

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

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## ACCESSIONS

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

18 October 1976

### INDIA

(With effect from 18 January 1977. With a declaration, under article 11 (4), to the effect that India accepts annex E.3 subject to reservations in respect of standard 19 and recommended practices 8, 9, 11, 13, 14 and 15; and annex B.1<sup>2</sup> subject to reservations in respect of standards 18 and 54 and recommended practices 19, 25, 51, 52, 53, 55 and 60.)

The declaration with respect to annex E.3 reads as follows:

#### *Recommended Practice 8*

The amount of security is fixed after taking into account not only the duties and other charges leviable but also the penalties which may be incurred under the Customs law.

#### *Recommended Practice 9*

Security in the form of a bond is required for goods deposited in Customs warehouses, whether or not Customs locked.

#### *Recommended Practice 11*

Goods subject to prohibitions or restrictions on economic or other grounds are allowed for import and warehousing only if covered by an import permit or authorization.

#### *Recommended Practice 13*

Repayment of import duties and taxes, discharge of obligations under the Temporary Admission Procedure, exemption from or repayment of internal duties and taxes are allowed only when the goods are exported.

#### *Recommended Practice 14*

Repayment of import duties and taxes, discharge of obligations under the Temporary Admission Procedure, exemption from or repayment of internal duties and taxes are allowed only when the goods are exported.

#### *Recommended Practice 15*

Repayment of import duties and taxes, discharge of obligations under the Temporary Admission Procedure, exemption from or repayment of internal duties and taxes are allowed only when the goods are exported.

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<sup>1</sup> United Nations, *Treaty Series*, vol. 950, p. 269, and annex A in volumes 958, 981, 987, 989, 1019, 1023 and 1025.

<sup>2</sup> The text of annex B.1 appears in United Nations, *Treaty Series*, vol. 1049, under No. A-13561.

*Standard 19*

The authorized maximum duration in the case of goods which are likely to deteriorate may be reduced to less than one year.

*Standard 18*

The proper officer may, at his discretion, authorize a Goods declaration already lodged to be amended. But amendment of a Goods declaration after the imported goods have been cleared for home consumption is allowed only on the basis of documentary evidence which was in existence at the time the goods were cleared.

*Recommended Practice 19*

The proper officer may, at his discretion, authorize a Goods declaration already lodged to be amended. But amendment of a Goods declaration after the imported goods have been cleared for home consumption is allowed only on the basis of documentary evidence which was in existence at the time the goods were cleared.

*Recommended Practice 25*

A separate Goods declaration for each importation is considered necessary.

*Recommended Practice 51*

Deferred payment of import duty and taxes in such circumstances is not allowed.

*Recommended Practice 52*

Deferred payment of import duty and taxes in such circumstances is not allowed.

*Recommended Practice 53*

Deferred payment of import duty and taxes in such circumstances is not allowed.

*Standard 54*

Deferred payment of import duty and taxes in such circumstances is not allowed.

*Recommended Practice 55*

Deferred payment of import duty and taxes in such circumstances is not allowed.

*Recommended Practice 60*

This facility is allowed if the Customs authorities are satisfied that having regard to the circumstances of the case Customs formalities cannot be accomplished before clearance of the goods without detriment to the person concerned.

25 October 1976

**CYPRUS**

(With effect from 25 January 1977.)

With a declaration, under article 11 (4), to the effect that Cyprus accepts annex E.3 subject to a reservation in respect of recommended practice 11; and annex E.4 subject to a reservation in respect of recommended practice 3:

*Recommended Practice 11*

For certain goods as well as for imports from certain countries an import licence must be produced.

*Recommended Practice 3*

Drawback applies only in respect of materials actually used.

*Certified statements were registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 29 November 1976.*

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