

GENERAL AGREEMENT ON

TARIFFS AND TRADE

L/6378

20 July 1988

Limited Distribution

URUGUAY - IMPORT SURCHARGES

Extension of Time-Limit

Decision of 18 July 1988¹

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 1988³;

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 four such reductions have taken place⁶;

Considering that the Government of Uruguay has pursued its work in order to resolve the numerous technical problems raised by the complex process of simplification, reduction and harmonization of its import tariff through the introduction of a unified tax to be applied on the customs value;

¹The Decision was adopted by postal ballot. There were 60 votes in favour and none against.

²BISD 19S/9.

³BISD 34S/37.

⁴L/4646.

⁵L/4808.

⁶L/4808, L/5025, L/5824 and C/M/212, item 2.

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Considering that the Uruguayan authorities have practically terminated the identification of the products negotiated earlier on the basis of specific and mixed duties which now need to be transposed into ad valorem duties, and that a preliminary transposition of these rates in a new schedule is being examined by the interested organizations;

Recognizing that preparations of a new Schedule XXXI have progressed well and that the Uruguayan authorities are hoping to submit a new schedule for examination within the framework of the General Agreement;

Considering that the Government of Uruguay, in view of the situation described above, has requested an extension of the Decision until 30 June 1989;

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 1989.