

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

MTN/3E/DOC/10/Add.2
10 March 1975

Special Distribution

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

Addendum

AUSTRALIA

Note: The notifications concerning BTN 17.04 and 18.09 have been deleted.

Customs and Administrative Procedures :

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Beer (22.03)	Australia	EEC

(a) Description:

Customs invoice compulsory - a special invoice is required.

(b) Comments by other countries:

(c) Comments by country maintaining the measures:

The Customs Act does not prescribe the form of the invoice used. A commercial invoice in any form is acceptable provided it contains the information required by the customs authorities.

See items 127 and 138 of the Inventory of Non-Tariff Measures (MTN/3B/2).

Miscellaneous Charges and Taxes:

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Plants (06.01, 06.02) Beer (22.03)	Australia	EEC

(a) Description:

Sales tax is not charged on domestic products and is, therefore, discriminatory against imports.

(b) Comments by other countries:

The EEC representative questioned whether the fact that the system had existed for many years was a valid reason for maintaining it.

(c) Comments by country maintaining the measures:

Regarding the specific notification against Australia on beer and plants, it is true that beer is subject to sales tax when imported but not when locally produced. This differential has existed for many years and pre-dates GATT.

A similar situation exists in relation to some plants but it should be noted that the following plants which represent almost the totality of BTN items 06.01 and 06.02 are exempt from sales tax whether imported or otherwise:

"Plants, trees, tree stocks, root stocks, budding and propagating wood, bulbs, seeds, pulse and mushroom spawn".

See item 777 of the Inventory of Non-Tariff Measures (MTN/3B/5).