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GENERAL AGREEMENT ON
TARIFFS AND TRADE

Committee on Tariff Concessions

FORMAT FOR LOOSE-LEAF SCHEDULES

Note by the Secretariat

Attached hereto are two examples of schedules of tariff concessions prepared for incorporation in the loose-leaf system in accordance with the format agreed upon by the Committee on Tariff Concessions on 28 February 1980 (documents L/4821 and addenda 1 and 2, and TAR/M/1) and by the Council on 26 March 1980 (documents C/107/Rev.1 and C/M/139).

The two examples used are the whole of Schedule IV - Burma and an extract of Schedule XXX - Sweden.

The following suggestions and comments on the content of the columns may be useful:

Column 1 (Tariff item number): The headings and sub-headings should as far as possible correspond with those of the national tariff; ex items should thus be avoided unless they correspond to ex items in the tariff. When the whole item - either as one concession or as several partial concessions together making up the whole item - is bound, the number(s) should be underlined.

Column 2 (Description of products): The description should be complete and, as far as possible, correspond to the description in the national tariff.

Column 3 (Rate of duty): The rate of duty indicated here should be the rate most recently bound.

Column 4 (Present concession established in): The instrument(s) to be shown in this column should be the one(s) containing the concession at the level indicated in Column 3. For abbreviations to be used, see document TAR/W/6.

Column 5 (Initial negotiating right (INR) on the concession): All contracting parties having INRs at the concession level indicated in Column 3 should be shown. For abbreviations to be used, see document TAR/W/5 and Add.1. For concessions only contained in G/67 and G/79, there would be no indication in this column unless INRs have been exchanged in bilateral agreements.

Column 6 (Concession first incorporated in a GATT schedule in): The legal instrument through which the concession - or in the case of a concession originally negotiated in a different nomenclature, the concession most closely corresponding to the present one - was first established. For abbreviations of instruments, see document TAR/W/5.

Column 7 (INRs on earlier concessions): This column should contain a list of all INRs on earlier concessions at a higher level than the level of the concession shown in Column 3. Information should be given on the instrument containing the concession (for abbreviations, see TAR/W/6), the contracting party having the INR (for abbreviations, see TAR/W/5 and Add.1) and the rate of the earlier concession(s). It is suggested that when a concession listed in Column 7 does only cover a part of the concession described in Column 2, the code letters for the contracting party having the Column 7 INR should be underlined. When a concession listed in Column 7 has been given in a nomenclature different from the one used in Column 1, the previous nomenclature number should be indicated in Column 7, space permitting, or otherwise in a footnote. It should be noted that the information contained in Column 7 will only have to be supplied by 30 September 1981.

SCHEDULE IV - BURMA

This Schedule is authentic only in the English language

PART I

Most-Favoured-Nation Tariff

Tariff item number	Description of products	Rate of duty	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions
1	2	3	4	5	6	7
Ex 3	Milk, condensed	35%	PRM4/55	BX	G/47	*
4	Milk cream	35%	PRM4/55	BX	G/47	
Ex 5(a)	Milk, preserved	35%	PRM4/55	BX	G/47	
5(b)	Cheese	30%	PRM4/55	BX	G/47	
6	Milk foods for infants, wholly or mainly milk. Note: This item shall include all those goods previously included under item 7 of the old Burma Customs Tariff "Milk Foods for Infants and Invalids (wholly or mainly milk)".	25%	PRM4/55	BX	G/47	
10	Isinglass (agar-agar)	25%	JP/55	JP		
Ex 17	Beans, dry	Free	PRM4/55	CN	G/47	

*The concessions contained in G/47 are granted at the same rate and to the same contracting parties as those in PRM4/55.

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	1	2	3	4	5	6	7
	31(b)	Taste powder (seasoning, mostly sodium glutamate)	35%	JP/55	JP	G/47	
	32	Oil cakes	20%	PRM4/55	CN	G/47	
Ex	47	Groundnut oil	32 1/2%	PRM4/55	BX	G/47	
Ex	48	Coconut oil	32 1/2%	PRM4/55	BX	G/47	
Ex	51	Mineral grease including petroleum jelly, stearine	25%	PRM4/55	AU,US	G/47	
Ex	51	Tallow	Free	PRM4/55	AU	G/47	
Ex	55 and Ex 56	All sorts of mineral oils not elsewhere specified (other than fuel oils; kerosene; lubricating oils; petroleum dangerous, flashing below 76° Fahrenheit and white oil)	25%	PRM4/55	US	G/47	
Ex	58(a)	Chemicals, drugs and medicines, all sorts not elsewhere specified	30%	PRM4/55	US	G/47	
Ex	58(a)	Quinine sulphate and bisulphate	Free	PRM4/55	US	G/47	
Ex	60	Cutch and gambier, all sorts	30%	PRM4/55	BX	G/47	
Ex	66	Bangles and beads, all sorts not elsewhere specified, and false pearls	50%	PRM4/55	CS	G/47	
Ex	68	Buttons	30%	PRM4/55	CS	G/47	
Ex	68	Slide fasteners	25%	JP/55	JP		

	1	2	3	4	5	6	7
Ex 88(a)		Silk, raw, waste and noils and silk cocoons	45%	PRM4/55	CN	G/47	
Ex 88(a)		Artificial silk yarn and thread	25%	PRM4/55	BX	G/47	
Ex 123		Iron or steel barbed or stranded wire and wire rope	20%	PRM4/55	US	G/47	
127		Enamelled ironware	30%	PRM4/55	CS	G/47	
Ex 128 Ex 130(b) Ex 131 Ex 147 Ex 193		The following agricultural implements, namely, winnowers, threshers, moving and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay tedders, hay-presses, potato-diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; flame throwers for attachment to spraying machines designed for the extermination of locusts, and latex-cups; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or	Free	PRM4/55	US	G/47	

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1	2	3	4	5	6	7
	tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture					
Ex 130(b)	Zinc, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc	Free	PRM4/55	AU	G/47	
Ex 130(b)	Non-ferrous base metals unenumerated (other than aluminium; anti-friction metal; bronze, brass and similar alloys; copper; German silver; lead, quick-silver; solder; tin and zinc or spelter)	25%	PRM4/55	US	G/47	
Ex 131	Hand pumps	20%	PRM4/55	US	G/47	
Ex 131	(1) Mining machinery other than coal mining machinery	10%	PRM4/55	US	G/47	
	(2) Oil crushing and refining machinery	10%	PRM4/55	US	G/47	
	(3) Pumping machinery	10%	PRM4/55	US	G/47	
Ex 131	Refrigerating machinery otner than domestic refrigerators	25%	PRM4/55	US	G/47	
Ex 147	Electro-medical apparatus (exclusively for medical use)	30%	PRM4/55	BX	G/47	

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	1	2	3	4	5	6	7
Ex 191	Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and rosin		30%	PRM4/55	BX	G/47	

PART II

Preferential Tariff

NIL

SCHEDULE XXX - SWEDEN

	1	2	3	4	5	6	7
84.59		Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:					
	801, 991	Slag granulating machines and parts thereof	Free	PR5/50, PRM9/59 CCS3/74	US	A/49[1]	
	110-700, 809-960, 992-999	Other	3.8%	G/79		T/51[1]	T/51[1], US, 12% T/51[1], GB, 10% PSC5/55[1], DE, 13% G/56[1], DE, 12% G/56[1], DE, 10% G/67, US, 5% G/67, GY, 5% G/67, UK, 5%

[1]Tariff item number in A/49, T/51, PSC5/55, G/56: ex 958, ex 996.