

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Austria

Addendum

The Permanent Mission of Austria has provided the following information on the GSP scheme of Austria as of 1 January 1982 for the information of contracting parties.

The Austrian Parliament has enacted a new law, the Customs Preference Act 1982, which came into force on 1 January 1982. This Act covers the second 10 years period of the Austrian Scheme of Generalized Preferences, i.e. until 31 December 1991. The main features of the new Act, in particular the changes as compared with the Customs Preference Act 1972, are indicated below.

1. The Customs Preference Act 1982 provides for a special tariff treatment for imports from the 31 least developed countries as recognized by the UN General Assembly. This special tariff treatment is granted according to the basic principles of the Austrian GSP scheme which remain unchanged. Thus, for industrial products originating in LDDC's and falling within CCCN chapters 25 to 99, duty free treatment is granted across the board, with the exception of textiles falling within CCCN chapters 50 to 62 and 65 for which a 50 per cent tariff cut is applied. For the tariff items falling within CCCN chapters 1 to 24 included in Annex A of the Austrian GSP scheme, duty free tariff treatment will be applied for products originating in LDDC's in most instances, in many other cases a substantial reduction of the preferential rate of duty is provided.

2. The 31 LDDC's mentioned under 1. above form Group II of the preference-receiving countries under the Austrian GSP scheme as contained in Annex C of the Customs Preference Act 1982. Under the Customs Preference Act 1972, the following countries were listed in Group II of Annex C: Greece, Portugal, Spain and Turkey. Spain and Greece have ceased to be beneficiaries under the Austrian GSP scheme because of their participation in the European economic integration. Portugal and Turkey are now listed with the majority of preference-receiving countries in Group I. As a consequence, preferential imports from Turkey will in the future receive the same tariff treatment as preferential imports from all other preference-receiving countries except the LDDC's.

3. A few new products have been included in Annex A (list of items falling within CCCN chapters 1 to 24) of the Customs Preference Act 1982 as from 1 January 1982:

Tariff heading number	Description of Products	Pref. rate of duty Group I	of duty Group II
08.05 B	Walnuts:		
	1 - Unshelled	S 50,-	S 50,-
	2 - Shelled	S 100,-	S 100,-
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
	B 1 - Crude resins (pine resin, turpentine)	free	free
	B 2 - Common resins	free	free
20.02 B 1	Truffles	S 10,- per 100 kg	free

For the following items, the preferential tariff treatment has been improved:

Tariff heading number	Description of Products	Preferential rate of duty former Group I	new Group I	duty Group II
08.01 A	Dates	6 %	free	free
09.09 A	Badian seeds:			
	1 - Unground	14 %	10 %	free
	2 - Ground or otherwise crushed	18 %	15 %	free
ex 15.08	Castor oil, dehydrated or blown	5 %	free	free
- 15.11 B	Glycerol, purified	8 %	free	free

The wording of the item ex 23.07 has been changed from "fish solubles" to "fish or marine mammal solubles".

4. In the rules of origin, no changes were made as to Lists A and B. The main changes in the substance of the procedural rules - being also further improvements - can be summarized as follows:

- The procedure for the recognition of transit certificates issued in countries members of EFTA and/or the EEC have been completely harmonized with those of the EEC;
- the value limits for private consignments of small value, including travellers' personal luggage, and for postal consignments have been increased by 100 per cent;
- certificates (Form A) issued by non-governmental bodies will be recognized also without a formal bilateral agreement on the basis of a notification, bilateral or through the UNCTAD Secretariat, of the preference-receiving country concerned as to the authorization of the respective body and to the procedure to be followed in case of verification.

5. Annex B of the Customs Preferences Act no longer includes the former Part II which contained products not eligible for preferential tariff treatment if imported from beneficiary countries in Annex C, former Group II.

6. With a view to assisting preference-receiving countries in the understanding and the application of the Austrian Customs Preference Act 1982, the following Annexes of the Act are attached in full text of the new version:

- Annex A - List of products in CCCN chapters 1 to 24 which are eligible for preferential tariff treatment and the rates of preferential duties
- Annex C - List of preference-receiving countries
- Annex D - Rules of origin
- Annex F - Provisions concerning the form of evidence of origin

ANNEX AList of products in Chapters 1 to 24 of
the Customs Tariff which are eligible
for preferential tariff treatment and
the rate of the preferential duties

tariff heading number	Description of Products	Preferential rate of duty in % ad val. or in Schilling per 100 kg	
		Group I	Group II
03.01	Fish, fresh (live or dead), chilled or frozen: A - Freshwater fish: 2 - Other: ex c - Fish for ornamental purposes	free	free
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process: A - Smoked ex 1 - Salmon, in other than airtight containers 2 - Kippered herring (salted and smoked herring, without any addition), in airtight containers D - Other	S 125,- free free	free free free
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	free	free
04.07	Salangenes' nests	free	free
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: B - Curled: 1 - In locks or plaits 2 - Fixed on a support	2 % 3 %	free free
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: A - Bed feathers and down: 3 - Other	7 %	free

07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
	A - Olives	free	free
	B - Capers	free	free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
	A - Olives and truffles	free	free
ex	C - Garlic	free	free
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mango-steens, fresh or dried, shelled or not:		
	A - Dates	free	free
	B - Bananas	free	free
	C - Pineapples	free	free
	D - Brazil nuts and cashew nuts:		
	1 - Brazil nuts	free	free
	E - Other	free	free
08.02	Citrus fruit, fresh or dried:		
	A - Oranges	free	free
	B - Mandarines and clementines	free	free
	D - Grapefruit	S 10,-	S 10,-
	E - Other	free	free
08.03	Figs, fresh or dried:		
	B - Dried	S 5,-	S 5,-
ex	B - In cases	5 %	5 %
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
	A - Almonds	free	free
	1 - Unshelled	free	free
	2 - Shelled:		
	b - Other	free	free
	B - Walnuts:		
	1 - Unshelled	S 50,-	S 50,-
	2 - Shelled	S 100,-	S 100,-
	C - Hazel nuts:		
	1 - Unshelled	S 20,-	free
	2 - Shelled	S 30,-	free
	D - Chestnuts (edible)	S 10,-	S 10,-
	E - Pine kernels	free	free
	F - Other	free	free

08.07	Stone fruit, fresh:		
	F - Other	5 5,-	free
08.09	Other fruit, fresh:		
	B - Other	free	free
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	15 %	free
ex 08.10	Dates, preserved by freezing, not containing added sugar	6 %	free
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
	B - Other:		
	3 - Other, air-dried or oven-dried, not blanched	free	free
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	free	free
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	A - Not roasted	free	free
	B - Roasted	12 %	free
09.02	Tea:		
	A - Inseparate packings, not containing more than 3 kg*)	free	free
09.03	Maté	free	free
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":		
	A - Pepper of the genus "Piper":		
	1 - Unground	5 %	free
	2 - Ground or otherwise crushed	14 %	9 %
	B - Pimento of the genus "Capsicum":		
	2 - Ground or otherwise crushed	8 %	6 %
	C - Jamaica pimento and other pimento of the genus "Pimenta":		
	1 - Unground	7 %	free
	2 - Ground or otherwise crushed	11 %	4 %

*) The note for heading number 09.02 in the Customs tariff is not to be applied.

09.05	Vanilla:		
	A - Unground	S 1680,-	free
	B - Ground or otherwise crushed	S 1680,-	free
09.06	Cinnamon and cinnamon-tree flowers:		
	A - Unground	6 %	free
	B - Ground or otherwise crushed	12 %	6 %
09.07	Cloves (whole fruit, cloves and stems):		
	A - Unground	4 %	free
	B - Ground or otherwise crushed	12 %	8 %
09.08	Nutmeg, mace and cardamoms:		
	A - Unground:		
	1 - Cardamoms	4 %	free
	2 - Nutmeg and mace	4 %	free
	B - Ground or otherwise crushed:		
	1 - Cardamoms	5 %	1 %
	2 - Nutmeg and mace	9 %	5 %
	ex 2 - Nutmeg, broken (mixtures of nutmegs, whole and broken, but not ground) and nutmeg flower, broken (nutmeg flowers, broken, but not ground), in single packings containing 25 kg or more	4 %	free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:		
	A - Badian seeds:		
	1 - Unground	10 %	free
	2 - Ground or otherwise crushed	15 %	5 %
	B - Other:		
	1 - Unground	2 %	free
	2 - Ground or otherwise crushed	6 %	4 %

09.10	Thyme, saffron and bay leaves; other spices:		
	A - Thyme and bay leaves:		
	1 - Unground	4 %	free
	2 - Ground or otherwise crushed	8 %	4 %
	B - Saffron:		
	1 - Unground	6 %	free
	2 - Ground or otherwise crushed	10 %	4 %
	C - Ginger:		
	1 - Unground	5 %	free
	2 - Ground or otherwise crushed	14 %	9 %
	D - Other:		
	1 - Curry powder	8 %	8 %
	2 - Other	S 2250,-	S 2250,-
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06:		
	ex B - Other:		
	- Flour of bananas	5 %	5 %
	- Peel of citrus fruit, ground	S 5,-	free
12.01	Oil seeds and oleaginous fruit, whole or broken:		
	A - Oil poppy seeds and poppy seeds, including ripe poppy heads	S 30,-	S 30,-
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:		
	B - Sugar cane	free	free
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
	B - Natural gums, resins, gum-resins and balsams:		
	1 - Crude resins (pine resin, turpentine)	free	free
	2 - Common resins	free	free
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
	ex B - Pyrethrum extract	free	free

14.02	• Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eei-grass):		
	A - Put up on a layer or between two layers of other material	free	free
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks:		
	A - Istle (Mexican fibre):		
	1 - Curled or in bundles	free	free
	2 - Put up on a layer or between two layers of other material	free	free
14.05	Vegetable products not elsewhere specified or included:		
	A - Put up on a layer or between two layers of other material	free	free
15.04	Fats and oils, of fish and marine mammals, whether or not refined:		
	A - Cod liver oil:		
	2 - In containers of less than 1 litre	5 %	5 %
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste):		
	A - Bone fat	free	free
ex 15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:		
	- Castor oil, dehydrated or blown	free	free
15.11	Glycerol and glycerol lyes:		
	A - Glycerol, crude and glycerol lyes	free	free
	B - Glycerol, purified	free	free
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:		
	B - Other:		
ex	1 - In separate packings not containing more than 5 kg:		
	Wholly of fish and marine mammals	free	free
ex	2 - Other:		
	Wholly of fish and marine mammals	free	free

15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:		
	B - Other	free	free
16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	A - Caviar and caviar substitutes:		
	1 - Caviar	15 %	15 %
	2 - Caviar substitutes	S 500,-	S 500,-
	B - Other:		
	1 - In airtight containers:		
	a - Fish (except anchovies and anchovy-like preparations of all kind), solely in oil	free	free
	b - Other:		
	1 - Fish, cooked or smoked, in sauces, mayonnaise, remoulade, or in not jellying liquids	free	free
	2 - Fish, cooked or smoked, in own juice	free	free
	5 - Other	S 300,-	free
	ex 2 - Otherwise put up:		
	- Fish (except anchovies and anchovy-like preparations of all kind), solely in oil	7 %	free
	- Fish meat, dressed with bread crumbs, frozen	free	free
16.05	Crustaceans and molluscs, prepared or preserved	free	free
18.01	Cocoa beans, whole or broken, raw or roasted:		
	A - Raw, in the husks	free	free
	B - Other	free	free
18.02	Cocoa shells, husks, skins and waste	free	free
18.03	Cocoa paste (in bulk or in block), whether or not defatted	free	free
18.04	Cocoa butter (fat or oil)	free	free
18.05	Cocoa powder, unsweetened	7 %	7 %

20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
	A - Truffles	5 %	free
	C - Other:		
	ex 1 - In airtight containers with a gross weight of 15 kg or less:		
	- Mango Chutney	free	free
	- Capers	free	free
	ex 2 - Other:		
	- Olives	free	free
	- Mango Chutney	free	free
	- Capers	free	free
	- Fruit and nuts falling within heading No. 08.01, not prepared or preserved with sugar	free	free
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	A - In airtight containers of a gross weight of 15 kg or less:		
	1 - Truffles	10 %	free
	2 - Olives	free	free
	3 - Capers	free	free
	ex 5 - Other:		
	- Artichokes and mixtures of vegetables containing carrots, peas and green beans	S 180,-	S 180,-
	- Asparagus	11 %	11 %
	B - Otherwise put up:		
	1 - Truffles	10 %	free
	2 - Olives	free	free
	3 - Capers	free	free

20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
	A - Fruit pulp:		
	ex 1 - In airtight containers of a gross weight of 15 kg or less:		
	Of fruit and nuts falling within heading No. 08.01 not containing added sugar	5 %	free
	ex A 1 and A 2 - Pineapples, guavas, grapefruit, preserved in airtight containers	S 80,-	free
	ex B - Other:		
	1 - Chestnut cream, in airtight containers	6 %	free
	2 - Grapefruit, preserved in airtight containers	6 %	free
	5 - Fruit and nuts falling within heading No. 08.01, preserved in airtight containers:		
	a - Pineapples and guavas	6 %	free
	b - Other, not containing added sugar	free	free
	ex B - Coconuts, Brazil nuts, cashew nuts, not preserved in airtight containers without added sugar; ground-nuts and nuts of heading No. 08.05	6 % and S 150,- per 100 kg	free
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
	A - Concentrated juices:		
	3 - Of fruits of heading No. 08.01 and sub-headings No. 08.02 D and E	free	free
	B - Other juices:		
	3 - Of fruits of heading No. 08.01 and sub-headings No. 08.02 D and E:		
	ex a - Not containing added sugar:		
	1 - Raw juices of fruit and nuts of heading No. 08.01, in containers of a capacity of less than 20 litres	S 90,-	free

21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
	A - Extracts of coffee, solid	10 %	free
	B - Extracts, essences or concentrates, of tea and preparations with a basis of such extracts, essences or concentrates, liquid or solid	free	free
	D - Other	S 1200,-	free
ex D	Extracts, essences or concentrates, of maté and preparations with a basis of such extracts, essences or concentrates, liquid or solid	free	free
ex 21.03	Mustard flour	4 %	4 %
21.04	Sauces; mixed condiments and mixed seasonings	15 % but not less than S 300,- per 100 kg	15 % but not less than S 300,- per 100 kg
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations; except homogenised preparations, ready for consumption, containing meat or meat offals, with a dry substance of more than 10 %	19 % but not less than S 400,- per 100 kg	19 % but not less than S 400,- per 100 kg
21.06	Natural yeasts (active or inactive); prepared baking powders:		
	B - Prepared baking powders	S 510,-	free
23.05	Wine lees; argol:		
	A - Wine lees, liquid	S 200,-	free
23.07	A - Fish or marine mammal solubles	5 %	free

ANNEX C

Beneficiary countries

(States, Territories or Parts of Territories)

Group I

Algeria	Grenada
Angola	Guatemala
Antigua and Barbuda	Guyana
Argentina	Honduras
Bahamas	India
Bahrein	Indonesia
Barbados	Iran
Belize	Iraq
Bolivia	Israel
Brazil	Ivory Coast
Bulgaria	Jamaica
Burma	Jordan
Cameroon	Kampuchea
Chile	Kenya
China	Kiribati
Colombia	Korea, Republic of
Congo	Kuwait
Costa Rica	Lebanon
Cuba	Liberia
Cyprus	Libya
Djibouti	Madagascar
Dominica	Malaysia
Dominican Republic	Malta
Ecuador	Mauritania
Egypt	Mauritius
El Salvador	Mexiko
Equatorial Guinea	Mocambique
Fiji	Morocco
Gabon	Mascat and Oman
Ghana	Nauru

Nicaragua	Zambia
Nigeria	Zimbabwe
Pakistan	
Papua-New Guinea	Dependent territories of the
Panama	Republic of France
Paraguay	St. Pierre and Miquelon
Peru	Mayotte
Philippines	French Oceania (Polynesia)
Portugal	New Caledonia including Wallis
Qatar	and Futuna
Romania	
Sao Tomé and Príncipe	Dependent territories of
Saudi Arabia	New Zealand:
Senegal	Cook Islands
Seychelles	Niue Islands
Sierra Leone	Tokelau Islands
Singapore	
Solomon Islands	Dependent territory of the
Sri Lanka	Kingdom of the Netherlands:
St. Lucia	Netherlands Antilles
St. Vincent and Grenadines	
Surinam	Dependent territory of Portugal:
Swaziland	Macao
Syria	
Taiwan	Dependent territories of the United
Thailand	Kingdom of Great Britain and
Togo	Northern Ireland:
Tonga	Bermuda
Trinidad and Tobago	British Indian Ocean Territory
Tunisia	Brunei
Turkey	Cayman Islands
Tuvalu	Falkland Islands (Malvinas) and
United Arab Emirates	Dependencies
Uruguay	Gibraltar
Vanuatu	Hong Kong *)
Venezuela	Montserrat
Viet-Nam	Pitcairn
Yugoslavia	St. Helena and Dependencies

*) In the case of imports of goods falling into Chapters 52 to 62 and 64 of the Customs tariff, originating in Hong Kong, the preferential tariff rates shall not apply.

St. Kitts-Nevis-Anguilla
Turks and Caicos Islands
Virgin Islands (British)

Dependent territories of the United
States of America:
American Samoa and Swains Islands

Guam
Johnston Island and Sand Island
Midway Islands
Trust territory of the Pacific Islands
Virgin Islands (U.S.A)
Wake Islands

Group II

Afghanistan
Bangladesh
Benin
Bhutan
Botswana
Burundi
Cap Verde Republic
Central African Republic
Chad
Comoros
Ethiopia
Gambia
Guinea
Guinea-Bissau
Haiti
Laos

Lesotho
Malawi
Maledives
Mali
Nepal
Niger
Rwanda
Samoa
Somalia
Sudan
Tanzania
Uganda
Upper Volta
Yemen, Arab Republic
Yemen, Democratic
People's Republic of

ANNEX D

General Rules of Origin

Rule 1 - Originating products

For the purpose of this Federal Act, within the meaning of Section 4 the following shall be considered as products originating in a beneficiary country:

- (a) products wholly obtained in that country;
- (b) products obtained in that country in the manufacture of which also products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Rule 4.

Rule 2 - Interpretative provisions

(1) Within the meaning of Rule 1, the term "in a beneficiary country" shall also cover the territorial waters of that country and the sea bed thereof. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country to which they belong.

(2) In order to determine whether products originate in a beneficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in other countries or not.

Rule 3 - Products wholly obtained in a beneficiary country

The following shall be considered as wholly obtained in a beneficiary country within the meaning of Rule 1 (a):

- (a) mineral products extracted from its soil or from its sea bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in (a) to (i).

Rule 4 - Sufficient working or processing

(1) For the purpose of implementing the provisions of Rule 1 (b), the following shall be considered as sufficient:

- (a) working or processing as a result of which the products obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, other than those qualified, except, however, working or processing specified in List A of Annex E, where the special provisions of that List apply;
- (b) working or processing specified in List B of Annex E.

(2) The expressions "section", "chapters" and "tariff heading" shall mean respectively sections, chapters and tariff headings in the Customs Co-operation Council nomenclature for the classification of goods in customs tariffs.

(3) When, for a given product obtained, a percentage rule limits in List A and in List B the value of the non-originating materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in

relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

(4) For the purpose of implementing Rule 1 (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, irrespective of whether or not there is a change of tariff heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments,
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture are not originating products;
- (f) simple assembly of parts of products to constitute a complete product;
- (g) a combination of two or more operations specified in (a) to (f);
- (h) slaughter of animals.

Rule 5 - Determining the percentage of value added

(1) Where Lists A and B of Annex E referred to in Rule 4 provide that products obtained in a beneficiary country shall be considered as originating therein only if the value of the products used, other than those qualified, does not exceed a given percentage of the value of the products obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand,
 - as regards products whose importation can be proved, their customs value at the time of importation;
 - as regards products of undetermined origin, the earliest ascertainable price paid for such products in the territory of the country where manufacture takes place;
- and on the other hand,
 - the ex-works price of the products obtained, less internal taxes refunded or refundable on exportation.

(2) "Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture. "Customs value" shall mean the customs value as defined in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Rule 6 - Treatment of packing

Packing shall be considered as forming a whole with the products contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Rule 7 - Unit of qualification

- (1) The origin of each article in a consignment shall be considered separately.
- (2) Without prejudice to the provisions of paragraph 1:
 - (a) in cases of Note 7 to Section XVI of the Customs Tariff, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Customs Tariff shall be treated as one single article, if a certificate of origin Form A has been submitted for the whole article upon importation of the first instalment;
 - (b) sets within the meaning of General Rule 3 of the Customs Tariff shall be regarded as originating when all component articles are originating products; nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the total value of the set;
 - (c) in cases not within (a) and (b), products shall be treated as one single article if they are so treated for the purpose of assessing Customs duties.

Rule 8 - Direct transportation

- (1) Within the meaning of Section 4 of this Federal Act, the following shall be considered as transported direct from the exporting beneficiary country to the Austrian Customs territory:
 - (a) products transported without passing through the territory of another country;
 - (b) products transported through the territories of one or more other countries, with or without trans-shipment or temporary warehousing within those countries, provided that the products have remained under the surveillance of the Customs authorities of those countries, have not entered into commerce or been delivered for home use there, and have not there undergone operations other than unloading and reloading, splitting up of loads, or any operation intended to keep them in good condition;
 - (c) products transported through the territory of the member states of the European Economic Community, Finland, Norway, Sweden or Switzerland and which are subsequently re-exported in full or in part to Austria, provided that the products have remained under the surveillance of the Customs authorities of these countries and have not been delivered for home use and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition there.
- (2) Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied by the production at the Customs entry of:
 - (a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country or countries of transit; or
 - (b) a certification by the Customs authorities of the country or countries of transit:
 - giving an exact description of the products;
 - stating the date of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships or other means of transport used;
 - certifying the conditions under which the products remained in the transit country; or
 - (c) in the absence of evidence referred to in (a) and (b), any substantiating documents.

Rule 9 - Special provisions for exhibition products

(1) Products sent from a beneficiary country for exhibition in another country and transported into Austria shall be cleared upon entry at preferential Customs duties, on condition that the products meet the requirements of this Annex entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown upon clearance to the satisfaction of the Customs authorities that:

- (a) an exporter has consigned the products from the territory of the exporting beneficiary country direct to the country in which the exhibition is held;
- (b) the products have been sold or otherwise disposed of by that exporter to a consignee in Austria;
- (c) the products have been consigned to Austria in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

(2) Evidence of origin according to Annex F must be produced upon clearance. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

(3) For the purpose of paragraph 1 the term "exhibition" shall mean any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under Customs control.

Rule 10 - Evidence of origin

(1) Originating products shall be cleared at preferential Customs duties if a certificate of origin Form A according to Annex F is presented to the Customs office. This certificate of origin must be certified in its Box 11 by the Customs authorities or other Governmental authority of the exporting beneficiary country, in cases of Rule 8 (1) c by the Customs authorities of the countries mentioned there.

(2) Certificates of origin, the certification of which in Box 11 has not been given by the Customs authority or another Governmental authority but by another body authorized for that purpose by the Government of the exporting beneficiary country (for instance, Chamber of Commerce, Federation of Industries, etc.), shall be recognized provided that these bodies have been agreed upon with the country concerned. A special agreement is not necessary if a beneficiary country has notified that such body is authorized to certify certificates of origin, and is prepared to undertake subsequent verifications of certificates of origin.

(3) Preferential Customs duties shall also be applied to originating products upon producing to the Customs office a declaration of origin Form APR according to Annex F, if these products form part of postal consignments, provided that the consignments contain only such products and their value does not exceed 50,000 AS per consignment.

(4) Where a beneficiary country has not shown to be prepared to render administrative assistance to Austria, through the Customs Administration, as far as subsequent verification is concerned that the evidence of origin is authentic and in proper order, the respective evidence of origin shall not be recognized and the preferential tariff rates shall not be applied, if there are substantive doubts that the evidence of origin is materially incorrect.

(5) If a request for subsequent verification of evidence of origin was sent to the authorities or issuing bodies of a beneficiary country, and if there is no reply within six months (or, in cases of Rule 8 (1) c, within eight months), or if the reply

does not contain sufficient information to determine the authenticity of the evidence of origin on which there are substantive doubts, or on the real origin of the products, a second communication shall be sent to the authorities or bodies concerned. If after the second communication, the results of the verification are not communicated within four months to the requesting authority, or if the results do not permit the determination of the authenticity of the evidence of origin in question or the real origin of the products, it shall be assumed that the country is not prepared to render administrative assistance according to paragraph 4, except in case of force majeure or in exceptional circumstances.

(6) At the request of the exporter or the person liable, it shall be possible to replace one or more certificates of origin Form A by one or more other such certificates, provided that this is done at the Austrian Customs office which has the products under surveillance, and that the products have not been delivered for home use in Austria, and have not eventually undergone operations other than unloading, reloading and any operation intended to keep them in good condition.

Rule 11 - Recognition of origin evidence

(1) Certificates of origin Form A shall only be recognized if the products to which they pertain are properly presented for Customs clearance within ten months of the date of certification as given in Box 11.

(2) Certificates of origin may also be recognized after expiry of the time limit referred to in paragraph (1), where the failure to observe this time limit is force majeure due to or to exceptional circumstances.

(3) Certificates of origin Form A bearing the following indications in red: "ISSUED RETROSPECTIVELY" or "DUPLICATE", shall be recognized if it is proved that the certificates cover the products presented for Customs clearance.

(4) The discovery of slight discrepancies between the statements made in the evidence of origin and those made in the goods declaration or in other documents produced for Customs clearance shall not ipso facto render the evidence null and void, provided it is duly established that the evidence corresponds to the products presented for Customs clearance.

Rule 12 - Private consignments of small value

(1) Preferential tariff rates according to the provisions of this Federal Act shall be applied without requiring the production of a certificate of origin Form A or the completion of a Form APR, to originating products sent as small packages to private persons or forming part of a traveller's personal luggage, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

(2) Importations not by way of trade shall be importations which are occasional and consist solely of products for the personal use of the recipient or traveller or their families if it is evident from the nature and quantity of the products that no commercial purpose is in view. Furthermore, the total value of these products must not exceed 3.000 AS in the case of small packages or 10.000 AS in the case of the contents of travellers' personal luggage.

ANNEX F

Provisions concerning the form of evidence of origin

Rule 1 - Lay out and format of evidence of origin

- (1) Certificates of origin Form A and declarations of origin Form APR shall conform to the specimen contained in the Annex. They shall be made out in German, English or French. They shall be typewritten or handwritten; in the latter case, they shall be written in ink and in printscript.
- (2) The use of German, English or French for the Notes on the reserve of the certificate Form A and for the Notes attached to Form APR shall not be obligatory.
- (3) Each Form shall bear a serial number, printed or otherwise, by which it can be identified.

Rule 2 - Form A

- (1) The certificate Form A shall be 210 x 297 mm; tolerances of up to 8 mm are permitted. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- (2) If the certificates have several copies only the top copy which is the original shall be printed with a green guilloche pattern background.
- (3) The signature to be entered in box 11 of the certificate must be handwritten.

Rule 3 - Form APR

- (1) The declaration Form APR shall be 210 x 148 mm; tolerances of up to 8 mm are permitted. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².
- (2) One Form APR shall be completed for each consignment.
- (3) The declaration shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. The signature to be placed in box 6 of the form shall be handwritten.
- (4) If the goods contained in the consignment have already been subject to verification in the exporting beneficiary country with regard to their qualification as originating products the exporter may refer to this check in box 7 "Remarks" on Form APR.
- (5) In case of parcel post, the exporter attaches Form APR to the parcel form. In case of letter post, the form will be put into the consignment. In addition, the exporter indicates "APR" and the serial number of the form used on the green label of form C/1 or on the customs declaration form C2/CP3.

