

CENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

L/11/Add.2
1 October 1952

Limited Distribution

Original: English/French

DRAFT CONVENTION ON SAMPLES AND ADVERTISING MATERIALS

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS
AND CONSULAR FORMALITIES

Reference GATT/CP.6/36 and GATT/CP/131)

ADDENDUM

Further comments to the Draft Convention and the Draft Recommendations have been received from:

Australia
France
Italy
Sweden.

and are attached hereto.

Also attached are comments by the Government of Japan which have been transmitted through the Economic Commission for Asia and the Far East.

AUSTRALIA

Annex "A"

POINT 1.

Article II (Annex). In para. 2(b)(1) of the Report, Governments are asked to direct their comments in particular to the question of whether the Annex should or should not be included in the draft convention.

Comment - Since it is impracticable to draw up an exhaustive list of the products whose samples would be covered by Article II the inclusion of the Annex does not resolve the problem of defining the articles that shall be eligible for admission as samples. In practice the Annex may be taken as too rigid a guide in determining the nature and treatment of a sample claimed to be of negligible value. In these circumstances Australia favours omission of the Annex.

POINT 2.

Article II (Annex). In para. 2(b)(iii) of the Report, Governments are invited to supply information as to the limits of weight, quantity or value of their present exemptions for articles covered by paragraphs 1 to 12 of Article II of the 1935 Draft convention and to indicate to what extent they would be prepared to modify these limits in the event that the proposal for the retention of the Annex in the Convention were generally accepted.

Comment - See Annex.

POINT 3.

Article III. Paragraph 2(c) of the Report calls attention to paragraphs 3, 7 and 8 of draft Article III relating to the question of Identity Cards for commercial travellers, and states that the comments of governments on this subject are particularly desired.

Comment - It is suggested that the use of identity cards be governed by the principle of national treatment provided for in Article III(4) of GATT. Under that approach those countries which required national travellers to hold a professional card, would be enabled to apply comparable requirements to commercial travellers of other nationalities only under conditions where the latter requirements were no more onerous than those applicable to national travellers.

POINT 4.

Article IV proposes to include catalogues, price lists and trade notices in several copies but of limited total weight within the terms

of the proposed exemption. It tentatively mentions 200 grams (i.e. about 7 oz.) as the proposed weight limit. No decision was reached on the weight limit pending consideration by Governments.

Comment - Australia considers 200 grams is a reasonable weight limit. It also suggested that (h) of Article IV be amended to read:

"In a packet containing several copies (whether of the same or different documents) provided that the total weight of the copies does not exceed 200 grams."

POINT 5.

Article V. Paragraph 2(e) of the report requests Governments to submit definite suggestions as to the appropriate period to be fixed as to the time limit for the re-exportation of cinema films conforming with the provisions of Article V.

Comment - In fixing a time limit for re-exportation we see no reason to differentiate between a sample in its physical form and a cinema film showing the nature or operation of possibly the same product. We therefore suggest that the words "(except as regards the period allowed for re-exportation)" be deleted from Article V.

POINT 6.

Article VIII. On the basis of the majority view that Article VIII refers to disputes between Governments, not disputes between importers and national governmental authorities, Australia has no amendments to suggest.

POINT 7.

Article XI. To ensure that any convention shall be international in status upon its entry into force, Australia suggests 10 countries as the minimum number of signatories required to give the convention force.

POINT 8.

Article XII. Australia proposes deletion of the words "After the present convention has been in force for years". Some Governments may be more ready to accede if acceptance did not involve adherence for a minimum number of years.

Annex to Comments on Annex "A"

1. Foodstuffs and beverages, including wine, spirits, cider, beer, mineral waters, juice of grapes or other fruits, edible oils, margarine and other edible fats, etc., provided that not more than one sample of each kind or quality is included in every consignment, and that the weight or volume of these products does not exceed the limits laid down by the importing country as compatible with the character of samples.

(a) No exemptions apply.

(b) To the extent of a size limit of (say) 4 fl. oz or 1/4 lb. for each sample.

2. Base metals, skins, leather, rubber, wood, cork and similar substances, also materials plaited or spun, in sheets bundles, sets or individual pieces, of a shape precluding the possibility of any other use than as samples, or in threads, bars tubes, cables or cords of a maximum length of 10 cm., affixed or not on cards and not capable of any use than as samples.

(a) If with advertising thereon -
when partly of paper -
otherwise -
If non-advertising .

Item 338 (A)(I) Ø
Item 367 x
Unspecified /

(b) To extent of limits proposed in para. 2 above.

3. Sets of papers, envelopes, notepaper and picture postcards, rendered useless by being pasted on sheets, cancelled by a stamp, etc., wallpapers, mounted on stands or not, sent by foreign supplier to customers and bearing his name or mark, and also single portions of paper or wallpaper suitable for showing an entire design but not usable for any other purpose.

(a) Sets of papers, envelopes, notepaper and picture postcards, rendered useless by being pasted on sheets, cancelled by a stamp, etc.

If advertising - Item 338 (A)(I) Ø
If non-advertising - Unspecified /

Wallpapers, mounted on stands or not, sent by a foreign supplier to customers and bearing his name or mark, and also single portions of paper or wallpaper suitable for showing an entire design but not usable for any other purpose.

If advertising or if mounts have advertising thereon - Item 338 (a)(I) Ø
Otherwise - Unspecified /

(b) To extent of limits proposed in 3 above.

4. Samples of threads of all kinds arranged on cards in order of size, quality or colour, sent by a supplier to a customer.

(a) On mountings.

If mountings are non-advertising -Unspecified /
If mountings are advertising and are of paper -Item 338(A)(L) Ø

If mountings are advertising and
are not of paper

-Unspecified /

(b) To extent of limits proposed in 4 above.

5. Woven textiles of all kinds and felt cloths made into sets or bundles, bearing the name or mark of the supplier, or imported in separate pieces, provided that owing to their size and nature they can be used only as samples or are rendered useless for other purposes; for example by cuts or perforations.

(a) When as indicated they are of size and nature as to be usable only as samples or are rendered useless for other purposes such as by cuts or perforations - Unspecified /

(b) Covered by present exemptions.

6. Coloured samples containing specimens of woven textiles, leather or other materials to show the nature and colour effect, provided that, owing to their size and nature, they can be used only as samples or are rendered useless for other purposes; for example by cuts or perforations.

(a) When as indicated they are of size and nature as to be usable only as samples or are rendered useless for other purposes such as by cuts or perforations - Unspecified /

(b) Covered by present exemptions.

7. Samples of manufactured goods such as shawls, handkerchiefs, ties, stockings, footwear, gloves, gaiters, serviettes, hats, etc., with deep cuts, or forming only half or a quarter of the article and not capable of being used.

(a) When as indicated they are of size and nature as to be usable only as samples or are rendered useless for other purposes such as by cuts or perforations - Unspecified /

(b) Covered by present exemptions.

8. Samples of wood, stone, pottery, earthenware, china or glass, bearing several kinds of design, sculpture, etc., on one article, which cannot be put to any other use.

(a) - Unspecified /

(b) Covered by present exemptions.

9. Screws, rivets, nails, etc., buttons, buckles, hooks and, generally speaking, small articles serving as ornaments or accessories in the clothing trade, affixed to cards containing a single sample of each size and of each kind and constituting genuine collections of samples.

(a) When on mountings --

If mountings are of paper and are advertising

- Item 338 (A)(I) Ø

If mountings are of paper and are non-advertising

- Unspecified

If mountings are not of paper

- Unspecified

(b) To extent of limits proposed in 9 above.

10. Small samples of essence of turpentine, colophony, tartar, wax or other products in the raw state.

(a) No exemptions apply

(b) To the extent of a size limit of 4 oz. of liquids or $\frac{1}{4}$ lb. solids, for each product.

11. Samples of fruit essences, artificial dyes, etheric oils and chemical products, provided there is only one sample of each kind and quality in every consignment and that the weight or volume of these products does not exceed the limits fixed by the importing country as compatible with the character of samples.

(a) No exemptions apply

(b) To the extent of a size limit of 4 fl. oz. or $\frac{1}{4}$ lb. for each product.

12. Samples of colours and inks for painting and drawing, in small tubes or bottles of such small content that there is no possibility of their being sold.

(a) No exemptions apply

(b) To extent of limit proposed in 12 above.

Notes Ø and x give the wording of the Tariff Items named in the preceding comments.

Tariff Item

Description of Goods

338(a)(I)

Manufacturers of paper, or articles partly manufactured of paper, framed

Tariff Item

Description of Goods

367

(including the weight of the frame), or unframed, having advertisements thereon.

Articles of an advertising character which would not otherwise be dutiable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising character.

Where the word "unspecified" appears opposite a description it signifies that the article of that description is not classifiable under any item of the Australian Customs Tariff schedule. Such articles are exempt from customs duty.

Annex "B"

Australia considers that recommendation 2 requires further exploration and re-examination.

In our view that concept of a standard invoice form and the draft recommendation "That the necessary forms shall be supplied to the trader free of charge or at a nominal charge" are not well founded.

In Australian experience individual traders use a form of invoice (including the number of copies) which aims to serve not only the requirements of the Customs but also their own varying needs or those of their foreign customers.

Having this consideration in mind Australian customs procedures direct themselves more to prescribing the information required for customs purposes than to prescribing the form of invoice to be used. The procedures include the publication and distribution of a pamphlet in which Australian customs requirements (including the information to be shown in the invoice) are explained for the guidance of exporters to Australia.

Annex "C"

Australia suggests inclusion of a recommendation to cover the case of an exporter who is called upon to obtain a consular visa for exports to a country which does not have consular representation in the country of export.

We suggest adding a recommendation in the following tenor -

"Where a country has no consular representative in the country of export and a consular visa is ordinarily required, an appropriate endorsement by a Chamber of Commerce or by a governmental authority in the country of export should be accepted in lieu of the consular visa".

FRANCE

Draft International Convention for the purpose of
facilitating the importation of commercial samples
and advertising materials (GATT/CP.6/36)

1 - (page 3 a) ii)

Article II of the draft Convention provides that samples of negligible value shall be exempt from import duties. However, the wording of this Article does not clearly indicate whether, in assessing the value of samples, the value of each individual sample should be taken into account or the aggregate value of samples forming part of one consignment.

An ambiguity thus arises which should be eliminated as was requested by the United States representative.

It seems desirable that the Article should state explicitly that the Customs authorities are given the option of taking into account the value of individual samples or the aggregate value of samples forming part of one consignment in order to determine whether or not the articles are of negligible value. This precise indication would help to a certain extent to combat the fraudulent practice of consigning, in the form of multiple samples, goods which have in fact a considerable value.

2 - (page 3 b) i)

The Annex to Article II should be included as an integral part of the Convention.

This would ensure that the Convention is applied on a satisfactory reciprocal basis; an exception would, of course, be made in the case of goods prohibited for one of the reasons listed in Article VI,3.

3 - (page 4 b) iii)

Existing French regulations relating to samples of no value are laid down in Sections 879-882 of the Preliminary Observations to the French Tariff. At present, only samples of manufactured articles are exempted from import duty, provided they are recognized as being of no saleable value. Section 882 of the Preliminary Observations specifies the conditions under which samples are to be considered as such.

It will probably not be necessary to state the limits of weight, quantity or value in respect of the product mentioned in Paragraphs 2 to 9 of the list. However, although the general rule laid down for samples of manufactured articles could also apply to samples of foodstuffs and beverages (these are not at present admitted free of duty into France), limits, which have not yet been defined, could be established in respect

of the products listed in Paragraph 1 of the Annex and also in Paragraphs 10, 11 and 12, if the Annex is adopted. The French Government reserves the right to publish a list of such limits, if necessary.

4 - (page 11 article III, paragraph 2)

Under Article III, samples which are chargeable with import duties, may be temporarily imported free of duty; Article III: 2 provides that, in such cases, any duties that may be payable can either be deposited or security can be given for payment, if necessary.

If the method of depositing import duty in accordance with the letter of Article III, is systematically applied, the result may be in the case of certain samples of value, that their importation is hindered or prevented altogether, owing to the considerable sums which are thus immobilized.

For this reason, it seems desirable to indicate, if only by way of a recommendation, that the system of giving security should be applied as often as possible.

5 - (page 6 e)

Article V provides for the temporary importation of advertising films.

In the interest of simplification, the time limit for re-exportation could be fixed at 6 months, as in the case of samples.

Lastly, the French Government wishes to point out that it would be prepared to ratify the Convention on samples and advertising materials only if that Convention were also ratified by the principal countries which are parties to the General Agreement.

II - Draft Recommendations on Documentary Requirements for the Importation of Goods

The French Government is in general agreement with the Draft Recommendations relating to reduction in the number of documents required for the importation of goods, and in particular, to the use of a single form replacing both the invoice and the certificate of origin (Annex B of the report).

The question of the exact structure to be given to the form is not in itself of great importance, the essential requirement being that it should contain all information required by the regulations.

However, for the sake of uniformity and to facilitate to a certain extent the work of the customs authorities, it would be desirable for the different countries to employ identical forms with instructions in two languages.

III Draft Recommendations on Consular Formalities

The French Government is in general agreement with the Draft Recommendations prepared by the Working Party.

If, for various reasons, it proved impossible to reach an agreement as to the complete abolition of consular visas, it might be possible to agree that a consular visa be replaced by visas issued by the Customs authorities of the exporting country.

The advantage of this procedure would be that expense and delay in the issuing of documents would be avoided. It would also mean that the Customs authorities would be afforded a certain guarantee in that merchants, when importing goods, would thus be practically bound to submit an invoice corresponding to the export customs declaration.

A N N E X

EXTRACT FROM PRELIMINARY OBSERVATIONS
TO FRENCH CUSTOMS TARIFF

SPECIAL TREATMENT APPLICABLE TO SAMPLES

A- SAMPLES OF FOODSTUFFS AND BEVERAGES

879 - Samples of foodstuffs and beverages and other goods of a similar nature taken at the time of importation or while the goods are in bonded warehouse are subject to the provisions of the Tariff.

The provisions of Section 161 concerning the weighing of packages does not apply to samples of foodstuffs and beverages. Duty is payable on the actual weight (to the nearest gramme).

B- SAMPLES OF MANUFACTURED ARTICLES

1) Definition

880 - Samples of manufactured articles are defined as single articles, unmatched or incomplete, the purpose of which is proved by the fact that dissimilar objects are contained in the same set.

2) Treatment applicable

881 - A distinction must be made between samples of manufactured articles which have no saleable value and those which can be utilized in their present state. The first-mentioned only are exempted from import duties and taxes, the others being subject to ordinary Tariff provisions. They may, however, be temporarily imported free of duty under the duty deposit or security systems.

a) - ~~Samples of no saleable value (duty-free admissions)~~

882 - The following shall be deemed to be samples of no saleable value.

Fabrics : a) those which are imported in such small pieces that they cannot be used except as specimens or samples or those which can be utilized in their present state (whole pieces, shawls, handkerchiefs, neckties etc.), which have been cut or perforated so as to deprive them of their saleable value.

b) pieces not exceeding 50 centimetres in length, and of any width, intended for the use of merchants for insertion in books of fabric samples, provided there is no doubt as to the manner in which they are to be used.

c) pieces of larger dimensions brought from abroad by French commercial travellers in sets made up of dissimilar specimens each of which is labelled (name and trade mark of firm, type of fabric, etc.);

d) stockings or socks with either two oblique cuts or two perforations made with a punch (in the calf and heel);

e) sleeved waistcoats with two perforations or cuts (in the middle of each sleeve and at the level of the breast);

Footwear: odd footwear lacerated in different parts of the soles and uppers.

Paper :

a) paper gummed to paperboard or cardboard in the manner of samples in albums and paper bearing printed references in bold characters done in tambour or stippled; in the case of chromos the printed reference should be applied on the reverse side; if a stippled reference is applied it should cover the essential part of the image;

b) wallpapers displayed on wooden frames (the appropriate duty would be payable on the binding or the covers of the albums and wooden frames, in appropriate cases);

c) samples of diaphanous papers and of articles for natural history collections.

Cardboard:

Small samples of insulating fibreboard (masonite, celotex, etc.) 10 to 15 cm. in width, with one perforation in the centre and samples of a slightly larger size with three perforations, two of which are placed close to two different edges and the third near the centre.

The following are also considered as samples of no value, and therefore are admitted duty-free:

Small quantities of manufactured tobacco addressed directly to the Direction générale, the service d'Expertise or the manufactures of the Service d'Exploitation industrielle des Tabacs et Allumettes, by foreign tobacco administrations or merchants, as specimens to support their sales offers.

The maximum quantities of tobacco, cigars or cigarettes which can be admitted duty-free for each consignment are fixed as follows:

Smoking tobacco.....2,500 kg. in various types of packages
Snuff.....2,500 kg. in various types of packages
Chewing tobacco.....2,500 kg. in various types of packages

Cigars1000 with a maximum of 100 for each quality
submitted or for each specimen package
Cigarettes.....5000 with a maximum of 400 for each quality
submitted or for each specimen package

These quantities together may be contained in a single consignment.

Exemption from import duty shall be subject to the production at the Customs Office concerned of a certificate issued by a qualified official of the S.E.I.T.A stating that the samples in question shall be destroyed in the course of expertise work.

This list is non-limitative in character, and exemption from import duty may be granted in respect of all other articles recognised as being of no value.

ITALY

Draft International Convention for the purpose of
facilitating the importation of commercial samples
and advertising materials

Article II:

The idea of "commercial sample" and more particularly that of a sample of "negligible value", in the terms employed in the Paragraph 1 of this Article, cannot be separated from the principle that such samples should be "free of charge".

It would not be conceivable to exempt a sample from import duty by reason of its negligible value and at the same time to agree that charges in respect of the sample may be payable by the firm to which it is consigned. If the sample is, as it should be, of "negligible value" - that is, of practically no value, the sample must be dispatched to the customer "free of charge".

Consequently, it seems necessary to amend Article II, 1 as follows: ". provided such samples are of negligible value, are dispatched free of charge and are only to be used for soliciting orders".

The principle that samples should be free of charge, as set forth above, should obviously also apply to catalogues, price lists and trade notices mentioned in Article IV of the draft convention.

The Italian Government has two further points to make in regard to Article II, as follows:

a) it would perhaps be advisable, by analogy with the provisions of Article III: 2, to provide explicitly that samples may be imported with or without the intervention of a commercial traveller;

b) account should be taken of the need for complying with the internal laws and regulations of each country, under which special rules or conditions are laid down for the importation of certain products (e.g. sanitary regulations concerning medicinal specialities, previous analysis of certain chemical products, prohibition to import goods which are under state monopoly, etc.).

In regard to the practical application of Article II by customs authorities, it is recognized that the terms of the Article as worded at present are open to conflicting interpretations. If, as is desirable, the text of Article II were to be modified in order to ensure its uniform application, it would be desirable to stipulate that the expression "negligible value" should refer to aggregate shipments.

As regards the Annex to Article II, the Italian Government considers that it should be incorporated in the final text of the Convention. It would be advisable, however, to stipulate that the Annex be subsequently revised after the Convention has been in force for a certain length of time.

Finally, under existing Italian legislation only "samples of no value" are exempted from import duty. No quantitative limits are fixed, it being left to the discretion of the customs authorities to decide whether, in view of the weight of the goods, the regulations regarding exemption are applicable. A maximum allowance of approximately 100 grammes is fixed only in the case of consignments sent through letter post (posta lettere). Exemption, however, does not apply to certain types of goods (chemical products, and products subject to state monopoly, etc.).

Article III

An agreement, in principle, could be reached as to the desirability of discarding the provisions relating to the "identity card". However, since some countries might consider it indispensable, in view of their internal regulations, to retain the use of such cards, it would perhaps be advisable to specify that each country is given the option of deciding whether or not foreign commercial travellers may be required to produce such cards.

In regard to Article III: 6, the Italian Government is prepared to undertake the refund of sums deposited as security through a customs office other than the office where the goods were imported, but only if the deposit is made in cash, and not if it has been made in the form of bonds or security. Paragraph 6 should, therefore, be amended to this effect.

Article IV

The Italian Government does not consider it advisable at the present stage of investigations, to propose a maximum limit of weight beyond which catalogues, price lists and trade notices may not be admitted free of duty. The Italian Government reserves the right to express its opinion when the draft is being discussed, after the other Contracting Parties have expressed their views on the subject.

Article V

It is proposed that the text of this Article be amended, taking into consideration:

- a) that the facilities referred to should apply only to positive films and not to negative or lavender films;
- b) that in place of the expression "are of a kind suitable for exhibition..." the following expression which appears to be more precise, should be substituted: "are intended for exhibition...".

It is proposed that the time limit for reexportation be limited to a period of three months. However, the Italian Government would have no objections to a clause stipulating that the time limit be extended for an appropriate period in exceptional cases.

Article VI

In accordance with what was proposed in regard to Article II (that samples should be free of charge) Article VI should be amended in the sense that the phrase "provided that the importation of such products involves no payment" should logically refer only to sub-paragraph (b) of this Article.

Article VIII

Since this Article refers to disputes between governments, it should be noted that the Italian Delegation at the Sixth Session had urged the inclusion of the part of Article IX, 3 of the League of Nations Draft Convention of 1935, which reads as follows: "this article shall not apply to the decisions of customs administrations provided for in Article I". According to this Article, the customs authorities of the importing countries were given discretion to decide in individual cases whether the provisions contained in Article II of the draft Convention in question were applicable, that is, provisions relating to the principle determining the "negligible value" of the "sample", which is the condition for exemption from import duty.

It is obvious that, in view of the present wording of Article VIII, the decisions made by the customs authorities of one of the importing countries might give rise, if only after a certain time, to observations and objections at international level. However, since the great majority of the other countries have not found it possible to agree to the Italian proposal, the Italian Government does not wish to raise any other objections in respect of this Article.

Article IX

As regards the number of ratifications necessary for the entry into force of the Convention, it is considered that this figure be fixed at fifty per cent of the countries provided for in Article X.

Article XII

The period during which the Convention shall remain in force should not be less than five years.

Finally, it is considered advisable that the present order of Articles III and IV should be reversed so as to present a more logical arrangement of the subject matter, i.e. permanent importation and temporary importation.

Draft Recommendations on Documentary Requirements and Consular Formalities

The Italian Government accepts, in principle, the draft recommendations contained in Annex B. However, it considers that the "documents required" should also include the certificate of origin, the production of which is indispensable to the Italian authorities in certain cases (for example, imports from EPU countries). In addition, the customs authorities should be given the option of requiring other documents whenever that is necessary to supplement or support the statements of the party concerned.

The Italian Government agrees in principle to the substance and wording of the recommendations in Annex C, but would wish to add the following observations:

- a) in certain cases consular visas may provide an effective check on the activities of unscrupulous exporters;
- b) the expressions "in good faith" and "within reasonable limits" are rather vague and consequently reduce the effectiveness of paragraph 3;
- c) it is not clear which "forms" are referred to in paragraph 4. However, explanations could be given on this point when the draft recommendations are further examined,

JAPAN

A N N E X A

Paragraph 1, (c) of Article II

The meaning of the paragraph is not clear. According to current commercial practices, presentation of trial products as samples is required by a manufacturer or trader of importing countries prior to concluding contracts. Paragraph 1 (c) is not considered proper, if these samples fall under the category of "samples made up on behalf of a manufacturer or trader established in the territory into which they are imported." It is our opinion that these samples should also be free from customs duties.

Moreover, it is practically impossible for the customs authorities to distinguish samples referred to in paragraph 1, (c) above from other.

In view of the important role to be played by samples in commercial transactions, samples in the broader sense of the word should be exempted from customs duties.

As a conclusion, paragraph 1, (c) is desired to be deleted.

Annex to Article II

In general we are in favor of these provisions. However, as we understand that those products enumerated here are just some examples among many, it seems advisable to make it clearer to treat similar products on an equal basis, if they are considered as among the same categories.

With this in mind, it is proposed that the terms "samples of the following goods in particular" as employed here be replaced by such appropriate words as to convey more clearly the purport stated above.

Furthermore, it is desired that the naming of products in this Annex be made more detailed and concrete and that categories of products more extensive.

Paragraph 1, (c) Article III

Like Paragraph 1, (c) of Article II, the meaning appears ambiguous.

Paragraph 2 of Article III

Regarding "Carnet de Passages," we are not in a position to make any comment at this moment, since we have not fully studied the problems expected to arise in its application. However, generally speaking, we are in favor of the present text.

Paragraphs 3, 7 and 8 of Article III

These provisions are considered unnecessary.

Paragraph 5 of Article III

"One year" is proposed instead of "six months."

Paragraph 1, (b) of Article IV

No objection to "200" grams.

Article V

No objection to this system. It is suggested that the period allowed for re-exportation be made "within six months."

SWEDEN.

ANNEX "A"

Article II

The proposed formula "negligible value" covers in some respect a broader field than the actual Swedish regulations. It could, however, be accepted.

Annex 1 to Article II

The Swedish government believes that it is not necessary to work out a partial list of samples entitled to exemption from import duties in accordance with Article II. As mentioned in the report of the Working Party it is clear that each country would favour the inclusion of its products and oppose the insertion of those products the samples of which could not for various reasons easily be granted the benefits in question. Further, such a list could make the accession of states more difficult which did not participate in the working out of the convention as products which may be considered to be of important interest to them have not been inserted in the list.

Weight or volume of samples to be entitled to exemption

The Swedish legislation does not determine the weight or volume of samples entitled to exemption. The estimation of the Swedish customs authorities is based not only on the nature and weight of the goods but also on the specific packing, the profession of the consignee etc. It is the view of the Swedish government that limits of weight, quantity or value should not be included in the convention.

Article III

Identity cards for commercial travellers are not required in Sweden. However, the formalities for obtaining exemption from duties are less complicated for commercial travellers who are in the possession of an identity card and are established in countries which have acceded to the 1923 Convention on the Simplification of Customs Formalities. The Swedish Government is prepared to unify the regulations in a way that the more simple formalities are to be applicable for all commercial travellers established in the territory of another contracting party.

Article IV

The Swedish Government does not find it necessary to indicate a weight limit in paragraph 1 (b).

Article V

Two months are considered an appropriate period within which the

cinematographic film concerned should be re-exported.

A N N E X E S "B" A N D "C"

In principle the Swedish Government strongly supports the greatest possible simplification of documentary requirements and consular formalities.