

# GENERAL AGREEMENT ON TARIFFS AND TRADE

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## IRELAND - TEMPORARY LEVY ON IMPORTS

### Communication from the Irish Government

The following communication, dated 5 November 1965, has been received from the delegation of Ireland.

I have to state for the information of the CONTRACTING PARTIES that with a view to securing an improvement in Ireland's external financial position, the Government of Ireland have decided to impose a temporary levy on imports of finished consumer goods. The levy came into operation on 2 November 1965, and the Order imposing it will expire on 31 March 1966.

This action is necessitated by the deterioration in Ireland's balance of international payments in recent years. The deficit on current account rose from £15 million in 1962 to £22 million in 1963 and £31 million in 1964. It is estimated that the deficit in the present year will amount to about £50 million. Up to last year the inflow of capital was sufficient to offset the deficits on current account but in 1965 the capital inflow has declined. The external reserves have as a result fallen by £20 million in the present year.

A major factor contributing to the deterioration in the external payments position is the adverse trade balance which in the present year is expected to reach to £150 million, or 40 per cent of the estimated total value of merchandise imports.

The temporary import levy is designed to supplement monetary and budgetary measures already being taken for the purpose of easing the pressure on the balance of payments. The Irish Government hope that by the application of direct measures to restrain imports it will be possible to secure an early improvement in the external payments position.

The following are particulars of the temporary import levy.

The most-favoured-nation rate of levy is 15 per cent ad valorem. In compliance with obligations assumed under the Anglo/Irish Trade Agreement of 1938, a preferential rate of 10 per cent will apply to goods subject to the levy which originate in the United Kingdom, save where the goods are already subject to duties without preferential rates. Ireland's Trade Agreement with Canada, 1932, provides that goods the produce or manufacture of Canada shall not be subject to other or higher duties than those paid on similar goods the produce or manufacture of any other country and, accordingly, the preferential rate of levy will apply also to goods of Canadian origin. To comply with Ireland's Trade Agreement of 1932 with South Africa the preferential rate will apply to imports of wines from that country.

A detailed list of the goods, which will be subject to the levy is attached. It is divided into two parts as follows:

- Schedule I - goods on which the rate of levy will be 15 per cent (full) and 10 per cent (special preferential)
- Schedule II - goods which will be subject to levy at a flat rate of 15 per cent

The Irish Government will be prepared to give the CONTRACTING PARTIES any additional information they may require about the scope or application of the temporary import levy.

SCHEDULE I

The following goods (including parts, where appropriate) shall be charged with duty at the rate of 15 per cent ad valorem (full) or 10 per cent ad valorem (preferential - United Kingdom and Canada).

Tariff heading No.	Short description of goods
17.04 ) 17.05(A) )	Sugar confectionery
18.06(B)	Chocolate and other food preparations containing cocoa (except diabetic chocolate)
19.08(A) ) 19.08(B)(1) ) 19.08(B)(2)(a)(ii) ) 19.08(B)(2)(b) )	Pastry, biscuits etc.
20.05	Jams, jellies, marmalades etc.
22.02(A)	Beverages containing blackcurrant juice or an extract of blackcurrants
22.05 ) 22.06 ) 22.07(B) ) 22.07(C)(1)	Wines*
22.10	Certain cider and perry not containing added spirit
23.05(B)	Vinegar and vinegar substitutes
29.04(A) ) 29.05(A) )	Wine*
30.03(B)	Sulphonated derivatives of alcohols suitable for use as soap substitutes
33.06(B), (C) and (D)(2)	Medicated wines*
34.01	Shaving creams, shampoos and other miscellaneous toilet preparations
34.02	Soaps
34.05(B)	Soap substitutes and detergents
34.06	Scouring preparations
37.02(B)(1)	Candles, tapers, nightlights and the like
37.03(A)(2), (B)(2)	Photographic film rolls (other than cine film) not for professional use
39.02(D)	Photographic sensitized paper and paperboard not for professional use
39.07(A)(1), (A)(2), (A)(3), (A)(4)(a), (B), (C), (D), (F), (G), (H), (K), (L), (M)	Plastic floor coverings
	Various plastic articles, mostly domestic or personal (including wearing apparel)

\* In these cases the preferential rate applies also to wine of origin of the Republic of South Africa.

Tariff heading No.	Short description of goods
39.07(P)	Plastic floor coverings, including mats
40.12(A)	Rubber hot water bottles
42.02(A), (B) and (D)	Travel goods, handbags, wallets, pouches etc., (except cases for sale with or display of watches and jewellery)
42.03(A), (B) and (D)	Leather apparel and accessories (except guards or protectors for use in games and sports)
42.05(B), (C), (D), (F), (H)	Lampshades, cases for pouffes, parts of wearing apparel, parts of handbags, and other articles of leather
43.03	Articles of furskin
43.04(B), (C)	Articles of artificial fur, including apparel and accessories
44.20	Wooden picture etc. frames
44.27(A), (B), (D)	Certain wooden furniture, cases and fancy goods
46.03	Basketwork
48.02(A) )	Notepaper and commercial stationery, manuscript books
48.14 )	
48.15(E) )	
48.18(B)(1) )	
48.18(B)(2) )	
49.11(B)(2) )	Picture postcards and greeting cards
49.09	Certain wood-framed pictures etc. (printed matter)
58.01 )	Carpets, carpeting, rugs etc. textile
58.02 )	
59.02(A) )	
59.02(C)	Felt underlay for floor coverings
59.10(A)	Floor coverings, inlaid
60.02	Gloves etc. knitted or crocheted
60.03	Stockings, socks etc.
60.04	Undergarments, knitted or crocheted
60.05(A), (B), (C)(i) and (D)	Outer garments and other articles, knitted or crocheted (except non-woollen blankets)
61.01(B) and (C)	Men's and boys' outer garments
61.02(B)	Women's and infants' outer garments
61.03	Men's and boys' undergarments
61.04	Women's and infants' undergarments
61.05	Handkerchiefs
61.06	Shawls, scarves etc.
61.07	Ties
61.08	Fancy trimmings for women's garments
61.09	Corsets and the like

Tariff heading No.	Short description of goods
61.10(A), (B), (C)(2)	Gloves, stockings etc., not knitted (except elastic stockings)
61.11	Made-up accessories for apparel
62.01(B)(1)	Blankets, wool
62.02(A)(1)	Linen bedding, unfinished
62.02(B)	Cushion cases
62.02(C)	Textile lampshades
62.02(D)(1)(a) )	Household linen towels, cloths etc.
62.02(D)(1)(c)(i) )	
62.02(D)(2)	Certain textile furnishing goods
62.05(F)	Cushions and cushion cases
62.05(G)	Textile mattress parts
62.05(IJ)	Textile covers for musical instruments
62.05(K)	Textile watch straps
62.05(O)	Carrycots
62.05(P)	Infants' booties
62.05(R)(1)(a) )	Other household linen cloths etc.
62.05(R)(1)(c)(i) )	
64.01)	Footwear
64.02)	
64.03)	
64.04)	
64.06(B)	
65.03	
65.04(A), (B), (C)(1) and (C)(2)(a)	Felt headgear
65.05(A), (B), (E)(1), (E)(2)(a), (E)(2)(b) )	Headgear, plaited, (except certain headgear for men or boys)
and (C)(2)(c)(i) )	Headgear of textile fabric, (except motor-cyclists' crash helmets, protection headgear for use in games or sports and certain headgear for men and boys)
65.06(C), (D)(1), (D)(2)(a) ) and (D)(2)(b)(i) and (ii) )	Certain other headgear
66.01	Umbrellas and sunshades
66.02	Walking sticks and the like
57.02(A)(1) and (3), (B)	Artificial flowers and the like, (except of woven textile for personal or domestic use)
68.10(B) and (C)	Statues and other ornaments, made of plaster
69.11	Tableware and other domestic articles of porcelain or china
69.12	Tableware and other domestic articles of other kinds of pottery
69.13	Statuettes and other ornaments of pottery, furniture of pottery
70.09(A)	Mirror glass in rectangles, unframed

Tariff heading No.	Short description of goods
70.09(B)(2)	Other mirrors, (except motor vehicle mirrors)
70.10(C) and (D)	Glass containers, with certain exceptions, glass stoppers
70.13(A) )	Glassware, other than religious articles
70.13(C) )	
70.14(A)(1)(b)	Glass fluorescent fittings (except for surgical purposes or for stage lighting)
70.14(A)(2)(a)	Other illuminating glassware for indoor purposes
70.19(D) and (E)(1)	Glass jewellery and ornaments
71.01)	Precious stones and pearls
71.02)	
71.03)	
71.12	Jewellery
71.13 and 71.14(B)	Gold and silver ware
71.15	Finished articles with pearls or precious stones
71.16	Imitation jewellery
73.36(A)(2)	Portable oil heaters
73.36(B)(1)	Assembled gas burning appliances
73.36(C)(1)(c) and (C)(2)	Certain stoves etc. of iron or steel
73.37	Central heating equipment
73.38(A), (B), (E)(1)(e), ) (E)(2)(b), (E)(3)(a), ) (E)(3)(b)(ii), ) (E)(3)(b)(iii) and (iv)) (E)(3)(c) and (E)(3)(d))	Various articles of iron and steel for domestic purposes
73.39	Iron and steel wool and pot scourers
73.40(A)	Venetian blinds
73.40(M)	Frames for carrycots
74.17	Copper cooking and heating apparatus
74.18(A)	Pot scourers of knitted fabric
74.18(C)	Hollow-ware etc. of copper
74.18(D)	Handles for companion set brushes
74.19(C)	Ashtrays of copper
75.06(A)	Nickel hollow-ware and ashtrays
76.15(B)	Aluminium breadbins etc.
76.16(B)	Venetian blinds, aluminium
76.16(D)	Ashtrays, vegetable racks and the like, aluminium
76.16(F)	Stands and frames for carrycots
79.06(A)	Hollow-ware and ashtrays of zinc
80.06(B)	Hollow-ware and ashtrays of tin
82.01(D)(1)	Shovels of a kind for indoor domestic use
82.04(B)	Pokers and tongs suitable for fireside companion sets
82.08	Coffee mills, and other mechanical appliances for domestic kitchen use.

Tariff heading No.	Short description of goods
82.09	Knives
82.11(B)	Cutting heads and blades for electric shavers
82.11(C)	Razors
82.14(A)	Forks, spoons and butter knives
82.14(C)	Certain ladles and similar kitchenware
83.06	Statuettes and other ornaments of base metal
83.07(A) (1)	Metal fixtures for fluorescent lighting
83.07(A) (2) (a)	Domestic electric light fixtures of metal
83.07(B) (1)	Other domestic light fittings of wrought iron, ornamental
83.11(B)	Bells and gongs of brass for domestic use, ornamental
83.12	Picture frames and mirrors of base metal
84.15(B) (2)	Refrigerators other than creamery or dairy
84.18(B)	Domestic electric spin-dryers
84.25(C)	Lawn mowers
84.40(B)	Domestic washing machines
85.06	Electro-mechanical domestic appliances
85.07(A)	Shavers, electric
85.12(B) (1)	Electric fires and the like
85.12(C) (1)	Domestic hair dryers
85.12(D) (1)	Electric smoothing irons, not exceeding 10 lbs.
85.12(E) (1), (E) (2), (E) (3) & (E) (4) (a)	Domestic electric coffee percolators, kettles, toasters and cooking apparatus
85.15(C)	Radio and television receivers
85.20(A) (2)	Filament lamps with certain exceptions
85.20(B)	Neon tubes
85.20(C) (1) (b)	Fluorescent tubes with certain exceptions
87.02(A) (2) (a)	Certain assembled motor cars of a value of not less than \$1,300
87.10(A) (2)	Assembled cycles, (except invalids' cycles)
87.13(A)	Perambulators
90.02(A)	Certain camera lenses
90.05	Refracting telescopes (monocular and binocular)
90.07(A)	Certain cameras
90.08(A)	Certain cinematographic cameras
90.09(A)	Certain photographic enlargers
91.01)	
91.02)	Clocks and watches
91.04)	

Tariff heading No.	Short description of goods
92.01	Keyboard musical instruments and harps
92.02	Other string musical instruments
92.03	Pipe and reed organs
92.04	Accordions, concertinas, mouth organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments
92.07	Electrical musical instruments
92.08	Other musical instruments, including musical boxes
92.11	Gramophones, record players and sound recorders
92.12	Gramophone records and tapes etc. for sound recorders
93.04(A)	Sporting guns
94.01(A)(2), (A)(3) (A)(4) & (A)(5)	Chairs and seats (except motor car seats)
94.03(A)	Bedsteads
94.03(B) )	Other furniture
94.03(C) )	
94.04(A), (B), (C), (D), (E) & (F)(2)	Mattress supports, mattresses, pouffes, cushions, filled quilts and eiderdowns etc.
95.01(B) )	
95.02(B) )	
95.03(B) )	
95.04(B) )	Articles of various carving materials, (except
95.05(B) )	rosaries)
95.06(B) )	
95.07(B) )	
95.08(A) & (C)	Articles of wax etc., (except worked, unhardened gelatin)
96.02(A)(2)	Brushes, (except machine parts)
96.05(B)	Non-woven powder puffs
97.01(A), (C) & (D)(2)	Certain wheeled toys, excluding dolls prams
97.02(A)	Dolls
97.03(A), (B), (C), (E), (F)(2) & (G)	Certain other toys
97.04	Equipment for parlour, table and funfair games
97.05(A), (C) & (D)	Certain carnival articles, Christmas decorations etc.
97.06(A), (C), (G), (L), (M), (O) & (P)	Certain requisites for gymnastics and outdoor games
97.07	Certain angling, hunting and shooting requisites
98.03	Fountain and other pens, propelling pencils etc.
98.05	Pencils, leads, chalks, crayons etc.
98.10(A)	Cigarette lighters
98.11(A), (B)(2), (C)	Smoking pipes, cigar and cigarette holders
98.14	Scent sprays
98.15(B)	Vacuum vessels other than flasks



SCHEDULE II

The following goods (including parts, where appropriate) shall be charged with duty at a flat rate of 15 per cent ad valorem.

Tariff heading No.	Short description of goods
19.08(B)(2)(a)(i)	Biscuits and rusks, unsweetened
22.01(A)	Spa waters, natural and artificial; aerated waters
22.02(B)	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, but excluding fruit and vegetable juices and beverages, containing blackcurrant juice or extracts or essences of blackcurrants
22.05	Beer made from malt
22.07(A)	Other beer
22.07(C)(2)	Cider and perry containing added spirit
22.07(D)	Certain fermented beverages
22.08	Ethyl alcohol, or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits of any strength
22.09	Other spirits, liqueurs and other spirituous beverages, compound alcoholic preparations for the manufacture of beverages
24.02(A)	Manufactured tobacco
33.05(B)	Aqueous distillates and solutions of essential oils put up as perfumery or toilet preparations
33.06(A) & (D)(1)	Perfumery, cosmetics and toilet preparations
34.05(A)(2)	Polishing preparations, other than preparations for use on goods in the course of manufacture
36.06	Matches
42.02(C)	Cases for sale with, or display of, watches, jewellery, etc.
42.03(C)	Leather guards and protectors for use in games or sports
42.05(E)	Leather parts of golf club bags
49.10	Calendars of paper or paperboard
59.10(B)	Floor coverings, other than inlaid
60.05(C)(2)	Blankets, knitted, not of wool
61.01(A) )	Textile guards and protectors for use in games or
61.02(A) )	sports
61.10(C)(1)	Elastic stockings, not knitted
62.01(A)	Travelling rugs
62.01(B)(2)	Blankets, not knitted, not made of wool

Tariff heading No.	Short description of goods
62.02(A)(2), (A)(3) & (A)(4)	Bedding other than unfinished articles made wholly of linen
62.02(D)(1)(b) & (D)(1) (c)(ii)	Other woven articles, except articles made wholly of
62.05(R)(1)(b) & (R)(1)(c) (ii)	linen, for domestic or household use
62.05(N)	Impregnated polishing pads and cloths
64.06(A)	Cricket pads, shinguards and similar guards or protectors for use in games or sports
65.04(C)(2)(b), 65.05(E)(2)(c)(ii) &	Certain headgear for men and boys, not including headgear of woven wool fabric, nor of leather cloth
65.06(D)(2)(b)(iii)	nor headgear which is proofed
65.05(D) & 65.06(B)	Protective headgear (other than motor-cyclists' crash helmets) for use in games or sports
67.02(A)(2)	Artificial flowers and the like, made of woven textile material, for personal or domestic use
70.10(A) & (B)	Glass carboys and certain glass bottles, not including beer bottles
73.36(C)(1)(a) & (b)	Cast iron firebars and stoves (excluding stoves for hot water circulation systems), firegrates, ranges, mantel registers
73.38(C)	Iron and steel covers for pots, pans and kettles
73.38(E)(1)(b)	Cast iron pots, pans and kettles
73.38(E)(1)(d)	Cast iron coal savers and false bottoms for grates, ranges etc.
73.38(E)(2)(a)	Certain articles of iron or steel wire for domestic use
76.15(A)	Hollow-ware, domestic, of aluminium
82.11(A)	Safety-razor blades
82.14(B)	Ladles of iron or steel wire
84.40(A)	Domestic drying machines and cabinets
85.15(B)	Motor car radio sets
87.09(A)(2) & (B)	Assembled motorcycles and sidecars
94.04(F)(1)	Articles of bedding stuffed or sprung not including mattresses and supports, pouffes, cushions or eiderdowns
96.05(A)	Powder puffs, of woven textile fabric
97.01(B)	Dolls' prams
97.01(D)(1)	Wheeled toys of wood
97.03(D)	Other wooden toys
97.03(F)(1)	Soft toys, not of rubber or plastic
97.05(B)	Filled Christmas stockings
97.06(B)	Tennis balls
97.06(D) & (E)	Racquets and parts
97.06(F) & (H)	Hockey sticks, cricket bats, cricket stumps and balls
97.06(IJ) & (K)	Net posts for tennis and marking-out machines for tennis courts etc.
98.15(A)	Vacuum flasks