

RESTRICTED

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GENERAL AGREEMENT ON TARIFFS AND TRADE

Agreement on Trade in Civil Aircraft

Original: English

END-USE SYSTEM - AUSTRIA

The following communication, dated 13 October 1980, has been received from the Permanent Mission of Austria.

No specific application is required in order to obtain the duty-free treatment provided for in the Agreement on Trade in Civil Aircraft. The importer has to present a declaration concerning the end use of the product in civil aircraft/aviation at the customs clearance; in those cases in which the customs clearance is done through ADP, the indication of the relevant ADP number of the Austrian customs tariff is sufficient, because it already includes the product description as well as the end use obligation. The customs office will then indicate on the import entry documents the obligation of the importer to keep records on the end use and/or the transfer to a third person of the products imported duty free.

In order to be able to verify the end use obligation, not only the importer but all other persons who buy the products are automatically subject to customs control. The customs authorities will - on the basis of the entry documents - verify that the imported products have been used in accordance with the provisions of the agreement, unless the preconditions for an orderly end use have been determined at the customs clearance. In particular, when imports are carried out through trading companies the correct end use will be verified through spot checks of the bookkeeping of the importer/end user. Should a product imported duty free under the provisions of this agreement not be used in civil aircraft/aviation, the customs duties are due - in accordance with Paragraph 174, § 3 (g) of the Customs Act - at the time of the incorrect use. Therefore, the customs duties are not only due by the importer, but by any other person who acts in contradiction to the end use obligation.

Already existing duty-free treatment or duty exemptions which are granted autonomously or in accordance with contractual obligations will not be altered by the implementation of the Agreement on Trade in Civil Aircraft and remain valid (e.g. duty-free treatment already bound in GATT).

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