

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

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URUGUAY - IMPORT SURCHARGES

The following communication, dated 3 March 1980, has been received from the Permanent Delegation of Uruguay.

With reference to my note DP/252/979 of 3 May 1979^{1/}, I have the honour to transmit herewith the text of Law No. 14,988 replacing various provisions of Law No. 14,629, which instituted the Single Customs Tax on Imports (IMADUNI).

^{1/}L/4808

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ANNEX

Law No. 14,988, replacing provisions concerning the Single Customs
Tax on Imports

The Council of State has adopted the following

DRAFT LAW

Article 1. Replace Article 3 of Law No. 14,629, of 5 January 1977,
by the following:

"ARTICLE 3. The basic rate of the Single Customs Tax on Imports
shall be 35% (thirty-five per cent)."

Article 2. Replace paragraphs (A) and (B) of Article 4 of Law
No. 14,629, of 5 January 1977, by the following:

"(A) To increase the Single Customs Tax on Imports to the rate of 110%
(one hundred and ten per cent)."

"(B) To reduce the Single Customs Tax on Imports to the rate of 0%
(zero per cent), reporting each case to the Legislative Body."

Article 3. Article 24 of Law No. 14,629, of 5 January 1977, is hereby
revoked.

Article 4. The executive is empowered to include in the Single Customs
Tax on Imports, surcharges, consular fees and the bulk handling tax,
whereupon the levies incorporated in the said tax shall be abolished.

Article 5. The Executive shall regulate all aspects of the procedures
which must be complied with for the import and export of goods and shall
determine the competence of the various public organs involved in such
formalities.

Article 6. To be communicated, etc.