

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## GENERALIZED SYSTEM OF PREFERENCES

### Notification by Norway

#### Addendum

As foreshadowed in document L/4242, the delegation of Norway has provided the following text of the revised Norwegian GSP Scheme applicable as from 1 July 1975, for the information of contracting parties.

### THE NORWEGIAN SYSTEM OF GENERALIZED PREFERENCES ON IMPORTS FROM DEVELOPING COUNTRIES

1. On the basis of the Governmental Bill No. 122 of 1970/71, the Norwegian Parliament (Stortinget) on 15 June 1971 decided to introduce a system of generalized preferences on importation of products from developing countries. By Royal Decree of 3 September 1971, it was decided to put into force the preferential system as from 1 October 1971. The preference-receiving countries were informed of this decision by the Norwegian notification to UNCTAD, cf. documents TD/B/373/Add.2 of 7 July 1971, TD/B/373/Add.2/Annex I of 25 August 1971, TD/B/373/Add.2/Annex II of 23 September 1971 and TD/B/373/Add.2/Annex III of 23 November 1971.<sup>2</sup>
2. By Royal Decree of 20 June 1973, the Norwegian system of generalized preferences was extended to include more developing countries and a larger number of products. The beneficiary countries were informed of this extension by the notification to UNCTAD, cf. document TD/B/373/Add.2/Annex/Amend.1 of 5 October 1973.<sup>2</sup>
3. Since 1974, within the framework of the OECD, work has been going on aiming at harmonizing and simplifying the origin rules of the donor countries' systems. A complete, consolidated, Norwegian system, incorporating alterations accepted by Norway, has become operative as from 1 July 1975.

<sup>1</sup>The regulations concerning rules of origin are being circulated as L/4242/Add.2.

Certain modifications made to the Norwegian GSP Scheme since 1 July 1975 have been indicated as footnotes to the text.

<sup>2</sup>In accordance with the terms of the GATT waiver relating to the GSP, the information was also circulated to the contracting parties.

4. Exemption from duty will be granted to products which are imported from developing countries which are covered by the generalized system of preferences and which meet the requirements for preferential tariff treatment.

Until further notice these provisions are only applied to products imported into Norway from the following countries:

A. Independent developing countries

Afghanistan	Honduras
Algeria	India
Arab Republic of Egypt	Indonesia
Argentina	Iran
Bahrain	Iraq
Bangladesh	Ivory Coast
Barbados	Jamaica
Bhutan	Jordan
Bolivia	Kenya
Botswana	Korea (South)
Brazil	Kuwait
Burma	Laos
Burundi	Lebanon
Cambodia	Lesotho
Cameroon	Liberia
Central African Republic	Libya
Chad	Madagascar
Chile	Malawi
Colombia	Malaysia
Costa Rica	Maldives
Cuba	Mali
Cyprus	Mauritania
Dahomey	Mauritius
Dominican Republic	Mexico
Ecuador	Morocco
El Salvador	Nauru
Equatorial Guinea	Nepal
Ethiopia	Nicaragua
Fiji Islands	Niger
Gabon	Nigeria
Gambia	Oman
Ghana	Pakistan
Guatemala	Panama
Guinea	Paraguay
Guyana	People's Republic of the Congo
Haiti	Peru

Philippines	Togo
Qatar	Tonga
Rwanda	Trinidad and Tobago
Saudi Arabia	Tunisia
Senegal	Uganda
Sierra Leone	United Arab Emirates
Singapore	Upper Volta
Somalia	Uruguay
Southern Yemen	Venezuela
Sri Lanka (Ceylon)	Viet-Nam (South)
Sudan	Western Samoa
Swaziland (Ngwane)	Yemen
Syria	Yugoslavia
Tanzania	Zaire
Thailand	Zambia

B. Dependent or administered countries and territories

AUSTRALIA

Oceania

Papua<sup>1</sup>  
New Guinea<sup>1</sup>

FRANCE

Africa

Afar and Issas Territory  
Comoro Archipelago

North America

Saint-Pierre and Miquelon

Oceania

French Antarctic Territories and Australian Islands  
French Polynesia  
New Caledonia

NETHERLANDS

Latin America

Netherlands Antilles  
Surinam<sup>1</sup>

NEW ZEALAND

Oceania

Cook Islands  
Tokelau Islands  
Niue Island

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<sup>1</sup>"Papua New Guinea" and "Surinam" have been transferred to List A above for independent developing countries.

UNITED KINGDOM

Europe

Gibraltar

Africa

St. Helena

Seychelles

Asia

British Territories in the Indian Ocean  
and in the South Atlantic

Brunei

Latin America

Antigua

Bahamas<sup>1</sup>

Bermuda

Cayman Islands

Dominica

Falkland Islands

Grenada<sup>1</sup>

British Honduras

Montserrat

St. Kitts-Nevis-Anguilla

St. Lucia

St. Vincent

Turks and Caicos Islands

British Virgin Islands

Oceania

Gilbert and Ellice Islands

New Hebrides

Pitcairn Islands

British Solomon Islands

UNITED STATES

Latin America

American Virgin Islands

Oceania

Territories and dependencies in the Pacific:

Samoa Islands (incl. Swain Island)

Guam

Johnston and Sand Islands

Midway Islands

Wake Island

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<sup>1</sup>"Bahamas" and "Grenada" have been transferred to List A above for independent developing countries.

OTHER MANDATED  
TERRITORIES

Oceania  
Carolinee  
Marianas  
Marshall Islands

5. The preferential tariff treatment applies to certain products registered in the Norwegian Customs Tariff, based on the Brussels Nomenclature for the classification of goods in customs tariffs (Chapters 1-99).

Within B.N. Chapters 1-24 preferential treatment applies for the time being only to the following products:

- ex 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, except shrimps
- 05.03 Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material.
- 05.05 Fish waste
- 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
- 05.12 Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
- 05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption
- ex 07.01 Garlic, fresh or chilled
- ex 07.03 Olives and capers provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
- ex 07.04 Garlic dried, dehydrated or evaporated, whole, cut, sliced, broken or in powder, but not further prepared
- ex 07.06 Jerusalem artichokes, fresh or dried

- 08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not
- 08.02 Citrus fruit, fresh or dried
- 08.03 Figs, fresh or dried
- ex 08.04 Grapes, dried (raisins, "currants")
- 08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not
- ex 08.06 Quinces, fresh
- ex 08.07 Apricots, peaches, nectarines and tropical stone fruit<sup>1</sup>, fresh
- ex 08.08 Tropical berries<sup>1</sup>, fresh
- ex 08.09 Melons and tropical fruit<sup>1</sup>, fresh
- ex 08.10 Tropical fruit<sup>1</sup>, (whether or not cooked), preserved by freezing, not containing added sugar
- ex 08.11 Tropical fruit<sup>1</sup>, provisionally preserved (for example, by sulphur dioxide gas; in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
- ex 08.12 Apricots, peaches, plums (prunes) and tropical fruit<sup>1</sup>, dried
- 09.03 Maté
- 09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
- 09.10 Thyme, saffron and bay leaves; other spices
- ex 10.06 Rice, in the husk or husked but not further prepared
- ex 10.07 Canary seed

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<sup>1</sup>"Tropical fruit" in the BTN headings Nos. ex 08.07, ex 08.08, ex 08.09, ex 08.10, ex 08.11, ex 08.12, ex 20.03, ex 20.04, ex 20.06 and ex 20.07 means:

"Mangoes, guavas, papayas, cashew apples, tamarinds, avocados, mangosteens, lychees, ginger, figs, passionfruit and angelica."

Mixtures containing other fruit added are excluded from preferential treatment.

- 11.04 Flours of the fruits falling within any heading in Chapter 8
- ex 11.06 Flour and meal of products falling within heading No. 07.06, except of sago pith and of manioc, arrowroot and salepoot
- 11.07 Malt, roasted or not
- 12.06 Hop cones and lupulin
- 13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products
- 15.05 Wool grease and fatty substances derived therefrom (including lanolin)
- 15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
- ex 15.07 Linseed oil, crude; castor oil, tung oil, oiticica oil, croton oil and tobacco seed oil, crude, refined or purified
- 16.04 Prepared or preserved fish, including caviar and caviar substitutes
- ex 16.05 Crustaceans and molluscs, prepared or preserved, except shrimps
- 18.05 Cocoa powder, unsweetened
- 19.01 Malt extract
- 19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
- 19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
- ex 19.07 Fine bread crumbs and rusks not containing added sugar, honey, eggs, fats, cheese or fruit
- ex 19.08 Rusks, cakes and "Danish pastry", whether or not containing cocoa in any proportion
- ex 20.01 Mango chutney, capers and olives, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard

- ex 20.02 Asparagus and artichokes in airtight containers; olives; tomato pulp and paste in airtight containers with a dry weight content of not less than 25 per cent tomato
- ex 20.03 Tropical fruit<sup>1</sup>, preserved by freezing, containing added sugar
- ex 20.04 Tropical fruit, fruit-peel and parts of plants<sup>1</sup>, preserved by sugar (drained, glacé or crystallized)
- ex 20.06 Pineapples, citrus fruit, apricots, nuts and tropical fruit<sup>1</sup>, otherwise prepared or preserved, whether or not containing added sugar or spirit<sup>2</sup>
- ex 20.07 Pineapple juice, not containing added sugar; concentrated orange juice, not containing added sugar, frozen; juice from tropical fruits<sup>1</sup>
- ex 21.02 Extracts, essences or concentrates, of tea or maté; preparations with a basis of those extracts, essences or concentrates
  - 21.03 Mustard flour and prepared mustard
  - 21.04 Sauces; mixed condiments and mixed seasonings
  - 21.05 Soups and broths, in liquid, solid or powder form; homogenized composite food preparations
- ex 21.06 Inactive yeasts and prepared baking powders
- ex 21.07 Non-alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages; sweet fat, fatty emulsions and similar products for the manufacture of bakers' wares, with a content of fatty substances of less than 10 per cent by weight; semi-manufactures intended for the manufacture of products falling within heading No. 19.05; sweets and chewing gum, not containing sugar; prepared maize
  - 22.01 Waters, including spa waters and aerated waters; ice and snow

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<sup>1</sup>"Tropical fruit" in the BTN headings Nos. ex 08.07, ex 08.08, ex 08.09, ex 08.10, ex 08.11, ex 08.12, ex 20.03, ex 20.04, ex 20.06 and ex 20.07 means:

"Mangoes, guavas, papayas, cashew apples, tamarinds, avocados, mangosteens, lychees, ginger, figs, passionfruit and angelica".

Mixtures containing other fruit added are excluded from preferential treatment.

<sup>2</sup>The word "bananas" has been inserted after the word "pineapples" as from 6 October 1975.

- 22.02 Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07
- 22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol
- ex 22.09 Liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages
- 22.10 Vinegar and substitutes for vinegar
- ex 23.07 Dog biscuits; animal feeding stuffs containing meat offals of land animals, in airtight containers
6. The preferential tariff treatment applies to all products within B.N. Chapters 25-99, with the exception of the following products:
- 41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading Nos. 41.06, 41.07 or 41.08.
- 51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02
- 53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair
- 54.05 Woven fabrics of flax or of ramie
- 55.05 Cotton yarn, not put up for retail sale
- 55.06 Cotton yarn, put up for retail sale
- 55.08 Terry towelling and similar terry fabrics, of cotton
- 55.09 Other woven fabrics of cotton
- 56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
- 56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale.
- 56.07 Woven fabrics of man-made fibres (discontinuous or waste)

- 58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not)
- 58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06
- 60.01 Knitted or crocheted fabric, not elastic nor rubberized
- 60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized
- 60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized
- 60.04 Undergarments, knitted or crocheted, not elastic nor rubberized
- 60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
- 61.01 Men's and boys' outer garments
- 61.02 Women's, girls' and infants' outer garments
- 61.03 Men's and boys' undergarments, including collars, shirt fronts and cuffs.
- 61.04 Women's, girls' and infants' undergarments
- 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
- 62.01 Travelling rugs and blankets
- 62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles
- 64.01 Footwear with outer soles and uppers of rubber or artificial plastic material
- 64.02 Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material

- 69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china
- 69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery
- 70.13 Glassware (other than articles falling within heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses
- ex 87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, with piston spark-ignition engines exceeding 245 cc.; side-cars of all kinds
- 87.10 Cycles (including delivery tricycles), not motorized

In addition to the products listed above, preferential tariff treatment does not apply to the following products within the motor-car sector (BTN Chapters 84 and 87), which are notified to the European Free Trade Association (EFTA) as products subject to fiscal duty:

- ex 84.06 Engines for motor vehicles falling within subheading No. 87.01 A, and headings Nos. 87.02 and 87.03
- 87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09)
- 87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02
- ex 87.04 Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03, except for tractors
- ex 87.05 Bodies (including cabs) for motor vehicles for the transport of persons, except bodies for motor buses

7. For those products which are covered by the preferential system and which are in general duty free in the Norwegian Customs Tariff, no special documentation of origin is required on importation from developing countries. These conditions are likewise applicable when rates of duty are temporarily suspended.

8. Products imported into Norway from developing countries are granted tariff preferences only if they satisfy the rules of origin given in the Regulations in force.<sup>1</sup>

According to these Regulations, three main conditions have to be fulfilled before preferential tariff treatment is granted to goods imported from developing countries:

1. The goods must be produced in the exporting developing country in accordance with the established process criteria, cf. Articles 1-4 in the Regulations.
2. The goods must be consigned directly to Norway from the exporting beneficiary country in question, cf. Article 5 in the Regulations.
3. The goods must be accompanied by satisfactory documentation of origin to be presented by the importer at the customs clearance of the goods in Norway, cf. Articles 6-8 in the Regulations.

Re.: 1 (Production). The requirement that the goods shall be produced in the developing exporting country implies that the goods either should be wholly produced within that country, or that the goods have undergone a substantial transformation sufficient to qualify the goods as originating in that country.

Article 1 of the Regulations contains these general provisions. Article 2 states what may be considered as wholly produced in a beneficiary country. Article 3 stipulates the special conditions for working or processing which otherwise may be considered as sufficient for the products to obtain preferential tariff treatment.

The main requirement for obtaining preferential tariff treatment, according to Article 3, is that the exported product has to fall under a tariff heading in the Brussels Nomenclature (Norwegian Customs Tariff) other than that covering each of the materials and parts imported and used for the manufacturing of the exported product, cf. paragraph 1 of Article 3 of the Regulations.

There are, however, some exceptions to this main rule:

List A of the Regulations specifies products for which preferential treatment is not granted even if they fall under tariff headings other than those covering the imported materials and parts used. For each product in List A, requirements for working or processing which have to be satisfied in addition to change of tariff headings, are specified.

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<sup>1</sup>The Regulations are being circulated as L/4242/Add.2.

List B of the Regulations specifies products for which preferential tariff treatment may be granted even if they fall under the same tariff headings as the imported materials and parts used. This list specifies the minimum requirements which have to be fulfilled for each individual product.

Article 3, paragraph 2, of the Regulations, specifies certain types of working or processing, minimal processes, which always shall be considered as insufficient for obtaining preferential tariff treatment.

Re.: 2 (Consignment). As a basic principle the goods have to be consigned directly from the beneficiary exporting country to Norway. Article 5 of the Regulations, however, permits transit consignments through the territories of one or more countries other than the exporting beneficiary country, with or without trans-shipment or warehousing in those countries, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing.

Re.: 3 (Documentation of origin). On customs clearance of the goods in Norway, preferential tariff treatment shall be claimed by the importer or his representative and this claim shall be confirmed upon presentation of a certificate of origin (Form A or Form APR). Provisions relating to these conditions are given in Article 6 and the following articles of the Regulations. Specimens of the certificates of origin, Form A and Form APR, are given in Title III of the Regulations. For all ordinary consignment, Form A is to be used. For postal consignment of a total value not exceeding Nkr 7,200 (1,000 u.a.), Form APR may be used.

The certificate of origin shall be filled in by the exporter in the beneficiary exporting country and it has to be certified by the customs authorities or any other authority of that country approved for such certification. The certificate of origin must be made out in English or French.

If the certificates of origin are inadequately filled in, or if the importer is unable to present a certificate of origin on customs clearance of the goods, preferential tariff treatment shall not be granted. However, if satisfactory documentation of origin is presented to the customs authorities within three months after the customs clearance of the goods, preferential tariff treatment may be granted and the duty paid may be reimbursed.

Small consignments of non-commercial character may be granted preferential treatment on their customs clearance without any of the aforementioned certificates of origin. However, a declaration is needed in order to confirm that the goods fulfil the requirements for preferential tariff treatment.

Consignments are not regarded to be of commercial character if they are occasional and consist solely of products for personal use or of goods which form part of travellers' personal luggage.

Furthermore, the total value of these goods must not exceed NKr 450 (60 u.a.) in the case of small consignments, and NKr 1,450 (200 u.a.) in the case of travellers' personal luggage.

These provisions are given under Article 9 of the Regulations.