

GENERAL AGREEMENT ON TARIFFS AND TRADE

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FRANCE-TUNISIA CUSTOMS UNION

Memorandum submitted by the French Delegation

In a communication addressed to the Executive Secretary on 13 February 1956, and distributed under symbol No. L/475, the French Government informed the CONTRACTING PARTIES that the Economic and Financial Convention of 3 June 1955, creating a Customs Union between France and Tunisia, and the Protocol of Application for the said Convention, entered into force as from 1 January 1956.

A copy of the common tariff of the France-Tunisia Customs Union was distributed to each of the contracting parties. The texts of the Convention and of the Protocol of Application are appended to document L/475.

The aim of the present memorandum is to set out, pursuant to the provisions of paragraph 7(a) of Article XXIV, the changes introduced in trading conditions and customs tariffs previously applied in each of the constituent States of the Customs Union.

I.

TRADE SITUATION PRIOR TO THE ESTABLISHMENT OF THE CUSTOMS UNION

(A) Tariff provisions

Trade between France and Tunisia was previously regulated by the Act of 30 March 1928, by which a partial customs union between the two countries was established. According to this Act, and the texts issued subsequently to supplement or amend it, Tunisian goods included on the list entitled "customs union list", as published by Decree, were admitted free of duty into the French customs territory such as it is defined by Article 1 of the Customs Code.

"The French customs territory includes the territories of continental France, of Corsica, of the French islands bordering on the French coast, and of the French overseas departments and of Algeria, including their territorial waters."

Tunisian goods not included in the customs union list were liable to minimum metropolitan duties throughout the customs territory.

On a basis of reciprocity, goods originating from the French customs territory could be imported into Tunisia free of duty if included on the customs union list; otherwise they were liable to the duties shown in a special column of the Tunisian tariff.

The Tunisian tariff, the nomenclature of which was a close copy of the French tariff, included two columns: (i) goods originating and coming from the French customs territory, and (ii) goods of any other origin.

Since the tariff was recast in accordance with the Decree of 30 December 1948, customs duties were almost entirely calculated on an ad valorem basis; the remark "special class" (régime spéciale) found opposite a very large number of tariff items, indicated that they were products mentioned in the customs union list which could be imported into Tunisia free of duty when their origin and source were the French customs territory.

The customs union list included the greater part of the goods traditionally traded between France and Tunisia including, for example, animals and butcher meats, dairy products, fish, fresh and dried fruit and vegetables, cereals and their flours, refined vegetable oils, preserved foods, confectionery and sweetmeats, furniture, thread, tissues, ready-made articles of clothing in all textiles, footwear, glasswear, semi-finished copper products, cutlery, copper articles of adornment, office machines and apparatus, etc.

In addition, France was also entitled to preferential rights for the greater part of the articles not included on the customs union list. Thus, for example, the following goods could be imported into Tunisia free of duty: all products of the iron-smelting industry, semi-finished products in non-ferrous metals other than copper, metal objects, civil engineering material, machine tools, electrical articles of construction, motor vehicles, whereas similar products of foreign origin were liable to customs duties generally fixed at 10 per cent (30 per cent on motor vehicles). For other tariff items, the duty was generally 5 per cent for French goods and 10 per cent for foreign products. In a few rare cases, however, French goods paid the same duty as like foreign products.

Foreign goods imported into Tunisia paid the duties required by the Tunisian tariff, except in the case of products mentioned in the customs union list, for which duty was paid in accordance with the metropolitan tariff.

A special system was introduced by the Decrees of 20 November 1927, 19 July 1928 and 7 January 1929 for wines, unfermented harvest wines and distilled beverages of French or Algerian origin and source, which subject to certain existing prohibitions could be imported free of duty into Tunisia. Subject to the same reservations, the same beverages of foreign origin were subject to French duties on importation into Tunisia. Wines obtained from the fermentation of fresh grapes, dessert wines, mistelles and Tunisian wines with fermentation arrested by sulphur were free from duty within quota limits when imported into French customs territory; quantities imported over and above the contingent paid minimum customs duty.

(B) Conditions of preferential tariff

(a) - On importation into France:

The application of the preferential tariffs mentioned above was governed by the following conditions:

1. - The products had to be shipped in direct consignment from Tunisia.
2. - They could be despatched, except in the case of exports to Algeria effected overland, only through the ports of Tunis, La Goulette, Bizerta, Sousse, Monastir, Mahdia, Sfax, Gabes, Djerba, Zarzis and Tabarka.
3. - They had to be accompanied by a certificate of origin issued by the authorities in the place of departure and countersigned by the customs authorities of the port of embarkation.
4. - They had to be transported by French vessels.

(b) - On importation into Tunisia:

In order to be entitled to a preferential tariff, the goods had to be shipped in direct consignment from the French customs territory; that is to say, transported by the same vessel from the place of departure to their destination, without a call at any port in complete absence of conditions making any such call possible. The goods had to be accompanied by permits issued by the customs authority of the port of embarkation.

Goods transported from France to Tunisia, and vice versa, not complying with such conditions were required to pay minimum rates of duty on importation into France and, on importation into Tunisia, the French tariff rates or the autonomous Tunisian duties applicable to the goods according to each individual case.

Foreign goods having paid customs duties in Tunisia and re-exported to French customs territory, paid the difference, if any, between the Tunisian and the metropolitan tariff.

(C) Restrictions on imports

Trade in goods between the two territories was not subject to the controls exercised over foreign trade and exchange transactions. The only exceptions to this freedom of trade arose out of the application of prohibition measures adopted in one or other, or both, of the two territories for reasons of security, health, protection of patents, trademarks, authors' rights and rights of reproduction or to ensure the functioning of monopolies.

On the other hand, products of foreign origin were on entry into Tunisia subject to the same regulations as those applied in the Metropolis in connexion with quantitative restrictions. The liberalization measures introduced in France in connexion with the OEEC had not, however, been extended to Tunisia.

II.

THE SITUATION RESULTING FROM THE FORMATION OF THE CUSTOMS UNION

Although the economic importance of the decision taken by the French and Tunisian Governments to constitute their respective customs territories into a Customs Union is considerable, it should not be forgotten that, as described in the first part of this memorandum, a partial customs union which, however, covered the greater part of French-Tunisian trade, had already been in existence since 1928 between France and Tunisia.

One of the consequences of the Economic and Financial Convention of 3 June 1955, was to make the partial customs union total. Now, this fact implies not only the abolition of all customs barriers between France and Tunisia but also the suppression of the previous French and Tunisian tariffs and their replacement by a common customs tariff. From now on, the same prohibitions and restrictions, the same customs duties and, generally speaking the same laws and customs regulations, will in principle apply to the trade of both members of the Customs Union with foreign countries.

(A) - Tariff provisions

Relationships within the territory of the Union are governed by Chapter IV of the Protocol of 30 December 1955 relating to the Customs Union between France and Tunisia. Article 12 of the Protocol states that "products originating in one of the territories of the Union shall not, when shipped in direct consignment to another territory within the Union, be subject to any prohibition or restriction or to any customs duty either when going out of the territory of origin or coming into the territory of destination".

They may not be subject to internal taxes or other internal charges of any kind in excess of those applied to like domestic products. In addition, products originating in the Union may in no case be subjected in one of its constituent territories to less favourable treatment than products of foreign origin of the same kind.

The free circulation of goods between the two countries extends, from a tariff standpoint, also to foreign goods imported into one of the territories of the Union after payment of the common customs duties and observance of the common customs regulations. Exception is made to this general rule when foreign goods are, in special cases, required to pay in the country of first arrival in the Union, customs duties or other charges lower than those applicable in the territory of destination. In such cases, foreign goods pay the difference between the duty payable in the territory of destination and that paid by them in the territory of first arrival.

Special regulations have been issued in connexion with products of foreign origin which are transformed or undergo additional processing in one of the territories of the Union and are then shipped to another territory within the Union. These regulations are set out in Article 14 of the Protocol. To put it shortly, free circulation is granted to goods processed in a territory of the Union, such as raw materials and semi-finished products of foreign origin, provided that the processing has caused the said products to lose their original character and that the value of the products does not exceed 25 per cent of the value of the processed goods.

For the application of these regulations, importers may be required, in each of the constituent States of the Union, to provide the necessary proof of the conditions in which processing took place and the quantity and value of raw materials and semi-finished products utilized.

When processing has taken place under a suspended customs duties system, duties and related charges in operation in the territory of destination must be paid on foreign raw materials used, as they were before processing took place.

(B) - Procedure for changing the tariff of the Union

Article 7 of the Protocol of Application states that the customs tariff of the Union may be modified only by common agreement between the two contracting parties. Such agreement is, however, expressly required only if the modifications contemplated by one of the contracting parties are likely to affect the interests of the other party. This Article of the Protocol corresponds to Article XIII of the Convention according to which: "customs duties applicable to products which present directly or indirectly a positive interest for either country shall not be modified without the agreement of the country concerned."

There has been established, therefore, for each of the contracting parties a list of important goods. These lists are contained in Annex VI to the Protocol of Application. List A mentions the products of direct or indirect positive interest to France. List B which mentions the products of direct or indirect positive interest to Tunisia, is divided into two parts; Part I incorporating products for which any reduction or suspension of the common tariff duty requires prior agreement by Tunisia, Part II including products for which Tunisia agrees that France shall act on its behalf, after consultations, to safeguard the common interests of the two States.

Furthermore, in order to facilitate the necessary readaptations and to ensure that the administration of the common tariff does not bring about a notable increase in the cost of living, hamper unduly the process of equipment, hamper the normal flow of supplies, or generally result in appreciable disturbances to economic life, the Protocol authorises temporary or partial suspensions of payment of customs duties. The items in respect of which total or partial suspension of duties in Tunisia may be authorized are listed in Annex VII of the Protocol.

(C) - Conditions of admission to the Customs Union

(a) Three copies of the exit declaration signed by the customs authorities of the place of departure must be appended to the entry declaration for the territory of destination in respect of goods originating in a territory of the Union. These documents must give the details necessary to enable the administration of the territory of destination to compute exactly all possible customs duties and related charges.

Exception to the obligation to supply three copies of the exit declaration are, however, made in connexion with goods sent by letter post, parcel post or by air.

(b) The rule concerning shipment in direct consignment which existed before the formation of the Customs Union has been maintained (Article 15 of the Protocol). Goods originating or processed in one of the territories of the Union are subject to duties and related taxes when shipped indirectly to another territory of the Union. In case of indirect shipment, foreign goods are also taxed as if they had arrived directly from their country of origin.

The France-Tunisia Agreement concerning maritime navigation, signed at Tunis on 28 December 1955, reserves the right to transport goods between Tunisian ports and French ports (those of French overseas departments excepted) for vessels flying the French flag or a flag having the same standing, and vessels flying the Tunisian flag.

IMPORT RESTRICTIONS

Products originating in one of the territories of the Union and imported into another territory within the Union are not subject to any trade restrictions or prohibitions or customs duty on production of proof of origin and shipment in direct consignment. The same applies in the case of foreign goods for which it is stated on the accompanying documents that such formalities have been completed in the territory of consignment.

Other foreign products are subject to such foreign trade controls in the usual conditions.

Each of the two States remains free to impose on its trade with the other prohibitions or restrictions in the nature of those mentioned in Article XX of the General Agreement. Items affected by such prohibitions and restrictions, which are also applicable to trade with foreign countries, are listed in Annexes VIII (monopoly products) and IX of the Protocol of Application relating to the France-Tunisia Customs Union.

III.

THE FRANCE-TUNISIA CUSTOMS UNION AND GATT

The France-Tunisia Customs Union is the outcome of Article II of the Economic and Financial Convention signed in Paris on 3 June 1955. This Article reads as follows:

"Recognizing that the prosperity and stability of their economies can best be secured through an expansion of their mutual trade, France and Tunisia agree to constitute their respective customs territories into a Customs Union."

Moreover, the preamble to the Protocol of Application relating to the Customs Union between France and Tunisia states:

"The Government of France and the Government of Tunisia, considering that the conduct of the commercial policy of the two countries should be regulated on a basis of mutual advantages and, to that end, that recourse should be had to that international instrument known as a 'Customs Union',"

Agree as follows:

"The Customs Union to be established under provisions of Chapter II of the Economic and Financial Convention shall be established in conformity with the provisions of Article XXIV of the General Agreement on Tariffs and Trade in order that the Union may be recognized internationally without previous discussion in the relevant international bodies."

From the above it is clear that the French and Tunisian Governments have throughout been fully aware of the undertakings to which they have subscribed directly and indirectly within the context of GATT. It was, therefore, on the basis of the principles proclaimed in Article XXIV that the France-Tunisia Customs Union has been established.

(a) The France-Tunisia Customs Union corresponds fully to the definition given in paragraph 8 of Article XXIV.

It involves no exception either to the principle whereby uniformity of tariffs and other customs regulations are applied "substantially" to foreign countries, nor to that whereby customs duties and other restrictive regulations of commerce are "substantially" eliminated within the Union.

Adaptations rendered necessary by the special economic situation of the two countries are made so as not to prejudice these two principles.

(b) The notification required by paragraph 7(a) was given to the contracting parties in good and due time. (Declarations made before the CONTRACTING PARTIES on 21 December 1954 and 2 December 1955).

(c) In accordance with the provisions of paragraph 5(a) of Article XXIV, the customs duties fixed by the Union in respect of trade with contracting parties not parties to the Union are, on the whole, not higher or more restrictive than the general incidence of duties and the regulations of commerce applicable in the constituent territories prior to the formation of the Union.

On the whole, the duties of the Tunisian tariff were of a lower incidence than the French tariff. Considering the relative importance of the volume of trade of each of the two countries with countries outside the Union, the common tariff is nearer to the former French tariff than to the former Tunisian tariff. Calculations made on the basis of customs receipts show that the application of the new common tariff has resulted, for Tunisia, in increased customs receipts to the order of 545 million francs for tariff items where this tariff implies an increase in the rates previously applied, and in a reduction of customs receipts amounting to 24 million francs for items for which the common tariff implies a reduction of the duties previously paid under the Tunisian tariff. The tables annexed to this document show the reductions which have been authorized in the French tariff and in the Tunisian tariff in order to maintain the average tariff incidence of the tariffs previously required by paragraph 5(a) of Article XXIV of the General Agreement.

(d) Paragraph 6 of Article XXIV states that if, in fulfilling the requirements of paragraph 5(a), a contracting party proposes to increase any rate of duty inconsistently with the provisions of Article III, the procedure for the withdrawal of concessions set forth in Article XXVIII shall apply. It also states that due account must be taken of the compensation already afforded by the reductions brought about in the corresponding duty of the other constituents of the Union.

The French Government is prepared to submit to the procedure of Article XXVIII concerning the withdrawal of concessions; it considers, however, that the reductions of agreed duties which it declares itself ready to consolidate in the GATT schedules should compensate for the increase of consolidated rights which have been entailed by the formation of the France-Tunisia common tariff.

(e) The France-Tunisia Customs Union also meets the requirements of paragraph 9; in practice, nothing is changed in connexion with the preferential system applied previously to the territories mentioned in paragraph 28 of Article I.

TABLE A

DUTY REDUCTIONS IN THE FRENCH TARIFF
GRANTED UNDER THE CUSTOMS UNION TARIFF

Tariff Item Number	Description of products	Duty previously applicable	Common tariff applicable
09-02	Tea:		
	A, black.	30%	20%
	B, green	45%	30%
ex 38-19	V. Catalysts for petroleum refining	30%	22%
73-14 C	) Wire, whether or not coated,		
73-15 A VII b	) but not insulated, of iron		
73-15B1 VII b	) or steel, high carbon steel,	25%	20%
73-15B2 VII b	) constructional alloy steel or) other alloy steel,) - clad		
73-12 CV a 2	) Hoop and strip, cold-rolled,		
ex 73-15 AV cl	) of iron or steel, high carbon		
ex 73-15 B1 Vcl	) steel, constructional alloy		
ex 73-15 B2 Vcl	) steel or other alloy steel) - clad		
ex 73-18 A and B	Tubes and pipes:		
	- of alloy steel	24%	22%
73-19	High-pressure conduits of steel	25%	20%
73-20 C	Tube and pipe fittings (for example, joints, elbows, unions, etc.), of iron or steel: - Other.		
		25%	24%
73-22 A	Reservoirs, tanks, vats and similar containers, of iron or steel, of a capacity exceeding three hundred litres - with heat-insulating or lining of ebonite		
		25%	22%
73-24	Compressed gas cylinders and similar pressure containers, of iron or steel		

Tariff Item Number		Description of products	Duty previously applicable	Common tariff applicable
73-24 (cont'd)	A	- weldless	25%	22%
	B	- other	25%	22%
73-29 C		Chain and parts thereof, of iron or steel		
		- Links, rings, etc...	25%	20%
73-37		Central heating boilers, not electrically operated:		
	A	- of cast iron	25%	23%
	B	- other	25%	23%
73-40 Jc		Other articles of iron or steel:		
		- other:		
		- - of iron or steel:		
		- - - of sheet or plate, hoop or strip:		
		- - - - of stainless steel	28%	25%
74-09	A	Reservoirs, tanks, vats and similar containers, of copper, of a capacity exceeding 300 litres:		
		- Heat-insulated or lined with ebonite	25%	22%
74-13		Chains and parts thereof, of copper	25%	22%
76-09		Reservoirs, tanks, vats and similar containers for any material, of aluminium, of a capacity of 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	25%	22%
76-10 D		Casks, drums, cans, boxes and other containers, of aluminium:		
		- other	25%	22%
76-11		Compressed gas cylinders and similar pressure containers, of aluminium	25%	24%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff applicable
76-16	Other articles of aluminium:		
A	- Containers of the types specified in heading No. 76-09, of a capacity of 300 litres or less	25%	22%
B	- Chains other than transmission chains, assembled or not; links, rings, split rings, spring rings, etc.....	25%	22%
77-02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; etc...	32%	28%
77-03	Other articles of magnesium	30%	28%
78-06	B Other articles of lead:		
	- other	28%	25%
79-06	Other articles of zinc:		
C	- other	28%	25%
80-06	Other articles of tin:		
C	- other	28%	25%
81-04 I b	Other base metals:		
	- other:		
	-- other	30 & 28%	25%
83-02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, etc.:		
B	- catches (including ball spring catches, etc.,) door and sash bolts and latches (not falling within heading No. 83-01)	25%	22%
C	- automatic door-closers (including swing-door hinges) parts thereof	25%	22%
D	- other	25%	22%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff applicable
84-06 Db	Internal combustion piston engines: - other engines: -- other, weighing per unit more than 100,000 kgs	25%	21%
ex 84-10 B	Delivery pumps equipped with measuring mechanisms: - multiple operation apparatus	22%	20%
84-11 Fb	Fans and blowers (other than those falling within heading No. 85-06) and parts thereof: - parts	25%	20%
ex 84-30 E	Machinery for the preparation of meat, fish, vegetables or fruit	18%	16%
ex 84-34 H	Machinery, apparatus and accessories for typefounding, etc: - Other (apparatus and accessories, halftone screens and tools for reproduction by photogravure and intaglio printing)	22%	20%
ex 84-38 Bc	Auxiliary machinery for use with machines for making tulle, lace and gimped yarn: - shuttle changing mechanisms	22%	10%
Bg	Auxiliary machinery for use with embroidery machines: - card punching machines, machines for mounting on Jacquards to enable certain of the cards to remain in position while more than one weft is inserted; control mechanisms; spool winders	22%	10%
Cg and H	Accessories and parts for machines for making tulle, lace and gimped yarns and for their auxiliary machinery falling within sub-heading B: - slides, bobbins, combs, slide bars for flat machines	22%	10%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff duty
ex 84-38			
Cg and H	- slays, pirms . . . , for circular machines	22%	10%
Ck and l	Accessories and parts thereof for embroidery machines and for their auxiliary machinery:		
	- shuttles	20%	10%
	- shuttle boxes, including their plates; clamps	22%	10%
84-40 Cb	Clothes-washing machines, with a dry linen capacity not exceeding 6 kgs.; domestic wringers and mangals:		
	- other	20%	18%
E	Machines of a type used for printing on textiles, leather, wall-paper, wrapping paper, linoleum or other materials	22%	20%
84-46 C	Machine-tools for working stone, ceramics,, glass etc.		
	- other	25%	22%
84-61	Taps, cocks, valves and similar appliances . . . :		
	- pressure reducing valves		
	- single operation:		
ex A	- - with servo-motor	30%	25%
	- other, with or without servo-motor	30%	25%
B a	- other:		
	- - Automatic	25%	22%
84-65 C	Machinery parts not falling within any other heading in this chapter:		
	- other parts:		
	- - of cast iron:		
b	- - - worked	22%	20%
c	- - of stainless steel or nickel	25%	22%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff duty
85-02 B	Electro-magnets and electro-magnetic lifting heads	25%	22%
85-13 A	Transmitters and receivers for teletypewriters or teleprinters, and for picture telegraphic apparatus; "tele-composing" apparatus; apparatus for long distance or carrier-current systems	25%	22%
	Non-automatic apparatus for making and breaking electrical circuits: - open or mounted in oil, weighing each:		
85-19 A a	- - more than 1 kilogramme	25%	22%
A c	- other	25%	22%
	Potentiometers and rheostats, weighing each:		
85-19 E a	- more than 1 kilogramme	25%	22%
E b	- 1 kilogramme or less	25%	22%
85-19 F	Voltage regulators	25%	22%
85-21 D a	Gas filled and mercury arc rectifying valves tubes	25%	22%
87-03	Special purpose motor lorries and vans, but not including the motor vehicles of heading No. 87-02	35%	30%
90-14 D c	Navigational instruments - other: - - for air navigation (automatic pilots, mach-meters, etc.)	20%	18%
90-18 B a	Gas masks	30%	25%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff applicable
90-24 B b	Thermostats, weighing each: - 3 kilogrammes or more	30%	25%
ex90-24 E	Flowmeters other than those indicating only the rate of flow	30%	25%
90-25 B	Calorimeters	30%	25%
90-26 A	Gas meters	25%	22%
90-28 C b	Thermostats	25%	22%
ex90-29	Parts or accessories for the articles falling within heading Nos. 90-23, 90-24, 90-26, 90-27 or 90-28 - recording and pre-payment devices, etc.	25%	20%
84-19 E b	Dish washing machines: - other	20%	18%
84-37	Weaving machines, knitting machines and machines for making tulle, etc. ...	.	.
C	- tulle and lace machines, gimping looms - embroidery machines	22%	10%
		22%	10%

TABLE B

DUTY REDUCTIONS IN THE TUNISIAN TARIFF
GRANTED UNDER THE CUSTOMS UNION TARIFF

Tariff Item Number	Description of products	Duty previously applicable	Common tariff duty
09.02	Tea:		
	A, black	30%	20%
	B, green	45%	30%
12.01	A. Ground-nuts, in the shell or shelled	15%	10% but not less than Frs.500 per gross Kg.
	D. Soya beans	10%	5%
	E. Castor oil and physic (pulza) seeds	10%	8%
	H. Sunflower seeds	15%	10%
	J. Hemp seeds	10%	8%
	L. Sesamum seeds	15%	10%
	Q. Oil seeds and oleaginous fruit, other	15%	10%
13.02 ex B	Gums	10%	Ex.
C a	Gums-resins and resins (pine resin, turpentine)	15%	10%
D	Natural balsams	10%	Ex.
ex 16.03) ex 21.05)	Meat extracts	15 and 20%	Ex. and 15%
ex 21.01	Chicory	20%	10%
25.19	Natural magnesium carbonate	10%	Ex.
28.27	Lead oxides	15%	12%
28.46 ex A	Sodium borates	15%	Ex. and 5%

Tariff Item Number	Description of products	Duty previously applicable	Common tariff applicable
28.56 A	Siliconcarbides	15%	10%
33.01 ex A	Essential oils	10%	Ex. and 5%
33.06 ex A	Non-alcoholic perfumery	12%	10%
	ex B & C Dentifrices and hair preparations	12%	10%
38.19 B	Crude amyl alcohol (fusel oil)	10%	5%
43.01	Raw furskins	3%	Ex.
ex 43.02	Dressed furskins	3%	Ex.
ex 44.03)	Fine wood	5%	Ex.
ex 44.04)			
ex 44.25)			
ex 44.26)	Industrial wooden articles	10%	4 to 8%
ex 44.28)			

