

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

W.9/168

3 February 1955

Special Distribution

CONTRACTING PARTIES  
Ninth Session

Original: French

Review Working Party II on Tariffs,  
Schedules and Customs Administration

## ARTICLE VIII

### Proposal by the German Delegation

The following communication has been received from the German delegation:

"The German delegation had proposed the inclusion in the General Agreement of a new article relating to 'binding information on customs matters' (see L/261/Add.1, page 36). This proposal has been discussed by the Technical Group on Customs Administration. Although the importance, for importers and exporters alike, of official information on the classification and the rates of duty levied on specified goods was recognized by the Technical Group, the majority of the experts in the Group were unable to support the German proposal, because in many countries the communication of binding information on customs matters meets with difficulties of a practical and juridical nature.

"The German delegation considers that such difficulties could be avoided by restricting the obligation to supply information to the communication of official customs information not binding on governments. Although information lacking this binding character carries no legal guarantee, importers and exporters might in large measure obtain from it the data relative to import and export duties required to determine the costs for which those concerned must allow in commercial transactions.

"An analogous rule already exists in Article V(4) of the International Convention relating to the Simplification of Customs Formalities of 3 November 1923. It would seem desirable, however, to incorporate a similar provision in the General Agreement, as a fairly large number of contracting parties to the General Agreement have not signed the 1923 Convention. The German delegation consequently proposes that the following new paragraph be inserted in Article VIII of the General Agreement:

'In order to enable traders to obtain information on customs tariff rates and on the classification in customs tariffs of specified goods, each contracting party shall shall be required to designate official services which, upon request, shall give information of a non-binding nature. These services shall also be required to give, upon request, information on the rates of other taxes, duties, and charges levied on or in connection with the importation of goods.'