

No. 13561. INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND HARMONIZATION OF CUSTOMS PROCEDURES. CONCLUDED AT KYOTO ON 18 MAY 1973¹

ACCEPTANCES of annex E.5² to the above-mentioned Convention

Notifications received by the Secretary-General of the Customs Co-operation Council on:

10 February 1988

EUROPEAN ECONOMIC COMMUNITY

(With effect from 10 May 1988.)

With the following reservations:

General reservation (general remark)

Community legislation covers only part of the provisions of this Annex. In the areas not covered by Community legislation the member States enter their own reservations, if necessary.

Standard 14

This Standard is not applied when the procedure is carried out at Customs offices situated in different member States.

Standard 23

In the member States where free zones exist, this Standard is only applied if the goods concerned are placed in a free zone with a view to their subsequent exportation from the Customs territory of the Community.

Recommended Practice 33

This Recommended Practice is not applied in all cases, in particular where the procedure is carried out at Customs offices situated in different member States except in certain cases concerning the Benelux Economic Union.

Recommended Practice 37

The goods covered by point 3 are admitted under temporary admission arrangements if registered and made available free of charge to a person whether or not established in the Customs territory of the Community.

For the goods listed in points 4 and 5 of the Recommended Practice, Community legislation provides for temporary importation with total relief from import duties where at least 75% of the production resulting from their use is exported from the Customs territory of the Community.

The tests and checks set out in point 7 must not constitute a gainful activity.

The operation referred to in point 10 is not provided for in Community legislation under the temporary importation relief arrangements. However, it may be carried out (for example) as a usual form of handling in a Customs warehouse or in a free zone, or under the inward processing relief arrangements.

Community legislation does not provide for the operation referred to in point 19.

¹ United Nations, *Treaty Series*, vol. 950, p. 269, and annex A in volumes 958, 981, 987, 989, 1019, 1023, 1025, 1029, 1031, 1041, 1043, 1049, 1055, 1057, 1059, 1066, 1078, 1081, 1088, 1094, 1102, 1122, 1128, 1130, 1135, 1137, 1146, 1151, 1153, 1156, 1157, 1162, 1166, 1172, 1181, 1197, 1198, 1212, 1215, 1224, 1225, 1235, 1237, 1247, 1253, 1256, 1257, 1262, 1271, 1276, 1279, 1283, 1291, 1293, 1295, 1297, 1323, 1331, 1344, 1347, 1348, 1354, 1360, 1365, 1368, 1369, 1393, 1403, 1407, 1408, 1411, 1413, 1420, 1424, 1436, 1455, 1482, 1509 and 1512.

² *Ibid.*, vol. 950, p. 269 and vol. 987, p. 457.

Recommended Practice 38

Partial relief does not apply for value-added tax purposes. Temporary admission under partial suspension of import duties is not applied as regards goods, the use of which might cause harm to the Community economy in particular because of the relationship between their economic life-span and the length of stay envisaged.

17 June 1988

FRANCE

(With effect from 17 September 1988.)

With the following reservations:

Standards 14 and 23

Recommended Practices 33, 37 and 38

Same reservations as entered by the European Economic Community.¹

26 August 1988

PORTUGAL

(With effect from 26 November 1988.)

With the following reservations:

Standards 14 and 23

Recommended Practices 33, 37 and 38

Same reservations as entered by the European Economic Community.¹

ACCEPTANCES of annex F.3² to the International Convention of 18 May 1973 on the simplification and harmonization of Customs procedures

Notifications received by the Secretary-General of the Customs Co-operation Council on:

10 February 1988

EUROPEAN ECONOMIC COMMUNITY

(With effect from 10 May 1988.)

With the following reservations:

General reservation (general remark)

Community legislation generally covers the provisions of this Annex. However, the member States shall, if appropriate, enter their own reservations to the extent that Community legislation leaves them the possibility to maintain, in certain cases, their national provisions.

Standards 21 and 38

Community legislation provides for the granting of relief from import duties on the goods in question up to a total value of 45 ECU (European Currency Units) for each traveller coming from a State situated outside the European Community. In addition to the quantitative limits set out in Standards 22 and 39, Community legislation provides for relief from tax at importation in respect of the following maximum quantities of coffee and tea:

- a) Coffee: 500 grammes
or
Coffee extracts and essences: 200 grammes;

¹ See p. 317 of this volume.

² United Nations, *Treaty Series*, vol. 1331, p. 364.

- b) Tea: 100 grammes
or
Tea extracts and essences: 40 grammes.

Standard 44 and Recommended Practice 45

These provisions are not applied in all cases, in particular where the procedure is carried out at Customs offices situated in different member States. For the application of these provisions, the territory of the Benelux Economic Union is to be considered as the territory of one member State.

17 June 1988

FRANCE

(With effect from 17 September 1988.)

With the following reservations:

Standards 21, 38 and 44

Recommended Practice 45

Same reservations as entered by the European Economic Community.¹

Certified statements were registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 10 October 1988.

¹ See p. 317 of this volume.