

No. 13561. INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND HARMONIZATION OF CUSTOMS PROCEDURES. CONCLUDED AT KYOTO ON 18 MAY 1973<sup>1</sup>

RATIFICATION

*Instrument deposited with the Secretary-General of the Customs Co-operation Council on:*

31 August 1976

SWEDEN

(With effect from 30 November 1976. Accepting annex E.4 subject to a reservation in respect of recommended practice 14; annex E.5 subject to reservations in respect of recommended practices 35 (5) and (6), 37 (2), (3), (4), (6) and (8), and 38; and annex F.6 without reservation.)

[TRANSLATION — TRADUCTION]

*Recommended practice 14*

This facility is granted under Swedish laws and regulations in respect of supply warehouses only.

*Recommended practice 35*

*Paragraphs (5) and (6).* Swedish laws and regulations make no specific provisions for the temporary admission of the goods envisaged in the two customs conventions in question. However, many of the goods in question are granted conditional relief from customs duties under particular rules. If the goods are imported in connexion with an interest-free loan, they are granted conditional relief from customs duties and taxes.

*Recommended practice 37*

*Paragraph (2).* The laws and regulations contain no *general* provisions relating to the duty-free admission of advertising material whether on a temporary or outright basis.

*Paragraph (3).* Such data-carrying media are eligible for outright duty-free admission, on condition that they are provided free of charge.

*Paragraphs (4) to (6).* As a general rule, temporary admission is not granted except in the case

- (a) models to be used in the manufacture of goods; and
- (b) specialized tools and instruments to be used in the manufacture of goods that are to be delivered abroad, on condition that the tools or instruments are provided by the foreign purchasers of the goods to be manufactured with them.

*Paragraph (8).* Duty-free admission, whether temporary or outright, is not allowed in this case, but partial repayment of import duties and taxes may be made in some cases upon re-exportation.

*Recommended practice 38*

Swedish laws and regulations do not provide for temporary admission with partial conditional relief from import duties and taxes. There is, however, a procedure for partial repayment upon re-exportation.

*Certified statement was registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 12 October 1976.*

<sup>1</sup> United Nations, *Treaty Series*, vol. 950, p. 269. and annex A in volumes 958, 981, 987, 989, 1019 and 1023.