GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED
MTN/3E/DOC/10/Add.3/Suppl.1
23 June 1975

Special Distribution

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

AUSTRIA

Supplement

Add enclosed page 3 to MTN/3E/DOC/10/Add.3.

Product (BTN):

Country or group maintaining measures:

Countries indicating

an interest:

Cucumber in vinegar (ex 20.01) Austria

Romania

(a) Description:

Customs evaluation

(b) Comments by other countries:

Romania: Customs evaluation at gross weight makes the price non-competitive.

(c) Comments by country maintaining the measures:

Cucumbers prepared or preserved by vinegar fall, according to the Austrian customs tariff, within Tariff Item Nos. 20.01 B.1 and 20.01 B.2, respectively; they are subject to a specific duty amounting to S 240 and S 170 per 100/kgs., respectively. The relevant weight for customs purposes and therefore for the calculation of the specific duties is determined by an Austrian Law on weight for customs purposes ("Tara-Gesetz", Federal Law Gazette No. 130/1955, as amended).

According to Article 8, paragraph 1 of this Law the basis for the calculation of the customs duties for this product has to be the <u>net weight</u>. Outer containers (e.g. chests or boxes) do not go into the weight relevant for customs clearance.

Cucumbers prepared or preserved by vinegar have to be treated according to Article 8, paragraph 1(b) and paragraph 3, respectively, as non-liquid products. The inner containers which enclose directly the product have to be added to the net weight only if their purpose is to provide better appearance to the product or if, at the retail stage, they are handed over to the last buyer (consumer).