

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Czechoslovakia

Addendum

The following communication from the delegation of Czechoslovakia dated 14 June 1982 is circulated for the information of contracting parties.

I would like to inform you that the Decree of the Federal Ministry of Foreign Trade of Czechoslovakia No. 59/1978 of the Collection of Laws on the Exemption from Custom Duties of Goods Imported and Originating in Developing Countries reproduced in document L/3703/Add.3 was repealed and replaced by the attached Decree of Federal Ministry of Foreign Trade of Czechoslovakia No. 3/1982 of the Collection of Laws on the Exemption from Customs Duties of Goods Imported from and Originating in Developing Countries. The Decree entered into force on 15 January 1982.

Through the new legislation the number of least-developed countries enjoying duty-free treatment was increased to 27 countries and the list of developing countries, imports from which are subject to preferential duties equivalent to 25 per cent of the m.f.n. rates, was also enlarged, bringing the total to 89 countries. Thus, the overall list of beneficiaries now covers 116 countries. The new legislation introduced also new harmonized rules or origin which will, inter alia, facilitate and simplify the administrative work of beneficiaries in their exports to Czechoslovakia.

D e c r e e

of the Federal Ministry of Foreign Trade

dated 3 December 1981

on the Exemption from Customs Duties of Goods Imported from and Originating
in Developing Countries

The Federal Ministry of Foreign Trade acting in agreement with the Federal Ministry of Finance and with the Federal Ministry of Foreign Affairs decides under § 44, par. 2, of the Customs Law No 44/1974 of the Collection of Laws:

§ 1

In order to create further favourable conditions for an expansion of the volume as well as of the structure of Czechoslovak imports of goods from developing countries, merchandise is exempt from customs duties to the following extent:

- /a/ merchandise coming from and originating in least developed among developing countries enumerated in Annex 1 to this Decree: 100 per cent;
- /b/ merchandise coming from and originating in developing countries enumerated in Annex 2 to this Decree: 75 per cent of customs duties assessed pursuant to the conventional tariff rates included in the Czechoslovak Customs Tariff for Merchandise,^{1/} with the exception of duties applicable to goods included in item numbers /positions/ of the Czechoslovak Customs Tariff pursuant to Annex 3 to this Decree.

§ 2

- /1/ The exemption from customs duties under § 1 /hereinafter referred to as "exemption from customs duties"/ shall apply to goods imported from a developing country enumerated in Annex 1 or in Annex 2 to this Decree /hereinafter referred to as "developing country" / directly to the Czechoslovak Socialist Republic.

- /1/ Government Decree of the Czechoslovak Socialist Republic No. 74/1980 of the Collection of Laws promulgating the Customs Tariff for Merchandise.

/2/ For the purposes of this Decree, goods are to be considered as goods directly transported to the Czechoslovak Socialist Republic, if they are transported over the shortest or most favourable route, provided the goods, while travelling over the customs territory of a third country, are not admitted in free circulation, but remain under bond during the whole time of transit.

§ 3

- /1/ Are to be considered as goods originating in a developing country:
- /a/ utility minerals extracted within the territory or in the coastal shelf of a developing country;
 - /b/ vegetable products grown in a developing country;
 - /c/ livestock born and bred in a developing country;
 - /d/ products derived from livestock in a developing country;
 - /e/ products of hunting and fishing made in a developing country;
 - /f/ products of sea fishing and other sea products gained by ships of a developing country or ships hired by a developing country;
 - /g/ products made on board of floating factories for the processing of fish of the given country, or on board of floating factories for the processing of fish, which are hired by a developing country, other than products mentioned under letter /f/;
 - /h/ used products collected in a developing country suitable to a new utilization of raw material;
 - /i/ waste and scrap resulting from production in a developing country;
 - /j/ goods made in a developing country;
 - /k/ goods made in a developing country in using raw materials, semimanufactured products or finished products originating in another country or of unknown origin, provided that such goods have been processed or worked in a developing country to a sufficient degree;
- /1/ raw materials, semimanufactured products as well as finished products, which have been exported from the Czechoslovak Socialist Republic to a developing country, and which have been used in this country for production of other goods reimported into the Czechoslovak Socialist Republic;

/2/ Goods are to be considered as processed or worked in a developing country to a sufficient degree, if

/a/ the goods in question have been processed or worked in a developing country, and the value of goods originating in another country or of goods of unknown origin does not represent more than 50 per cent of the value of the goods exported by the developing country;

/b/ the goods in question have been processed or worked in several developing countries, and the value of goods originating in other countries or of goods unknown origin does not represent more than 50 per cent of the value of the goods exported by one of such developing countries;

/c/ the goods in question have been produced in one developing country and processed or worked in other developing countries.

/3/ Goods are not to be considered as sufficiently processed or worked in the sense of paragraph 2, if their treatment consists only in activities connected with packing, classifying, conservation, storing, marking, gauging, completing the goods or assembling their individual parts, etc.

§ 4

/1/ The value of goods mentioned in § 3, par. 2, letters /a/ and /b/ originating in other countries shall be determined on the basis of the customs value of such goods as determined by the developing country.

/2/ As value of goods mentioned in § 3, par. 2, letters /a/ and /b/ of unknown origin is to be considered the price paid for the goods in the territory of the developing country.

§ 5

/1/ The exemption from customs duties shall be applied to goods imported from and originating in a developing country, purchased at the time of an exhibition or fair, if a Czechoslovak organization authorized to engage in foreign trade activity /hereinafter referred to as "importer"/ has purchased these goods in such state as they had been delivered to the exhibition or fair, and the goods had not been used for other purpose than to be exhibited after they had been dispatched to the exhibition or fair and have remained under permanent customs control throughout the duration of the exhibition or fair.

/2/ The document certifying the origin of such goods must be drawn up in the same way as in the case of export of goods from a developing country to the Czechoslovak Socialist Republic including the name and duration of the exhibition or fair.

§ 6

/1/ When importing goods qualifying for the application of an exemption of customs duties, the importer has to present to the Czechoslovak customs authorities a certificate of origin of the goods concerned.

/2/ The certificate of origin shall be issued by the producer or the exporter of the goods imported into the Czechoslovak Socialist Republic. These certificates are to be made in either the Czech or Slovak language or they may be in Russian, English, French, Spanish or German.

/3/ The certificate of origin shall include the following basic data:

- /a/ name and address of the exporter including the indication of the exporting country;
- /b/ name and address of the importer;
- /c/ means of transport and the transport route /if known/;
- /d/ the kind of goods imported, their commercial description as well as indication of the four-digit number of the Nomenclature of the Customs Cooperation Council;
- /e/ marks and signs of the consignment, enabling the identification of the goods;
- /f/ quantity of the goods imported /gross and net weight or number of pieces, dozens etc./;
- /g/ reference number and date of the invoice covering the goods dispatched;
- /h/ criterion of the origin of goods;
- /i/ declaration of the exporter or of the procurator to the effect that the data of the certificate are correct, as well as his seal and signature.

/4/ The criterion of the origin of goods has to be indicated on the certificate of origin in the following way:

- /a/ mark "P" in regard to goods mentioned in § 3 par. 1, letters /a/ to /j/;
- /b/ mark "V" with the indication of the percentage of the value of goods originating in other countries or of goods the origin of which is unknown

/c/ mark "PK" in regard of goods mentioned in § 3; par. 2, letter /c/.

/5/ The certificate of origin shall be endorsed by the Chamber of Commerce or a similar institution of the exporting country duly so authorized by the competent national authorities.

/6/ The customs authorities may for the purpose of the clearance of goods, require that the importers of the goods under paragraph 1 produce, apart from the certificate of origin, also additional documents, showing that the goods in question are eligible for exemption from customs duties.

§ 7

The Decree of the Federal Ministry of Foreign Trade No 59/1978 of the Collection of Laws on the Exemption from Customs Duties of Goods Imported from and Originating in Developing Countries, is repealed.

§ 8

This Decree shall enter into force on the day of publication.

The Minister:

signed

Ing. Urban CSc.

Annex 1 to Decree No 3/1982 of the
Collection of Laws

List of countries

Goods imported from and originating in the following countries are fully exempt from customs duties, under § 1, letter /a/:

The Afghan Democratic Republic
The People's Republic of Bangladesh
The People's Republic of Benin
The Kingdom of Bhutan
The Republic of Chad
The Federal and Islamic Republic of the Comores
The Republic of Gambia
The Revolutionary People's Republic of Guinea
The Republic of Haiti
The Yemen Arab Republic
The People's Democratic Republic of Yemen
The Republic of Cape Verde
The Laos People's Democratic Republic
The Republic of Maldives
The Kingdom of Nepal
The Independent State of Western Samoa
The Republic of the Niger
The Republic of Botswana
The Republic of Burundi
The Republic of Guinea-Bissau
The Republic of the Upper Volta
The Republic of Mali
The Rwandese Republic
The United Republic of Tanzania
Socialist Ethiopia
The Central African Republic
The Democratic Republic of Sudan
The Republic of Uganda

List of countries

Goods imported from and originating in the following countries are exempt from 75 per cent of customs duty, under § 1, letter /b/.

The People's Democratic Republic of Algeria

The People's Republic of Angola

The Argentine Republic

The Community of the Bahamas

Barbados

The Republic of Bolivia

The Federative Republic of Brazil

The Democratic Republic of Sao Tome and Principe

The Community of Dominica

The Dominican Republic

The Arab Republic of Egypt

The Republic of Ecuador

Fiji

The Republic of the Philippines

The Gabonese Republic

The Republic of Ghana

Grenada

The Republic of Guatemala

The Cooperative Republic of Guayana

The Republic of Honduras

The Republic of India

The Republic of Indonesia

The Republic of Iraq

The Islamic Republic of Iran

Jamaica

The Hashemite Kingdom of Jordan

The People's Republic of Kampuchea

The United Republic of Cameroon

The Republic of Kenya

The Kiribat Republic

The Republic of Colombia

The People's Republic of the Congo

The Republic of Costa Rica
The Kingdom of Saudi Arabia
The Kingdom of Tonga
The Republic of Cuba
The Republic of Cyprus
The Lebanese Republic
The Republic of Liberia
The Socialist People's Libyan Arab Jamahiriya
The Democratic Republic of Madagascar
Malaysia
The Kingdom of Morocco
The Islamic Republic of Mauretania
Mauritius
The People's Republic of Mozambique
The Federal Republic of Nigeria
The Republic of Nicaragua
The Islamic Republic of Pakistan
The Republic of Panama
Papua-New Guinea
The Republic of Paraguay
The Republic of Peru
The Republic of Malta
The Republic of Nauru
The Republic of the Ivory Coast
The Republic of Equatorial Guinea
The Republic of Sierra Leone
The Togolese Republic
The Republic of Trinidad and Tobago
The Republic of El Salvador
The Republic of Senegal
The Republic of Singapore
The Socialist Federal Republic of Yugoslavia
The Socialist Republic of the Union of Burma
The Somali Democratic Republic
The Archipelago of Vanuatu
The United Mexican States
The Democratic Socialist Republic of Sri Lanka
The State of Bahrain

The State of Qatar
The State of Kuwait
The State of the United Arab Emirates
The Sultanate of Oman
The Republic of Surinam
St. Lucia
St. Vincent
The Syrian Arab Republic
The Solomon Islands
The Kingdom of Thailand
The Republic of Tunisia
The Republic of Turkey
Tuvalu
The Eastern Republic of Uruguay
Venezuela
The Republic of Zaire
The Republic of Zambia
Zimbabwe

Annex 3 to Decree No 3, 1962 of the
Collection of LawsList of Goods

The exemption from customs duties under § 1 letter /b/ does not apply to the following goods:

Tariff item number	Description of goods
17 01 02	B - Vanilla sugar and vanillin sugar
17 01 03	C - Flavoured sugars
17 01 09	D - Other beet sugar and cane sugar in solid form
22 03 00	Beer
24 02 02	B - Cigarettes
58 02	Other carpets, made up or not; textile fabrics called Kelem, Schumacks, Karamarie and the like, made up or not
60 04	Under-garments, knitted or crocheted, not elastic nor rubberized
60 05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
60 06	Knitted or crocheted fabric and articles thereof, elastic or rubberized /including elastic knee-caps and elastic stockings/
61 01	Men's and boys' outer garments
61 02	Women's girls' and infants' outer garments
61 08	Men's and boys' under-garments, including collars, shirt fronts and cuffs
61 04	Women's , girls' and infants' under-garments
61 05	Handkerchiefs and fancy h ^a ndkerchiefs
61 06	Shawls, scarves, mufflers, mantillas, veils and the like
61 07	Ties
61 09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like /including such articles of knitted or crocheted fabric/, whether or not elastic.

- 61 10 Gloves, mittens, stockings, socks and sockettes, not being knitted or crocheted goods

- 61 11 Made-up accessories for articles of apparel /for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets/

- 62 02 Bed linen , table linen, toilet linen and kitchen linen, curtains and other furnishing articles

- 62 03 Sacks and bags, of a kind used for packing of goods

- 62 04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods

- 62 05 Other made-up textile articles /including dress patterns/,

- 63 01 Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles /other than articles falling within heading No. 58.01, 58.02 or 58.03 /, of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings.