## **GENERAL AGREEMENT ON**

## TARIFFS AND TRADE

L/6207 28 August 1987 Limited Distribution

## URUGUAY - IMPORT SURCHARGES

## Decision of 20 August 1987

Considering the Decision taken by the CONTRACTING PARTIES under paragraph 5 of Article XXV on 24 October 1972 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 1987;

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 Tax incorporating the surcharges, together with a time-table for reduction of rates, and considering that four such reductions have taken place;

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 and that a statistical breakdown of import trade in the framework of GATT is now available and will constitute an important element for possible negotiations of the adjusted Uruguayan schedule;

<sup>&</sup>lt;sup>1</sup>The Decision was adopted by postal ballot. There were 56 votes in favour and none against.

<sup>&</sup>lt;sup>2</sup>BISD 19S/9

<sup>&</sup>lt;sup>3</sup>L/6029

<sup>&</sup>lt;sup>4</sup>L/4646

<sup>&</sup>lt;sup>5</sup>L/4808

 $<sup>^{6}</sup>$ L/4808, L/5025, L/5824 and C/M/212, item 2.

Considering that the Government of Uruguay has requested an extension of the above-mentioned Decison until 30 June 1988;

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 1988.