

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

L/5844
12 July 1985
Limited Distribution

URUGUAY - IMPORT SURCHARGES

Decision of 8 July 1985¹

Considering the Decision taken by the CONTRACTING PARTIES under paragraph 5 of Article XXV on 24 October 1972² to waive, subject to the terms and conditions laid down in the Decision, the provisions of paragraph 1 of Article II of the General Agreement to the extent necessary to allow the Government of Uruguay to apply the import surcharges which were effectively applied on 31 May 1972, the validity of which Decision was, by successive decisions by the CONTRACTING PARTIES, extended until 30 June 1985³;

Considering that the Government of Uruguay has been simplifying its import tax system, a part of which efforts was the entry into force on 1 January 1978 of the Single Customs Tax⁴ incorporating the surcharges, together with a time-table for reduction of rates⁵, and considering that two such reductions have taken place⁶;

Considering that the Government of Uruguay is engaged in a difficult and complex process of simplification, reduction and harmonization of its import tariff through the application of a unified tax to be applied on the customs value, and that it expects to submit a proposed new Schedule XXXI to be examined under the relevant GATT procedures;

Considering that this task has progressed well but that, because of the world economic situation and the deterioration of the national economy, progress has been slowed down and the work could not be terminated;

¹The Decision was adopted by postal ballot. There were 52 votes in favour and none against.

²BISD 19S/9

³L/5663

⁴L/4646

⁵L/4808

⁶L/4808 and L/5025

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Considering that the Government of Uruguay has requested an extension of the above-mentioned Decision until 30 June 1986;

The CONTRACTING PARTIES acting pursuant to the provisions of paragraph 5 of Article XXV of the General Agreement,

Decide that the Government of Uruguay be authorized to maintain the surcharges at present applied by it, subject to the terms and conditions of the Decision of 24 October 1972, until 30 June 1986.