

GENERAL AGREEMENT ON
TARIFFS AND TRADE

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CUSTOMS TARIFF AND TRADE CONTROLS OF YUGOSLAVIA

The Government of Yugoslavia has transmitted the attached "notification" describing the measures which it has recently taken in the field of customs tariff and import and export controls, following the announcements made by the Yugoslav Government last year as noted in documents L/1337 and L/1378.

This notification is circulated to the contracting parties for their information, and will be taken into account in the next annual review under the Declaration of 25 November 1959.

NOTIFICATION

1. In its memorandum, No. L/1338 of 7 November 1960, transmitted to the members of the General Agreement, the Yugoslav Government notified its intention of making substantial changes at the beginning of 1961 in its foreign exchange and external trade system. It was emphasized on that occasion that the said changes had been rendered necessary by Yugoslavia's economic development, and represented only part of the general measures introduced to improve the Yugoslav economic system as a whole. In view of the foregoing, all these measures, and particularly those concerning the foreign exchange and external trade system, are designed to contribute to the ultimate liberalization of Yugoslavia's foreign trade and hence to the strengthening and enlargement of Yugoslavia's commercial and economic relations with foreign countries.
2. In order to introduce these changes, the Yugoslav Government enacted the Decree on Foreign Exchange Control, which constitutes the fundamental element of these changes, and is published in the Official Journal of the FPR of Yugoslavia dated 18 January 1961 with validity as from 1 January 1961. This Decree, defining the fundamental principles of the foreign trade and external trade system, was followed by executive regulations dealing with particular questions.
3. The principal characteristics of the new foreign exchange and external trade system provided for in the new Decree are the following:
4. All payments on foreign trade transactions take place on the basis of a single rate fixed by the Federal Executive Council. This new rate takes the place of the system of multiple rates (coefficients) previously applied to foreign trade transactions. This single rate of payment, fixed by a special decision of the Federal Executive Council, corresponds to the official rate of the dinar plus a premium of 150 per cent and amounts to 750 dinars per US\$1. Nevertheless, the rate for the purchase of foreign exchange from hotel enterprises and from foreign legal entities and individuals is temporarily fixed at 600 dinars per US\$1, which corresponds to the official rate of the dinar plus a premium of 100 per cent. The tourist rate for the purchase of foreign exchange from foreign tourists visiting Yugoslavia (which had hitherto been 400 dinars per US\$1 corresponding to the official rate plus a premium of 33 1/3 per cent) has also been raised to 600 dinars per US\$1.
5. The economic organizations purchase from the banks (approved banks) the foreign exchange necessary for the payment of imported goods. The National Bank will sell the funds necessary for this purpose to the approved banks. In addition to these funds, the approved banks may acquire foreign exchange in the course of banking operations abroad (credits, participations and other active banking operations).
6. In addition to the funds made available by the National Bank for sale to economic organizations, the approved banks may sell to these organizations the foreign exchange derived from the latter's own funds, on the basis of a contract to be concluded between the economic organization concerned and each of the banks.

7. Apart from the two above-mentioned kinds of purchase of foreign exchange, the economic organizations may have recourse to foreign credits for the payment of imported goods.

8. Public administrations, social legal entities, private individuals and private legal entities may acquire foreign exchange in accordance with the special provisions on the subject and within the limits of the quota fixed by the Federal Secretariat of State for Finance.

9. The economic organizations and all persons considered as Yugoslav persons under the Foreign Exchange Law are obliged to sell to the National Bank all foreign exchange derived from exportation of goods and services or acquired in any other way.

10. Foreign exchange acquired abroad in any manner whatsoever must be repatriated immediately after receipt and not later than 90 days as from the date of exportation or of the falling due of the claim. Similarly, the goods paid for must be imported immediately or not later than 90 days as from date of payment. In exceptional cases the competent authorities may fix longer time limits for the repatriation of foreign exchange or the importation of goods.

11. Foreign commercial exchanges and payments are carried out in conformity with the provisions of the commercial and payments agreements concluded between Yugoslavia and other countries.

A. Customs Regime

12. The provisional General Customs Tariff, applicable to all imports, represents one of the most important measures of the new foreign trade regime. It came into force on 15 March 1961 in conformity with the Regulation of 22 February 1961 and will remain valid until a law on the final Customs Tariff had been adopted.

13. The fact that the Tariff in question for the first time covers all imports explains its provisional character, and it will not assume final form until it has proved its value in practice and has been revised, supplemented, or modified to the extent which may be found necessary.

14. Although Yugoslavia is not a signatory of the Convention on the Brussels Nomenclature, the provisional General Customs Tariff is based on this Nomenclature. Like the Nomenclature in question, it contains twenty-one sections, ninety-nine chapters and 1,096 items.

15. The provisional Customs Tariff adopts the principle of ad valorem customs duties. The basis for the application of the provisional Tariff is the invoice value of the imported goods plus costs of carriage, insurance and delivery at the Yugoslav frontier. The invoice value and other costs up to the frontier are converted at the rate in force on the date on which the goods cross the Yugoslav frontier.

16. The provisional Customs Tariff is in two columns, one general column with higher rates and one most-favoured-nation column with lower rates. The most-favoured-nation column comprises forty-four different rates ranging from complete customs exemption to a maximum rate of 60 per cent, while the so-called general column comprises fifty-four different rates ranging from complete customs exemption to a maximum rate of 44 per cent. Over 340 items marked "customs exempt" are contained in the most-favoured-nation column, while there are only twenty-eight such items in the general column. Imports of raw materials and semi-manufactured products are generally exempt from customs duty or subject to low duties; imports of current consumption goods are also subject to low rates in the case of foodstuffs, while import duties on industrial products for current consumption vary between 25 and 45 per cent ad valorem with the exception of luxury articles, the rates of which go as high as 60 per cent ad valorem; the rates of duty on capital goods vary between 17 and 40 per cent ad valorem.

17. The provisional Customs Tariff provides for the institution of customs quotas (with reduction or complete exemption from duty) for specified quantities of certain important products (nickel, chemical fertilizers, caustic soda and others).

18. The rates in the first column are applicable to imports from countries which have concluded with Yugoslavia an agreement containing the most-favoured-nation clause or which apply treatment based on this clause to goods of Yugoslav origin. The rates in the general column are applicable to goods from other countries.

19. Upon the entry into force of the provisional Customs Tariff, all the coefficients previously applied to imports were abolished, together with all special regulations on customs tariffs including the provisional Customs Tariff on imports of equipment and parts thereof which was notified to the CONTRACTING PARTIES to the General Agreement in document L/1261/Add.1 of 18 October 1960.

B. Import Regime

20. In order to pay for imported goods, the economic organizations procure foreign currency in accordance with the import regime. Goods may be imported in accordance with the following procedures, depending on the categories mentioned below into which goods are divided:

(1) Free importation. The list of goods (Annex I) which may be imported freely includes raw materials, semi-manufactured products and certain articles of current consumption. Payment for goods contained in this category is made on the basis of a simple order given by the economic organizations to the approved banks.

(2) Importation under liberalized licence. The importation of the goods mentioned in the list in Annex II is subject to the system of licences, which will be granted liberally. Payment takes place on production of the licence of the enterprises concerned and on the basis of an order given by them to the approved bank which carries it out.

(3) Importation under general licence within the limits of a specified amount. No list is provided for imports of goods under general licence. The importation of such goods is free if they do not appear on the list of free imports, on the list of importation under liberalized licence, or on the list of goods subject to an import quota. (See below No. (4).)

Nevertheless, if the economic organizations utilize, for the purchase of goods subject to another regime, funds received in virtue of a general licence and assigned to that category of imports, they must comply with the provisions regarding imports of the goods concerned.

The amount of foreign currency which an economic organization may obtain for this category of imports is fixed as a percentage of the amount of foreign currency which the said economic organization utilized during the previous year (for example for 1961 this percentage was fixed at 80 per cent of the foreign currency utilized in 1960).

The balance of foreign currency not used by the economic organizations during the year may be employed in the following year.

Apart from the foreign currency received in the above-mentioned manner, an economic organization may employ for the payment of goods imported under general licence foreign currency purchased from banks and forming part of the latter's own funds. In such cases, the approved banks will sign contracts for the sale of foreign currency with the economic organizations concerned.

(4) Imports subject to quota. For imports of goods subject to quota (Annex III) the economic organizations buy foreign currency within the limit fixed for the payment of such goods.

For the payment of imports subject to quota, corresponding amounts of foreign currency are authorized. The approved banks will inform the economic organizations of the amounts of the different currencies which they may acquire for payments for the importation of these goods, and will fix the time limits within which the organizations concerned must announce their foreign currency requirements in respect of a particular type of goods.

The economic organizations may agree together on the allocation of the foreign currency assigned for the payment of goods subject to quota, and inform the approved banks.

If the economic organizations have not agreed on such allocation within the time-limit prescribed by an approved bank, the details of allocation shall be decided by the Foreign Trade Committee.

In exceptional cases, the approved banks may, in virtue of a decision of the competent authorities, sell to economic organizations foreign currency forming part of their own funds, for the importation of goods over and above the prescribed quotas.

(5) Importation under restrictive licences. Should restrictions be imposed on the importation of goods not appearing on the list of free imports or imports under liberalized licence, the economic organizations will only be authorized to import these goods if they possess the necessary foreign currency and if they procure a licence for this importation. Such goods will appear on the list of imports subject to restrictive licence. Such a list has been fixed for 1961 and will be found in Annex IV.

Importation of goods intended for personal consumption

21. The method of payment of such goods depends on the list in which the goods appear.

Importation of capital goods

22. Payment for equipment imported by the economic organizations is made in foreign currency which is purchased from approved banks on the basis of contracts concluded with the latter in accordance with the provisions which govern the financing of investments. In order to extend the possibility of importing capital goods, the economic organizations may utilize, in addition to the foreign currency purchased from the approved banks, part of their own funds in dinars for the purchase of the foreign currency necessary to pay for capital goods. The amount of these funds is fixed on the basis of the amortisation percentage which the organizations concerned have to calculate for the current year. This percentage is fixed by special ordinance at 20 per cent for agricultural and forestry organizations, and it varies between 0.5 per cent to 30 per cent for all other organizations according to the branch of activity.

23. For the payment of imported capital goods, the organizations may also utilize foreign currency received as a percentage on imports effected during the past year (imports under general licence), as well as foreign currency purchased from the banks in proportion to the amount of foreign currency received in respect of their exports.

24. Capital goods appearing on the list of imports subject to restrictive licence may only be imported after the necessary licences have been obtained.

C. Export Regime

25. The new system makes no essential changes. As in the past the exportation of goods is free. As an exception to this general rule, the exportation of certain goods may be made subject to quotas or to the system of export licences. The goods subject to export quotas in 1961 are listed in Annex V.

26. The quantities or values of the quotas mentioned are determined by special decisions.

27. A decision has also been taken determining the goods which may only be exported under licence (Annex VI).

28. For the payment of accessory expenses in respect of exports, the approved banks are obliged to sell foreign exporters foreign currency in proportion to the sums realized by their exports. The foreign currency thus obtained may be utilized by the economic organizations for the importation of goods which are necessary to their business on condition that they comply with the provisions regarding payment for these goods. The percentages fixed vary between 3 and 7 per cent of the amount of the foreign currency realized by exports, according to the type of goods exported.

29. In order to enable the economic organizations to adjust themselves to the new conditions, facilities will be provisionally granted for the exportation of particular goods. These facilities will be in the form of tax reductions or export premiums. The amount of the premiums is fixed by the Federal Executive Council, and a list of the goods on which the various premiums will be paid will be drawn up by the competent authorities.

30. A special decision provides that the export premiums on certain products will amount to 10 per cent, 22 per cent and 32 per cent according to the categories of products. Another decision lists the goods in respect of which the premiums in question will be paid (Annex VII). These premiums will be provisional in character.

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31. The liberal regime provided by the new system of foreign exchange and trade described above will apply to payments and trade with countries which apply the same or similar treatment to Yugoslavia.

32. Thus, as stated at the seventeenth session of the CONTRACTING PARTIES to the General Agreement, Yugoslavia has introduced a new regime of foreign exchange and trade representing an important step in the development of its system. This regime will continue to be developed and improved as the balance-of-payment situation permits.

ANNEX I

APPLICATION OF THE LEGISLATIVE DECREE ON FOREIGN EXCHANGE CONTROL

(Article 38, paragraph 1)

List of goods which may be imported freely

(O.J. No.6 of 15 February 1961)

The importation of the following goods is free:

(a) Raw materials

1. Pulverized coal for coke-making
2. Graphite electrodes
3. Aviation petrol
4. Petroleum coke
5. High activity lamp black
6. Brightstock oil
7. Transformer oil
8. Wolfram concentrate
9. Manganese ore
10. Magnesium
11. Wolfram and molybdenum filaments
12. Kaolin
13. Graphite
14. Calcinated clay
15. Crude clay containing over 40 per cent of Al_2O_3 and less than 40 per cent of Fe_2O_3
16. Natural cryolite
17. Natural fluorine
18. Graphite crucibles
19. Optical and semi-optical glass for industrial use
20. Raw phosphate
21. Sulphur
22. Tetraethyl lead
23. Flotation agents except xanthates
24. Caustic soda
25. Calcinated soda
26. Autocord (webbed sheets for tyres)
27. Silicium carbide
28. Sodium sulphite
29. Rutile
30. Agents and solvents for the petroleum industry
31. Phosphates for detergents
32. Dodezylbenzolsulphonate
33. Glue for the timber industry
34. Non-sensitized films
35. Crude barium monoxide for photography
36. Crystals for the electronic industries
37. Cellulose sulphite
38. Natrón paper
39. Cotton to be carded or combed
40. Combed man-made fibres (tops)

(a) Raw materials (continued)

41. Wool
42. Rags and waste of wool
43. Flax fibres
44. Jute fibres
45. Sisal fibres
46. Manila fibres and other hard fibres
47. Cotton yarns
48. Staple fibre yarns
49. Wool yarns
50. Metalized yarns
51. Technical felt
52. Man-made threads for shoe-making
53. Seaweed
54. Rabbit hair
55. Horsehair
56. Bolting-silk
57. Raffia
58. Spun yarn for hosiery
59. Cotton waste
60. Large raw hides
61. Small raw hides
62. Natural, synthetic and regenerated rubber
63. Revertex and latex
64. Copra and coconut seeds
65. Linseed for industrial use
66. Sea fish for the preserves industry
67. Cork

(b) Articles of current consumption

1. Exotic fruits (except citrus fruits, oranges, lemons and tangerines) tea and spices
2. Coconut flour
3. Cod
4. Food products for infants and children
5. Fruit and vegetable juice with and without sugar, unfermented and non-alcoholic
6. Mineral waters (medicinal and other)
7. Strong alcoholic beverages, fine and aromatic wines, champagnes and beer
8. Tobacco products, extracts and essence of tobacco
9. Unexposed colour films and coloured paper
10. Products for the development of coloured films and paper
11. Fine paints for artists

ANNEX II

APPLICATION OF THE LEGISLATIVE DECREE ON FOREIGN EXCHANGE CONTROL

(Article 38, paragraph 1)

List of goods imported under liberalized licence

(O.J. No.6 of 15 February 1961)

1. The following goods are subject to the regime of importation under liberalized licence:

1. Scraps and pieces of copper and copper alloys
2. Iron ores above 42 per cent Fe
3. Grey iron castings
4. Combed wool textiles
5. Cocoa butter
6. Tallow
7. Palm oil, coconut oil and linseed oil

2. The present list shall enter into force on the date of its publication in the O.J.

ANNEX III

APPLICATION OF THE LEGISLATIVE DECREE ON FOREIGN EXCHANGE CONTROL

(Article 38, paragraph 1)

List of goods subject to import quotas

(O.J. No.6 of 15 February 1961)

(a) Raw materials and semi-manufactured products

1. Aluminium
2. Electrolytic copper
3. Nickel
4. Chrome ores
5. Rolled and drawn iron products
6. White iron castings
7. Scrap iron
8. Coke, coke dust
9. Anthracite
10. Coal
11. Fuel oil
12. Nitrogenous fertilizers
13. Potassium fertilizers
14. Cement
15. Klinger (raw material for cement)
16. Tin and tin alloys
17. Asbestos fibres
18. Tyres and inner tubes
19. Fodder
20. Pigs for the canning industry
21. Sawn wood (resinous trees)
22. Soya
23. Newsprint
24. Raw materials for the pharmaceutical industry
25. Leather goods

(b) Articles of current consumption

1. Articles of minerals, metals and plastic materials for domestic use
2. Porcelain tableware
3. Galvanized tableware
4. Trimmings, jewellery, novelties and chemical products for personal use
5. Musical instruments, parts and accessories, photographic cameras, accessories and chemical products for photography, articles for hunting, fishing and sport
6. Bicycles, parts, accessories, tyres and inner tubes
7. Paper articles, articles for writing and drawing for personal use
8. Radio sets of all kinds including transistors, with the exception of parts

(b) Articles of current consumption (continued)

9. Portable electric radiators for domestic use
10. Electric radiators for domestic use
11. Electric ranges
12. Electric smoothing irons without regulator
13. Electric lamp bulbs for domestic use
14. Electric stoves for domestic use, except parts and accessories
15. Domestic washing machines, except parts and accessories
16. Domestic refrigerators, except parts and accessories
17. Television sets, except parts and accessories
18. Miscellaneous electric and electro-acoustic appliances for domestic use with parts and accessories
19. Textile goods and footwear of leather and rubber
20. Pharmaceutical products, medical instruments and sanitary material
21. Films and expendable material for cinema projectors
22. Paper for ordinary films and ordinary unexposed films, except cinema ribbon and films for X-rays
23. Coffee and other food products not mentioned in the list of articles for free importation
24. Salt
25. Books, periodicals and musical scores

2. The present list shall enter into force on the date of its publication in the O.J.

ANNEX IV

List of Goods the Importation of Which is
Subject to a Restrictive Licence

(O.J. No.6 of 15 February 1961)

1. The importation of the following goods is subject to the obtaining of a restrictive licence.

(a) Raw materials and semi-manufactured products

1. Crude petroleum
2. Petrol for motors, except aviation petrol
3. Chemical products and radio-active isotopes
4. Creosote oil
5. Phosphate fertilizers

(b) Articles of current consumption

1. Food products, except coffee and the food products enumerated in the list of goods for free importation
2. Sewing machines
3. Typewriters

(c) Equipment goods

1. Railway rolling stock except electric and diesel locomotives
2. Excavators and tractors
3. Trailers of all kinds
4. Tramways, trolleybuses and their trailers
5. Refrigerating material
6. Machines for the chemical cleaning and pressing of textiles
7. Cotton and wool weaving looms and machinery for spinning-mills.
8. Agricultural machinery (tractors, combines, accessory material and ensilage machines)
9. Motor vehicles of all kinds including motor-bicycles
10. Cash registers

2. The present list shall enter into force on the date of its publication in the O.J.

ANNEX V

Ordinance Giving Lists of Goods Subject to an Export Quota

(O.J. No.4 of 1 February 1961)

(1) The export of the following goods is subject to quota:

1. Industrial products

- Section 113 (petroleum)
Propane-butane gas
- Section 114 (iron and steel)
Rolled products
- Section 115 (non-ferrous metallurgy)
Electrolytic zinc
Silver
Bismuth
Mercury
Rolled and drawn products of copper and copper alloys
- Section 116 (minerals)
Cement
Plate-glass
- Section 117 (hardware)
Enamelled tableware
Sanitary joints and installations
- Section 120 (chemical products)
Sodium hydroxide
Carbonate of soda
- Section 122 (timber industry)
Sawn wood (resinous trees)
- Section 123 (cellulose and paper)
Natron paper
Cardboard
Tarred paper
Wrapping paper
Writing and printing paper
Fine paper (except cigarette paper)
- Section 124 (textiles)
Cotton stuffs and cloths of staple fibre

- Section 125 (leather and footwear)
 - Leather for footwear
 - Sole leather
- Section 126 (rubber footwear)
- Section 127 (food industry)
 - Egg products

2. Agricultural products

- Section 211 (agriculture)
 - Lucern and clover seed
 - Vetch seed
 - Seed of feeding peas
- Section 214 (stockbreeding)
 - Cattle on the hoof (as an exception to category 1a)
 - Eggs

(2) The quantities or values of the goods enumerated in paragraph 1 of the present Ordinance shall be fixed by special decision in accordance with Article 45 of the Legislative Decree on foreign exchange control.

ANNEX VI

ORDINANCE CONTAINING LISTS OF GOODS THE EXPORT OF WHICH
IS SUBJECT TO THE ISSUE OF A LICENCE

(O.J. No.4 of 1 February 1961)

(1) The export of the following goods is subject to the issue of a licence:

1. Industrial articles

Section 114 (Iron and steel)

Scrap iron
Iron scraps
Old machinery
White and grey iron castings
Girders
Crude steel
Sheet iron of all kinds and scraps of sheet iron
Welded tubes

Section 115 (Non-ferrous metals)

Ferro-molybdenum
Calcium molybdate
Molybdenum concentrate
Ferro-wolfram
Selenium
Electrolytic copper
Crude zinc
Scraps and slag of non-ferrous metals and their alloys

Section 116 (Minerals)

Mica fibre

Section 120 (Chemical products)

Sulphuric acid
Artificial fertilizers of all kinds
Copper sulphate
Electrolytic hydroxide of soda

Section 123 (Cellulose and paper)

Scrap paper
Newsprint

Section 124 (Textile industry)

Woollen yarn

Section 125 (Leather and footwear)

Small raw hides
Large raw hides
Box-calf

Section 127 (Food industry)

Flour of all kinds
Lard
Butter
Melted butter
Unrendered pig fat
Tallow
Edible oil
Powdered milk
Blood flour
Fish flour
Meat and bone flour
Concentrated and mixed fodder
Bran
Sugar
Dry slices of sugar beet
Oil-cake except that made of poppy-seed and imported linseed

Section 313 (Forestry products)

Rough timber
Wood for fuel: resinous, chestnut, oak
Resinous wood for cellulose
Tannin wood: chestnut and oak
Technical reconstituted wood of all kinds

2. Agricultural products

Section 211 (Cereals)

Wheat
Rye
Barley
Meslin (mixed wheat and rye)
Seed of hybrid maize
Linseed
Soya
Rapeseed
Sunflower seed

Section 214 (Stockbreeding)

Foals and foal meat
Calves and veal up to six months

ANNEX VII

LIST OF ARTICLES ENTITLED TO A PREMIUM

	<u>Per cent</u>
<u>Section 113</u> (Petroleum)	
1. Lamp-black (soot)	22
<u>Section 114</u> (Iron and steel)	
1. Rolled steel products	10
2. Unwelded tubes	10
3. Welded tubes	10
<u>Section 115</u> (Metallurgy of non-ferrous metals)	
1. Bauxite ore	10
2. Aluminium oxyde	10
3. Pyrites concentrate	10
4. Chromium concentrate	10
5. Other concentrates, except lead concentrate	10
6. Ferro-manganese and silico-manganese	10
7. Ferro-chromium	10
8. Iron silicon	10
9. Other ferro-alloys	10
10. Antimony regulus and crudum	10
11. Rolled, pressed and drawn products of aluminium and aluminium alloys	10
<u>Section 116</u> (Non-metallic ores)	
1. Powdered clay products	10
2. Calcinated caustic magnesite	10
3. Sinter-magnesite	10
4. Basic bricks	10
5. Kieselguhr products	10
6. Silicate products	10
7. Asbestos flour and fibres - VI and VII class (according to JUS standards)	22
8. Feldspar	22
9. Natural bentonite	10
10. Processed bentonite	22
11. Activated clay	22
12. Calcinated plaster	10
13. Hollow glass	22
14. Flat glass	22
15. Optical glass and spectacles	22
16. Glass wool	22
17. Ceramics	22

Section 116 (continued)

	<u>Per cent</u>
18. Electro-porcelain	22
19. Barytes	10
20. Cement	10
21. Hewn quartzite (silex, segments and balls)	10
22. Other products (except quartz and steel sand, natural raw quartzite, natural white refractory emery (corundum), refractory bauxite, kaolin and clay for ceramics, crude magnesite, scraps of glass and porcelain, natural abrasives, crude plaster, limestone and marl)	10

Section 117 (Metal-processing industry)

1. Cast, forged and pressed parts	10
2. Nails	10
3. Barbed wire	10
4. Metal thread cloth, wire fabrics and other products	10
5. Electrodes for welding	10
6. Cast iron tubes and joints	10
7. Fittings - tubing accessories	10
8. Sanitary appliances	10
9. Armatures	10
10. Boilers and heating installations	10
11. Fasteners and parts	10
12. Joining and fixing material	10
13. Chains	10
14. Metal constructions	10
15. Enamelled tableware	10
16. Tableware other than enamelled	22
17. Metal packing materials	10
18. Utensils	10
19. Mine trolleys	22
20. Railway wagons and their parts	22
21. Trailers	22
22. Motor-bicycles, mopeds, motor scooters and their parts	22
23. Metal furniture	22
24. Current consumption products	22
25. Machinery, appliances and accessories	32
26. Motors, engines and parts	32
27. Internal combustion engines and parts	32
28. Tractors, agricultural machinery, appliances, tools and accessories	32
29. Lifts and parts	32
30. Weighing machines and parts	32
31. Locomotives and parts	32
32. Tools and appliances	32
33. Lorries, motor-buses and parts	32
34. Motor cars for the transport of passengers and parts	22
35. Bicycles and parts	32
36. Precision machinery - products and parts	32

<u>Section 117</u> (continued)	<u>Per cent</u>
37. Medical, dental and veterinary instruments, appliances and equipment	32
38. Physical training instruments, equipment and accessories	32
39. Fire extinguishers and parts	32
40. Sporting weapons	32
41. Parts for air navigation	32
42. Other products	10
<u>Section 118</u> (Shipbuilding)	
1. Motor-driven vessels	22
2. Smaller floating structures	10
<u>Section 119</u> (Electrotechnical industry)	
1. Electrotechnical products and parts	32
2. Electric installation material	22
3. Galvanic elements and accumulators	22
4. Incandescent bodies and lamp bulbs	22
5. Electric appliances for domestic use and parts	32
6. Measuring instruments and parts	32
7. High-frequency acoustic appliances for telecommunications	32
8. Telephone and telegraph apparatus and parts	32
9. Cinematograph projectors and parts	32
10. Gramophone records	22
11. Other products, with the exception of cables	22
<u>Section 120</u> (Chemical industry)	
1. Hydrate of sodium (caustic soda)	10
2. Light sodium carbonate (calcinated soda)	10
3. Nitric acid	10
4. Carbide of calcium	10
5. Nitrate of ammonium	10
6. PVC - powder and granulated	10
7. Plastic products	22
8. Dyes and varnishes	10
9. Drugs	22
10. Explosives and gunpowder	22
11. Copper sulphate (blue vitriol)	10
12. Superphosphates	10
13. Other chemicals (except chemical elements not specified, bases and basic acids, silver nitrate, mercury for dental use, oleum salviae, bone scraps, precipitate of mercury, chloride and sublimate of mercury)	22
<u>Section 121</u> (Building materials)	
1. Ornamental unhewn stone (blocks)	10
2. Ornamental hewn stone (slabs and other)	22
3. Asphalt	10

Per cent

Section 122 (Timber industry)

1. Wooden panels	10
2. Blocks for parquet flooring	10
3. Wooden articles for construction (building carpentry)	10
4. Cartwright's work	10
5. Prefabricated buildings and parts	10
6. Wooden tools	10
7. Articles of wood (ordinary)	10
8. Articles of wood (fine)	22
9. Curved wooden chairs	10
10. Furniture	32
11. Pencils	32
12. Matches	32
13. Basket-work - articles of cane, maize straw, straw and the like	10
14. Basket-work - articles of wicker and reeds	22
15. Other finished wooden articles	32
16. Tanning extracts	32
17. Other products derived from the dry distillation of wood	22
18. Charcoal from wood distillation	10

Section 123 (Wood pulp, cellulose and paper industry)

1. Sulphite cellulose	10
2. Paper and cardboard (except cigarette paper, Natron paper and paper bags)	10
3. Cardboard	10
4. Manufactured articles of paper	10

Section 124 (Textile industry)

1. Cotton yarn	10
2. Cotton fabrics and blankets	10
3. Cotton hosiery - hosiery articles stockings and trimmings	10
4. Cotton garments	10
5. Woollen fabrics and blankets	10
6. Woollen hosiery - hosiery articles, stockings and trimmings	10
7. Woollen garments	10
8. Machine-made carpets	10
9. Hand-made carpets	32
10. Hats, felt for hats and berets	10
11. Felt for technical use and utensils	10
12. "Priglavci" - knitted peasant slippers	22
13. Linen yarn	10
14. Linen woven fabrics and awnings	10
15. Hemp yarn	10
16. Hemp string and rope	10
17. Hemp woven fabrics, sacks, covers, textile tubing for pumps	10
18. Jute woven fabrics and sacks	10

<u>Section 124 (continued)</u>	<u>Per cent</u>
19. Articles of coconut, Manila and sisal	10
20. Raw silk	10
21. Natural silk yarn	10
22. Natural silk woven fabrics	10
23. Natural silk garments	10
24. Autocord	10
25. Woven fabrics and blankets of man-made fibres	10
26. Hosiery - hosiery, stockings and trimmings of man-made fibres	10
27. Garments of man-made fibres	20
28. Peasant handicraft products	32
29. Umbrellas and sunshades	10
30. Other textile products (except woollen thread and yarn, hemp yarn, linen yarn, silkwork cocoons, man-made fibres, yarn of man-made fibres, textile waste, and waste of other textile fibres and yarns not specified)	10
 <u>Section 125 (Hides and skins industry)</u>	
1. Assorted pigskins	22
2. Technical leathers, sporting equipment, harness, saddlery articles	10
3. Fancy-leather articles	22
4. Leather peasant handicraft articles	10
 <u>Section 127 (Food industry)</u>	
1. Semi-processed fruits	10
2. Finished fruit products	32
3. Semi-processed vegetables	10
4. Tomato purée	22
5. Finished vegetable products	32
6. Starch and starch products	32
7. Sugar preparations	22
8. Flour and sugar products	32
9. Ethylic alcohol	32
10. Cocoa preparations	10
11. Liqueurs and spirits	32
12. Wine distillate	32
13. Natural wines	10
14. Dessert wines	32
15. Industrial wines	32
16. Fermented fruit juice	22
17. Bacon	22
18. Bled poultry	10
19. Salt meat	10
20. Pork-butcher's meat	22
21. Meat preserves	32
22. Fish preserves and paste	32
23. Local spices and aromatic plants	10
24. Fresh edible oils and industrial oils	10
25. Soups, concentrates	10

	<u>Per cent</u>
<u>Section 128</u> (Graphic arts industry)	
1. Printed sheets	32
2. Illustrated postcards and photographs	10
3. Bindings and binding work	22
<u>Section 129</u> (Tobacco industry)	
1. Tobacco in leaf (fermented and non-fermented)	10
2. Tobacco - miscellaneous products	22
<u>Section 130</u> (Cinematographic industry)	
1. Film licences, newsreel sequences and parts of films	32
2. Accompanying advertising material	32
3. Cinematographic production services and co-participation	32
<u>Section 131</u> (Geological research)	
1. Geological services	22
<u>Section 211</u> (Agriculture)	
1. Grain of cereals, seeds of industrial plants, vegetable seeds, straw and fodder, flower seeds and other seeds	10
<u>Section 214</u> (Poultry-breeding)	
1. Eggs in the shell	10
<u>Section 216</u> (Domestic transformation of agricultural products)	
1. Dried fruits ("Maraska")	10
2. Dried vegetables	10
<u>Section 313</u> (Forestry exploitation)	
1. Charcoal	10
2. Medicinal plants (except sage and camomile)	22
<u>Section 511</u> (Railway transport)	
1. Wagons in service: transport of goods in port transit	10
<u>Section 512</u> (Maritime transport)	
1. Ships in service: long distance international transport	10
2. Ships in service: long distance coasting trade. Exports, imports and transit	10
3. Ships in service: short distance coasting trade. Exports, imports and transit	22
4. Tankers in service: exports, imports and transit	10
5. Towage, salvage and refloating of submerged ships - elevators	10

	<u>Per cent</u>
<u>Section 513 (River transport)</u>	
1. Vessels in service: exports, imports and transit	32
<u>Section 515 (Road transport)</u>	
1. Lorries in service: exports, imports and transit	22
2. Motor coaches in service - payment in foreign currency	22
3. Tank lorries in service: exports, imports and transit	22

