

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

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GROUP OF CUSTOMS EXPERTS ON COUNCIL OF EUROPE PROPOSAL

Proposals on Draft Report
dated 27 September 1952 (L/22), paragraphs 1,2 & 3

Add to paragraph 1

It should be borne in mind that a uniform coefficient will not be applicable to goods in widely differing classes, e.g., raw materials and finished goods.

Add to paragraph 2

It should be recognised that there is a small number of articles (e.g. films) for which it is impracticable to establish any relationship between the specific duty and the value of the goods. These cases might be excepted from the obligation to fix ad valorem ceilings. In any case, the application of such mixed duties with ad valorem ceilings presupposes the establishment of an effective evaluation machinery.

The first sentence of paragraph 3 should read as follows:

It could also be provided that a participating government which does not wish to convert its specific duties into ad valorem or mixed duties should be required to furnish statistical data each six months showing the total value of imports and the duty revenue collected in respect of each tariff item so that other governments would know that the obligation had been observed.

