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LEAGUE OF NATIONS

**APPLICATION OF THE
INTERNATIONAL CONVENTION RELATING
TO THE SIMPLIFICATION OF CUSTOMS
FORMALITIES**

Signed at Geneva on November 3rd, 1923

**MEASURES TAKEN BY THE GOVERNMENTS TO GIVE
EFFECT TO THE PROVISIONS OF THE CONVENTION**

**Summaries communicated by the Governments Parties
to the Convention in Execution of Article 9¹**

EIGHTH SERIES

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- Document C.539.M.193.1929.II.
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Austria

THIRD SUMMARY COMMUNICATED BY LETTER OF THE AUSTRIAN GOVERNMENT, DATED FEBRUARY 2ND, 1932.¹

The Federal Government has already shown in its previous summaries that the Customs laws in force in Austria are in keeping with the principles laid down in the Convention of November 3rd, 1923. Such being the case, the evolution of the rules applicable in the matter of Customs formalities has been brought about more especially by the conventional method.

Ad Article 5.

Paragraph 57 of the Customs Regulations lays down explicit rules as to the manner in which traders may obtain official information regarding the amount of the charges to which any given class of goods is liable.

The principle of Customs information binding upon the Customs administration is, moreover, embodied in Article 15 of the Treaty of Commerce concluded between Austria and Germany on April 12th, 1930.

Ad Article 10.

The model identity card prescribed in the Geneva Convention has been explicitly adopted in the treaties with the Netherlands (March 28th, 1929, Article V), with Germany (April 12th, 1930, Article 6), with Hungary (June 30th, 1931, Article III of the Agreement regarding the Renewal of the Convention of February 8th, 1922), with Roumania (August 22nd, 1931, Article 20), and with Czechoslovakia (July 22nd, 1931, Final Protocol, *ad* Article X of the Convention of May 4th, 1921). Austria and Italy have also provided, by mutual agreement, for the substitution of the model contained in the Geneva Convention, to which they are both parties, for the model annexed to the Treaty of Commerce of April 28th, 1923.

As regards samples, the treaties with Germany (Article 13 (*h*)) and with Roumania (Article 19 (*f*) and Article 20) make reference to the provisions of the Geneva Convention. Under the treaty with Germany, the period allowed for re-exportation is extended to twelve months. Both these treaties also provide for the exemption of samples of articles made of precious metals from stamping, subject to the deposit of proper security.

In the new treaty with Yugoslavia (Article VII), the provisions of the old treaty are amplified by a clause relating to the refund of duties paid on importation.

Ad Article 11.

The treaties with Germany (Article 16) and with Roumania (Article 16) stipulate that, as a rule, certificates of origin shall not be required, and also contain detailed provisions on this subject in conformity with the principles of the Geneva Convention. In particular, the treaty with Germany also provides for the recognition of certificates of origin issued in the territory of either of the contracting parties in respect of the products of third countries. Furthermore, the treaty with Roumania (Article 13) provides for the recognition of certificates issued by the Customs offices of transit countries in respect of goods which during transit have been transhipped, repacked or placed in bond under the supervision of such offices.

Ad Article 13.

General provisions in keeping with the principles laid down by the International Convention of November 3rd, 1923, are to be found in Article 17 of the treaty with Germany and Article 17 of the treaty with Roumania; the latter expressly declares that the object of the contracting parties in introducing these stipulations was to comply with the provisions of the Geneva Convention.

In several cases, practical application has been given in the new treaties to the principle of the recognition of certificates issued by the competent authorities or institutions in the country of export :

A. Germany accepts certificates issued by authorised Austrian veterinary surgeons certifying the Noric breed and value of horses admitted at reduced rates of duty. (Note *ad* No. 100 of the German tariff.) The Austrian and German Governments undertook to come to an agreement upon the authorities competent to issue certificates of purity in respect of micaceous iron ore and also upon the particulars to be entered in such certificates (*ex* No. 329(*c*) of the German tariff).

B. Having agreed to a conventional duty in respect of the plum spirit known as "Tzuika" having an alcoholic content not exceeding 30 per cent in volume, Austria accepts certificates of origin issued by the competent Roumanian Chamber of Commerce or Agriculture certifying that the spirit is natural "Tzuika" (without addition of alcohol).

¹ For the text of the second summary, see document C.539.M.193.1929.II.

C. The protection afforded in Austria in regard to the item "Czechoslovak hops" applies only to hops provided with a certificate issued by the Czechoslovak Public Marks Bureau (Final Protocol, *ad* No. 50 in the Austrian tariff).

As regards crude pig-iron (Final Protocol, *ad* No. 365 (a) of the Austrian tariff), Austria accepts certificates issued by the laboratories of certain large Czechoslovak undertakings attesting the quality of the iron produced by those undertakings.

D. Under the treaty with Yugoslavia (Final Protocol *ad* No. 55 (d) of the Austrian tariff), Austria accepts certificates issued by Yugoslav veterinary surgeons testifying that pigs are of the "Mangalica" breed or are crossed with that breed.

The new treaty retains the provision regarding the acceptance of certificates relating to "Slibovitz", to which reference was made in the last summary.

Ad Article 14.

Ad No. 4. — The new form of International Customs Declaration, to which the League Secretariat's attention has already been drawn in the summaries submitted by other Governments, was introduced in Austria on February 1st, 1930 (Ordinance of December 31st, 1929, *Federal Legal Gazette* No. 17, ex 1930).

Ad No. 9. — The treaty with Germany provides for the exemption from duty of single copies of catalogues and current price lists.

The treaty with Yugoslavia provides for the exemption from duty of printed publicity matter for the promotion of tourist traffic in the territory of the other party.

Ad Article 16.

The treaties with Germany (Article 13 (e) and (g)) and with Roumania (Article 19 (d) and (e)) provide for the temporary exemption from duty of goods (with the exception of articles of consumption) sent to fairs or exhibitions, and of removal vans and cases which cross the frontier for the conveyance of objects out of the territory of one of the contracting parties into the territory of the other, even if, on the return journey, they carry a different load, irrespective of the place where such new load is taken up, provided always that they have not been employed in the interval for purely internal transport.

United Kingdom of Great Britain and Northern Ireland

THIRD SUMMARY COMMUNICATED BY LETTER OF THE FOREIGN OFFICE OF DECEMBER 19TH, 1931.¹

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The practice in the United Kingdom continues to be in general as described in detail in the report enclosed in the letter from this department of November 16th, 1925.

The procedure governing the importation of scientific specimens preserved in spirits has been simplified.

The obligations under Articles 4, 5 and 6 have been strictly observed.

India

THIRD SUMMARY COMMUNICATED BY LETTER OF THE INDIA OFFICE, DATED APRIL 18TH, 1933.²

Ad Article 1.

With a view to avoiding hindrance to the trade, the Government of India reduced the rates of transshipment fees at Rangoon.

Ad Articles 4 and 5.

The Government of India issued a consolidated set of passenger's baggage rules in place of different sets of rules which were previously in force at the various ports. The Government of India also incorporated in a single list for ease of reference all exemptions from duty which are not actually included in the Indian Tariff Act, 1894, and all reductions of duty below the rates quoted in the Tariff Act.

¹ For the text of the second summary, see document C.126.M.42.1929.II.

² For the text of the second summary, see document C.539.M.193.1929.II.

Ad Article 10.

On receipt of information from the League of Nations through the India Office concerning the ratification by the Kingdom of the Serbs, Croats and Slovenes, the United States of Brazil, the Estonian Republic, Poland, and the Latvian Republic, necessary steps were taken by the Government of India, in compliance with Article 10 of the Convention, to include the names of these countries to the list of privileged countries from which articles liable to Customs duty are, when imported as commercial traveller's samples or specimens, temporarily admitted without payment of the duty to which the goods are liable, subject to certain conditions. Copies of the resolutions issued by the Government of India on the subject were communicated to the League of Nations through the India Office.

Ad Article 11.

The organisations designated by the Hellenic Government and also certain offices and institutions in certain parts of the British Empire were approved by the Government of India as competent to deliver certificates of origin under Article 11 of the Convention.

During 1930, it was decided by the Government of India that all samples, whether imported by post or otherwise, should be exempted from the payment of Customs duty, subject to certain conditions. The orders of the Government of India on the subject are reproduced below.

“ All samples, whether imported by post or otherwise, should be regarded as dutiable, unless :

“ (a) The samples are practically valueless in that they are unfit for consumption or for any other use than as samples for inspection, or

“ (b) The quantity of a consignment is not in excess of the quantity ordinarily sent as a sample to an individual customer or potential customer, provided that, in the case of goods the duty on which is high relatively to value (*e.g.*, cigarettes), the quantity must be less than the ordinary unit of retail sale.”

Sweden

THIRD SUMMARY COMMUNICATED BY LETTER OF THE MINISTER FOR FOREIGN AFFAIRS,
DATED MAY 10TH, 1933.¹

As stated in the report submitted for the three-yearly period May 1927 to April 1930, a new *Customs tariff (Tulltaxa)* was issued in Sweden during that period. That tariff was the outcome of a thorough technical revision of the previous tariff. The main object of the revision was to simplify Customs assessment and at the same time to set out more clearly the contents of the tariff. The new tariff does not differ appreciably from the old one as regards the level of protective duties and the method of providing protection for the various kinds of commodities.

A new list of the commodities covered by the *Customs tariff (Varuhandbok till Tulltaxeförordning och Tulltaxa)* has been drawn up, on the basis of this new Customs tariff, by the General Customs Administration. In cases where it has been deemed necessary, this list contains indications regarding the interpretation and application of the Customs tariff and other instructions designed to serve as a general guide for the Customs clearance of the various articles. The first part of this list contains instructions relating to Customs clearance, published at the end of 1931, while the second, containing reproductions of goods and an index, appeared in October 1932.

As regards Customs clearance, the need was felt for more detailed indications with regard to the examination of goods. The General Customs Administration accordingly published in June 1931 a *Handbook for the Technical Customs Examination of Goods (Handbok för Tulltekniska Varuundersökningar)*.

A copy of the list of commodities and of the handbook have been sent to the Secretariat under separate cover.

In order to facilitate Customs clearance and in the interests of importers and exporters, the Customs Administration has had a *Handbook of Laws and Ordinances (Förfallningshandbok)* drawn up, containing special provisions applicable to the importation or exportation of certain goods. This handbook is to be published next month.

Since the submission of the report for the three-yearly period 1927-1930, alterations have been made in the *Customs Ordinance (Tullstadgan)* and in the *Provisions concerning the Application of the Customs Tariff (Tillämpningsföreskrifterna till Tulltaxan)*, which are designed still further to facilitate and to simplify Customs formalities.

¹ For the text of the second summary, see document C.557.M.223.1930.II.