

GENERAL AGREEMENT ON
TARIFFS AND TRADE

COMMITTEE OF PARTICIPATING COUNTRIES

Five-Year Review by the CONTRACTING PARTIES of the
Decision Concerning the Protocol Relating to
Trade Negotiations Among Developing Countries

1. The Decision of the CONTRACTING PARTIES dated 26 November 1971 concerning the implementation of the Protocol Relating to Trade Negotiations Among Developing Countries provides, inter alia,

"That the CONTRACTING PARTIES will review annually, on the basis of a report to be furnished by the participating countries, the operation of this Decision in the light of the aforementioned objectives and considerations and after five years of its operation carry out a major review in order to evaluate its effects."¹

2. As the CONTRACTING PARTIES through the Committee on Trade and Development have received four annual reports relating to the operation of the Decision, the purpose of this report is to provide a basis for the five-year review referred to above. In addition to containing information on developments in the context of the Protocol over the past twelve months, the following paragraphs attempt to summarize the main issues dealt with by the Committee of Participating Countries since the Protocol entered into force in 1973.

3. Section I, which comprises the bulk of the report, is concerned with the activities of the Committee of Participating Countries over the period under review. Section II reviews available statistical data showing developments in trade flows among reporting countries with respect to items covered by the schedules of concessions listed in Annex B of the Protocol. Section III describes developments aimed at the enlargement of the scope and coverage of the concessions as well as participation in the Protocol. Section IV contains some concluding remarks relating to the experience of the Protocol since its entry into force. Annexed to this report are copies of the Decision of 3 March 1978 with respect to the accession of Romania to the Protocol and the Romanian Protocol of Accession. Tabulations containing the statistical information supplied by participating countries with respect to trade flows in scheduled items in 1975-76-77 are being issued as an addendum. A statistical summary of developments in trade in scheduled items among participating countries over the five-year period is attached to this report as Annex II.

¹BISD, Eighteenth Supplement, page 27.

4. It might be noted that as a result of its own five-year review of the arrangements under the Protocol provided for in paragraph 5 of the Protocol the Committee of Participating Countries, at its meeting in April 1978, emphasized the importance of continuing the arrangements under the Protocol and of initiating a new round of negotiations at the appropriate time open to all developing countries within its framework.

I. COMMITTEE OF PARTICIPATING COUNTRIES

5. The Committee of Participating Countries provided for in the Protocol was established for the purpose of giving effect to those provisions of the Protocol involving joint action, and generally with a view to facilitating the operation and furthering the objectives of the Protocol. In addition to concerning itself at its quarterly meetings with day-to-day issues, it has focussed a great deal of attention on questions relating to enlargement of the Protocol.

6. Annual Reports of the Committee of Participating Countries to the GATT CONTRACTING PARTIES concerning developments in the preceding twelve-month periods have been circulated in documents L/4091 and Addenda, L/4238 and Addenda, L/4412 and Addenda and L/4561 and Addendum. At the various sessions of the CONTRACTING PARTIES and of the GATT Committee on Trade and Development, contracting parties have reviewed developments concerning the operation of the Protocol and generally expressed support and encouragement for the continuation and strengthening of efforts to increase trade exchanges among developing countries in the framework of the Protocol.

Entry into force and status of ratifications

7. To the time of presenting this report, the Protocol Relating to Trade Negotiations Among Developing Countries, which entered into force on 11 February 1973, had been ratified by seventeen developing countries: Bangladesh, Brazil, Chile, Egypt, Greece, India, Israel, Republic of Korea, Mexico, Pakistan, Peru, Romania, Spain, Tunisia, Turkey, Uruguay and Yugoslavia. Paraguay has signed the Protocol ad referendum pending the completion of its domestic procedures. The Philippines has signed but not yet ratified the Protocol. The Protocol of Accession of Romania entered into force on 15 September 1978.

8. A number of other countries have expressed interest in the Protocol and have been provided with background information on various matters, including the benefits which could accrue to them through the schedules of concessions and their participating in furthering the work and objectives of the Protocol.

9. The Committee of Participating Countries has considered requests for accession to the Protocol on a case-by-case basis having regard to the relevant provisions contained in the Protocol.

10. Within the global framework of the Protocol, participating countries have exchanged concessions covering some 740 tariff positions or sub-positions in the CCC Nomenclature; approximately 20 per cent of the concessions relate to agricultural products and raw materials and the remainder to processed products and manufactures.

Rectifications and modification of concessions

11. A decision establishing the procedure for rectifications of a purely formal character to the schedules of concessions was adopted at the second meeting of the Committee of Participating Countries. The question of rectifications and modifications of tariff rates and trade régimes, which may have implications for items included in the schedules of concessions annexed to the Protocol, has been considered by the Committee of Participating Countries where notifications have been submitted by certain participating countries adopting such measures. In these cases, the relevant points have been examined by the Committee to the mutual satisfaction of interested participating countries.

12. No questions have been raised in connexion with the renegotiation or the withdrawal or modification of concessions under paragraphs 7, 8 and 9 of the Protocol.

13. Up to the present, one participating country has invoked paragraph 11 of the Protocol which permits the implementation of measures limiting imports for balance-of-payments reasons. This participating country instituted a temporary prohibition on the import of two items included in its schedule of concessions.

14. Participating countries, so far, have not found it necessary to apply paragraph 13 - emergency action on imports of particular products, 16 - temporary suspension of rights and obligations, or 18 - withholding or withdrawal of concessions.

Consultations

15. No consultations have been sought pursuant to paragraph 12 of the Protocol which obliges participating countries to notify and, on request, to consult on measures which have implications for benefits countries may expect to derive from the arrangement.

16. No contracting party to GATT has requested consultations with participating countries pursuant to the Decision of the CONTRACTING PARTIES of 26 November 1971.

17. In connexion with the Declaration annexed to the Protocol, membership both in the Protocol and in regional economic and trading arrangements among developing countries has not so far resulted in the notification of any problems for participating countries. Thus, participating countries members of such arrangements have not found it necessary to invoke the provisions of the Declaration.

Rules of origin

18. A consolidated document containing rules of origin, procedures, and documentation requirements applied in connexion with determination and certification of origin in participating countries has been circulated to participants. This document is kept up to date on the basis of notifications by participating countries.

19. As provided for in paragraph 5 of Annex A of the Protocol, the Committee, in 1974, undertook a review of the rules of origin applied by participating countries. The Committee noted that participating countries had not encountered any problems in their trading relationships under the Protocol with respect to rules of origin up to that time. The desirability of considering the harmonization of rules of origin at some future date was stressed by some members who indicated that they would be ready to put forward concrete proposals in this respect in due course. In the light of comments made concerning possible harmonization, the Committee agreed that it would revert to the subject at a later date.

20. With respect to certain technical points raised at a later meeting of the Committee, a number of participating countries notified changes to their lists of certifying bodies and the stamps used. In order to ensure that full benefits are obtained from the concessions contained in the schedules annexed to the Protocol, the appropriate authorities in participating countries have been urged to use their best endeavours to see that certificates of origin comply with the arrangements agreed to in the context of the Protocol.

Technical assistance

21. In the light of the useful contribution made by the GATT secretariat in providing technical assistance to developing countries participating in the multilateral trade negotiations, the Committee was strongly of the view that such assistance should be continued after the conclusion of the MFN and that one of its important functions should be concerned with the expansion of trade among developing countries.

GATT training courses

22. The Committee, in considering various technical and administrative problems relating to the expansion of trade among developing countries felt that it would be helpful if greater emphasis were to be placed on this aspect of international trade relations at the regular GATT training courses for officials from developing countries. The secretariat has been asked to look into this possibility.

Promotion and publicity

23. In order to maximize the benefits to be obtained from the schedules of concessions annexed to the Protocol and in furtherance of the expansion of trade among developing countries generally, the Committee is of the view that the International Trade Centre could make a significant contribution to these objectives by means, inter alia, of a special programme aimed at the promotion of trade among participating countries.

24. The Committee also believes that the objectives and experience of the Protocol should be given greater publicity to inform developing countries generally and other interested bodies of its activities and its possibilities. In this connexion, the Committee has proposed the preparation by the secretariat of a brochure along the lines of "GATT - What it is - What it does" which could be made available to developing countries, trade bodies, international organizations and others interested in this aspect of international trade relations.

II. STATISTICAL DATA

25. Available statistics indicate that overall trade among participating countries in products contained in the schedule of concessions continued to increase during 1977 despite the difficulties which have beset international economic relations generally during that period. While full details of reported trade in products subject to concessions in recent years are shown in an addendum to this report, an attempt has been made in the table in Annex II to provide a summary of certain aspects of this trade.

26. It will be noted from the summary table that with respect to the nine reporting countries which had submitted data at the time of preparation of this report, aggregate trade with other participating countries in products included in the schedules of concessions increased from US\$18.8 million in 1972¹ to US\$26.7 million in 1973², US\$55.5 million in 1974, US\$69.2 million in 1975, US\$86.5 million in 1976 and US\$102.2 million in 1977.

¹Eight participating countries.

27. Although recognizing that the figures are incomplete and reflect trade flows on scheduled items for nine participating countries, the Committee has welcomed the continuation of an overall trend which appears to have been maintained since the Protocol came into force. Indeed, other reliable indications relating to countries from whom data has not been received for the latest reporting period would suggest a similar progression in trade in items included in the schedule of concessions so that the total turnover of trade under the Protocol in 1977 can be expected to have been substantially larger. At the same time the Committee noted that developments in trade in scheduled items continues to show some variation among participating countries. The Committee has not attempted to analyze the background to this, recognizing that because of the special situation of the international economy in recent years and the number of factors involved, no firm conclusions could be drawn on the basis of statistics alone. The Committee also noted that trade flows with respect to certain scheduled items continued to remain small or negligible. The Committee, however, believes that the technical work being undertaken by the secretariat in connexion with enlargement of the Protocol should help to shed some light on this matter and suggest possibilities for a concerted effort aimed at an acceleration of trade growth in items covered by the schedules of concessions to the benefit of participating countries, including suggestions with respect to any supplementary steps that might be taken to this end.

III. ENLARGEMENT OF THE PROTOCOL

28. Paragraph 6 of the Protocol provides that the Committee shall keep under review the possibility of promoting negotiations for additions or enlargements to the schedules of concessions and may at any time sponsor such negotiations.

29. Special meetings of the Committee of Participating Countries, to which all developing countries were invited, took place in November 1973 and July 1974. At these meetings, representatives of participating countries and representatives of a number of countries not participating in the Protocol, recalled the historical background of the Protocol Relating to Trade Negotiations Among Developing Countries and exchanged views, inter alia, on questions of accession to and possible enlargement of the Protocol. Representatives of developing countries not participating in the Protocol were asked to indicate any particular problems their governments might have in relation to the Protocol so that possible approaches to such questions could be considered. Procedures for accession to the Protocol and the basic procedural steps that would serve to facilitate the process of accession were made available to interested countries. Other issues raised at the special meetings included special treatment for the least-developed countries; nature, number and value of the concessions which might be made by countries considering accession to the Protocol; the question of compatibility of membership in regional arrangements with acceptance of the Protocol; and a possible work programme aimed at the continued expansion of trade among developing countries on a preferential basis in the framework of the Protocol.

30. Requests by Paraguay and Bangladesh to accede to the Protocol pursuant to paragraph 14, without carrying out negotiations for the exchange of concessions, on terms agreed with the Committee, were approved by the participating countries in November 1975 and August 1976 respectively. The texts of the relevant Decisions and Protocols of Accession were reproduced in document L/4412. Following the completion of tariff negotiations between Romania and interested participating countries, Romania's application for accession to the Protocol was approved by the Committee of Participating Countries in March 1978. The Decision and Protocol for the Accession of Romania to the Protocol Relating to Trade Negotiations Among Developing Countries are reproduced in Annex I.

31. During the five-year period covered by the review, and taking into account other relevant developments including developments in other international bodies, the Committee has given close consideration to matters relating to the enlargement of the Protocol with a view to the expansion and greater liberalization of trade among developing countries. Noting that there was a general consensus on the importance of a further round of trade negotiations at the appropriate time, open to all interested developing countries whether or not contracting parties to GATT, which would cover tariffs and other trade measures in the framework of the Protocol, the Committee agreed to ask the secretariat to initiate the collection of technical data that may be helpful in assessing prospects to this end, having regard to the need for giving priority attention to matters relating to the multilateral trade negotiations. The view was taken that the question of timing and other pertinent points in connexion with a new round of trade negotiations among developing countries should be considered in the light of all relevant factors including the conclusions to be drawn from the technical data, developments in the multilateral trade negotiations, etc.

32. It is expected that the technical background information currently under preparation will enable interested developing countries to obtain a broad appreciation of complementarities in their economies and trade patterns and the available marketing possibilities in developing countries in respect of which these studies are made, so that opportunities may be identified for negotiating tariff and trade concessions aimed at the achievement of a further expansion of trade between such countries at the global level.

33. In order to ensure the widest possible developing country participation in the exercise, as expressed by the Committee of Participating Countries, the secretariat addressed a letter to all developing countries not parties to the Protocol inviting them to indicate their interest in being included in the work programme. Approximately fifty developing countries are at present participating in this activity and it is understood that a number

of others are considering the possibility of associating themselves with it. Participation in the technical work does not commit any country to take part in negotiations that may eventually take place among developing countries, it being open to individual countries to decide on this at the appropriate time, taking into account, inter alia, the possibilities for increased trade which may be identified as a result of the background information collected and all other relevant considerations. It was recently agreed by the Committee that an informal meeting of countries participating in the work programme aimed at the expansion and development of additional exchanges among developing countries through trade concessions would be convened on a date to be fixed following consultations between the Chairman and delegations, having regard to commitments in connexion with the multilateral trade negotiations and other matters in Geneva. The purpose of the meeting would be to provide an opportunity for an exchange of views at a technical level on future work relating to the expansion of trade among developing countries and for reviewing the technical background information prepared by the secretariat.

IV. CONCLUDING REMARKS

34. It would appear to be the case that the initial experience of this pioneering effort at inter-regional trade relations among developing countries has demonstrated that such a system can work in favour of the interests of developing countries on the basis of complementarities in their production and trading patterns, taking into account regional and sub-regional trade and economic groupings without adversely affecting the interests of other trading partners. Thus the five-year experience of the operation of the Protocol has been encouraging and provides a basis for the expectation that the work presently being undertaken with a view to the further enlargement of the arrangement in terms of membership and coverage will make a substantial contribution to a further significant broadening of the area of trade co-operation among developing countries. In this regard, the Committee would expect that in carrying out the five-year review of the operation of the Decision of 26 November 1971, the CONTRACTING PARTIES will again show their positive interest and support for the arrangements embodied in the Protocol and might also be expected to approach the further development and extension of the arrangements under the Protocol in the same spirit.

ANNEX I

DECISION AND PROTOCOL OF ACCESSION OF ROMANIA

Decision of 3 March 1978

The COMMITTEE OF PARTICIPATING COUNTRIES,

Having regard to the results of the negotiations directed towards the accession of the Government of the Socialist Republic of Romania to the Protocol Relating to Trade Negotiations Among Developing Countries and having prepared a Protocol for the Accession of Romania;

Decides, in accordance with paragraphs 4 and 14 of the Protocol Relating to Trade Negotiations Among Developing Countries, that the Government of Romania may accede to the PROTOCOL on the terms set out in the said Protocol of Accession.

Protocol for the Accession of Romania to the
Protocol Relating to Trade Negotiations
Among Developing Countries

The governments which are parties to the Protocol Relating to Trade Negotiations Among Developing Countries done at Geneva on 8 December 1971 (hereinafter referred to as "PARTICIPATING COUNTRIES" and "the PROTOCOL", respectively), and the Government of the Socialist Republic of Romania (hereinafter referred to as "Romania"),

Taking note of the request of Romania dated 25 April 1977 for accession to the PROTOCOL,

Taking note that an objective of Romania's long-term economic development programme is the expansion of trade with other developing countries,

Taking note that it is the intention of PARTICIPATING COUNTRIES and Romania to encourage the expansion of their mutual trade by means of the concessions contained in the PROTOCOL and in the Schedule relating to Romania annexed hereto (hereinafter referred to as "the Schedule"),

Having regard to the provisions of paragraph 14 of the PROTOCOL concerning accession of a developing country not a signatory thereto,

Having regard to the results of the negotiations directed towards this end,

Have through their representatives agreed as follows:

Part I - General

1. Romania shall, upon entry into force of this Protocol of Accession pursuant to paragraph 4 of the PROTOCOL, become a participating country to the PROTOCOL and shall apply the PROTOCOL in accordance with the following provisions:
 - (i) Romania shall, consistent with its rules and regulations applying to the conduct of foreign trade, co-operate with PARTICIPATING COUNTRIES in promoting the objectives of the PROTOCOL.
 - (ii) The products described in the Schedule relating to Romania which are the products of territories of PARTICIPATING COUNTRIES entitled to receive preferential treatment upon importation into the territory of Romania, shall, on their importation into Romania, be subject to customs duties no higher than those provided for in the Schedule relating to Romania.

- (iii) Other regulations of commerce applied by Romania to products described in the Schedule and originating in the territories of PARTICIPATING COUNTRIES shall be no more restrictive than regulations of commerce applied by Romania on the date specified by the Committee of Participating Countries (hereinafter referred to as "the Committee") for the completion of negotiation of the concessions.
- (iv) Romania shall promptly notify to the Committee any changes in its foreign trade régime which may affect the trade interests of PARTICIPATING COUNTRIES.
- (v) Romania shall provide the Committee with trade statistics and other details covering the import of products described in the Schedule and originating in PARTICIPATING COUNTRIES as well as in other countries on an annual basis, and shall also provide such other information relevant to its trade in the products described in the Schedule relating to Romania as the Committee may from time to time need for the discharge of its functions.
- (vi) In compliance with the provisions governing the application of rules of origin contained in Annex A to the PROTOCOL, Romania shall provide relevant information on its rules of origin and certifying agencies to the Committee within ninety days from the date of entry into force of this Protocol of Accession.

2. The provisions of the PROTOCOL to be applied by Romania shall be the provisions contained in the text done at Geneva on 8 December 1971, as rectified, amended or otherwise modified by such instruments as may have become effective on the entry into force of this Protocol of Accession.

Part II - Schedule

3. The schedule in the Annex shall, upon the entry into force of this Protocol of Accession, become a Schedule of the PROTOCOL relating to Romania.

Part III - Final Provisions

4. This Protocol of Accession shall be deposited with the Director-General to the CONTRACTING PARTIES to the GATT. It shall be open for signature by Romania until 28 April 1978. It shall also be open for signature by PARTICIPATING COUNTRIES.

5. This Protocol of Accession shall enter into force on the thirtieth day following the day upon which it shall have been signed by Romania.

6. The Director-General to the GATT shall promptly furnish a certified copy of this Protocol of Accession and a notification of each signature thereto, pursuant to paragraph 4, to each participating country and to Romania.

7. This Protocol of Accession shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this third day of March one thousand nine hundred and seventy-eight in a single copy, in the English, French and Spanish languages, each text being authentic.

ANNEX

SCHEDULE

of concessions granted by ROMANIA

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
ex 04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not: - eggs for incubation	45%	20%	
ex 07.01	Vegetables, fresh or chilled: B. Other: - garlic	15%	50%	
ex 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	Binding	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	30%	20%	
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	30%	20%	
ex 08.04	Grapes, fresh or dried: B. Grapes, dried, seedless	25%	15%	
ex 08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not: - hazelnuts - almonds, dried, shelled	30% 30%	50% 50%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
ex 09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta": - pepper	30%	60%	
ex 10.01	Wheat and meslin (mixed wheat and rye): A. For sowing	5%	20%	
ex 10.02	Rye: A. For sowing	5%	20%	
ex 10.03	Barley: A. For sowing	5%	20%	
ex 10.04	Oats: A. For sowing	5%	20%	
ex 10.05	Maize: A. For sowing	5%	20%	
10.06	Rice: A. In the husk B. Husked C. Broken D. Other	10% 50% 30% 50%	40% 40% 40% 40%	
ex 12.03	Seeds, fruit and spores, of a kind used for sowing: - seeds	2%	50%	
ex 13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gumresins and balsams; - "guar" and products derived therefrom	5%	50%	
ex 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: - sorgho A. For retail sale B. For other purposes	15% 10%	40% 40%	
ex 15.04	Fats and oils, of fish and marine mammals, whether or not refined: - fish liver oil	10%	30%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		Per cent of the m.f.n. rate of duty:	
	A. Olive oil	15%	40%	
	B. Other:			
	- castor oil; linseed oil; coconut oil:			
	1. For retail sale	25%	40%	
	2. For other purposes	10%	40%	
ex 15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified:			
	- linseed oil	10%	30%	
ex 15.10	Fatty acids; acid oils from refining; fatty alcohols:			
	- stearin	10%	20%	
15.11	Glycerol and glycerol lyes:			
	A. For retail sale	30%	50%	
	B. For other purposes	3%	50%	
ex 17.01	Beet sugar and cane sugar, in solid form:			
	B. Refined sugars:			
	1. For retail sale	50%	20%	
	2. For other purposes	10%	20%	
17.03	Molasses, whether or not decolourized	10%	20%	
ex 20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:			
	- tomato purée	45%	30%	
	- asparagus	45%	30%	
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	20%	20%	
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	20%	20%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	40%	30%	Per cent of the m.f.n. rate of duty:
ex 21.02	Extracts, essences and concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates: - instant coffee	40%	20%	
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: - soups and broths, in liquid, solid or powder form	30%	20%	
ex 23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves: - flours and meals of fish	10%	30%	
ex 24.01	Unmanufactured tobacco; tobacco refuse: - unmanufactured tobacco	10%	30%	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	5%	100%	
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	5%	50%	
ex 26.01	Metallic ores and concentrates and roasted iron pyrites: - iron ores	Free	Binding	
ex 28.19	Zinc oxide and zinc peroxide: - zinc oxide	Free	Binding	
ex 28.30	Chlorides and oxychlorides: B. Other: - Copper oxychloride	10%	30%	
ex 28.38	Sulphates (including alums) and persulphates: - aluminium sulphate - copper sulphate	10% 10%	40% 40%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	10%	30%	Per cent of the m.f.n. rate of duty:
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	10%	30%	
29.44	Antibiotics	10%	30%	
30.03	Medicaments (including veterinary medicaments)	10%	50%	
ex 32.01	Tanning extracts of vegetable origin: - extracts of vallonina	10%	30%	
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	10%	20%	
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	10%	20%	
ex 38.03	Resin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils: 1. Rosin: A. For retail sale B. For other purposes	Free 5%	Binding 100%	
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: - anti-knock preparations	10%	30%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
ex 39.02	Polymerisation and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): - polyvinyl chloride	10%	30%	Per cent of the m.f.n. rate of duty:
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06	10%	30%	
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber: A. For retail sale B. For other purposes	40% 10%	20% 20%	
40.14	Other articles of unhardened vulcanized rubber: A. For retail sale B. For other purposes	20% 10%	20% 20%	
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08: A. Calfskin leather B. Other	6% 3%	40% 40%	
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07, or 41.08	10%	40%	
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08	10%	40%	
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08	10%	40%	
41.06	Chamois-dressed leather	10%	40%	
41.07	Parchment-dressed leather	10%	40%	
41.08	Patent leather and imitation patent leather; metallized leather	10%	40%	
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	5%	40%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
41.10	Composition leather with a basis of leather or leather fibres, in slabs, in sheets or in rolls:			
	A. For retail sale	25%	40%	
	B. For other purposes	10%	40%	
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	40%	25%	
ex 42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers of leather or of composition leather, of vulcanized rubber, of artificial plastic sheeting, of paper-board or of textile fabric:			
	- of leather or of composition leather	25%	40%	
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:			
	A. For retail sale	20%	25%	
	B. For other purposes	10%	30%	
42.05	Other articles of leather or of composition leather:			
	A. For retail sale	30%	50%	
	B. For other purposes	10%	30%	
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.	2%	100%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
ex 45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers): - plates for corks or stoppers	Free	Binding	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. For retail sale B. For other purposes	50% 10%	20% 30%	
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free	Binding	
51.01	Yarn of man-made fibres (continuous), not put up for retail sale	10%	40%	
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02: A. For retail sale B. For other purposes	30% 10%	40% 40%	
53.01	Sheep's or lambs' wool, not carded or combed: A. Fine and semi-fine wool, washed B. Fine and semi-fine wool, unwashed C. Coarse wool, white, washed or unwashed D. Other	10% 8% 8% 7%	40% 40% 40% 40%	
ex 53.02	Other animal hair (fine or coarse), not carded or combed: - mohair	5%	50%	
ex 53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed: - alpaca tops	10%	40%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
ex 53.11	Woven fabrics of sheep's or lamb's wool or of fine animal hair: A. For retail sale:		Per cent of the m.f.n. rate of duty:	
	1. Woven fabrics of sheep's or lamb's wool			
	- blankets	40%	20%	
	2. Other			
	- blankets of alpaca	30%	20%	
	B. For other purposes	10%	20%	
ex 54.05	Woven fabrics of flax or of ramie: A. For retail sale:			
	- tablecloths and table napkins of ramie	50%	20%	
55.01	Cotton, not carded or combed: A. Ginned:			
	1. Extra-long and long fibres	4%	100%	
	2. Medium and short fibres	2%	100%	
	B. Unginned	1%	100%	
55.05	Cotton yarn, not put up for retail sale	7%	50%	
55.07	Cotton gauze: A. For retail sale:			
	1. Mercerised fabrics of premium-quality combed yarns	20%	20%	
	2. Other	40%	20%	
	B. For other purposes	10%	20%	
ex 57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes): - sisal	5%	50%	
ex 57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03: - of jute:			
	A. For retail sale	50%	20%	
	B. For other purposes	10%	20%	
ex 59.04	Twine, cordage, ropes and cables, plaited or not: - of henequen:			
	A. For retail sale	50%	50%	
	B. For other purposes	10%	50%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
60.01	Knitted or crocheted fabric, not elastic nor rubberized:			
	A. For retail sale	25%	20%	
	B. For other purposes	10%	20%	
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized	30%	20%	
ex 60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized:			
	- stockings	40%	20%	
ex 60.04	Under garments, knitted or crocheted, not elastic nor rubberized:			
	A. Of cotton	20%	20%	
61.04	Women's, girls' and infants' under garments	40%	30%	
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	25%	20%	
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
	A. Of cotton	30%	40%	
	B. Other	20%	40%	
ex 62.03	Sacks and bags, of a kind used for the packing of goods:			
	- of jute	7%	50%	
70.12	Glass inners for vacuum flasks or for other vacuum vessels	10%	40%	
73.02	Ferro-alloys	Free	Binding	
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	5%	50%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
ex 73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel: - sanitary ware for domestic use			
	A. For retail sale	40%	25%	
	B. For other purposes	6%	25%	
ex 74.13	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper: - sanitary ware for domestic use	40%	25%	
ex 79.01	Unwrought zinc; zinc waste and scrap: - zinc alloys	Free	Binding	
84.06	Internal combustion piston engines: A. Aircraft engines, marine propulsion engines and motor-vehicle engines B. Other engines	Free 10%	Binding 30%	
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: A. For use in ships B. Other	Free 10%	Binding 50%	
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: A. For use in aircraft and ships B. Other	Free 12%	Binding 50%	
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	11%	20%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
				Per cent of the m.f.n. rate of duty:
84.45	Machine tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	11%	50%	
ex 84.47	Machine tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49: - for working wood	15%	30%	
ex 84.48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84.45 and 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine tool for working in the hand: - accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84.45 and 84.47	20%	20%	
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: A. for aircraft and ships B. for industrial purposes C. for other purposes	Free 10% 25%	Binding 30% 40%	
ex 85.11	Industrial and laboratory electric furnaces, ovens and induction and di-electric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting: - electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	11%	30%	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. For ships, aircraft, ports and airfields B. Other	Free 10%	Per cent of the m.f.n. rate of duty: Binding 30%	
ex 85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits: B. Other: - mounted piezo-electric crystals	20%	50%	
36.09	Parts of railway and tramway locomotives and rolling-stock	20%	40%	
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Free	Binding	
90.13	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	Free	Binding	

Tariff item number	Product description	Present rate of duty	Tariff concession	Remarks
			Per cent of the m.f.n. rate of duty:	
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other arti- ficial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Free	Binding	
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension genera- tors; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free	Binding	
ex 97.03	Other toys; working models of a kind used for recreational purposes: - non-mechanical toys	50%	20%	
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	20%	40%	

