventional Ex sub-items (fish oil).

