

**DRAFT REPORT OF THE WORKING PARTY ON  
THE ACCESSION OF BULGARIA**

Corrigendum

The following corrections should be made to the draft Report of the Working Party on the Accession of Bulgaria:

- Page 4, paragraph 6, line 3: delete "88" and replace with "90";
- Page 8, paragraph 15, last line: delete "electricity" and replace with "electrical energy (HS 2716)";
- Page 9, paragraph 15, first line, after "domestic coal (for production purposes)", insert "(HS ex 2701, ex 2702)",
- Page 9, paragraph 15, first line, after "tobacco products for internal sale", insert "(HS ex 2402, ex 2403)";
- Page 9, paragraph 15, second line, after "ceiling prices for gasoline", insert "(HS ex 2710)";
- Page 9, paragraph 15, third line, after "diesel oil", insert "(HS ex 2710)";
- Page 9, paragraph 15, third line, after "gas oil (for production purposes)", insert "(HS ex 2710)";
- Page 9, paragraph 15, third line, after "fuel oil", insert "(HS ex 2710)";
- Page 9, paragraph 15, third line, after "gas propane-butane", insert "(HS ex 2711)";
- Page 9, paragraph 15, seventh to tenth lines, after "... (bread" delete the rest of the sentence and replace with the following "(HS ex 1905); meat with bone in of bovine animals, swine, sheep, poultry (HS ex 0201, ex 0202, ex 0203, ex 0204, ex 0207); cow's milk (HS ex 0401.10, ex 0401.20); cow's yoghurt (HS 0403.10); white cheese in brine (HS ex 0406.90); refined sunflower oil (HS ex 1512.19); cow's butter (HS ex 0405.10); eggs (HS ex 0407); pasta (HS ex 1902); refined sugar (HS ex 1701); beans (HS ex 0713.33); lentils (HS ex 0713.40); rice (HS ex 1006.20); potatoes (HS 0701.90)) and mineral waters (HS ex 2201.10), non-food products (pharmaceuticals for human consumption (from Chapter 30); coal and briquettes for the population (HS ex 2701.19, ex 2701.20)), the passenger (rail, urban and interurban) road transport services.";
- Page 14, paragraph 21: delete the last sentence;
- Page 17, paragraph 26, fourth line: delete "promptly" and replace with "every 18 months";

- Page 17, paragraph 26, sixth line: delete penultimate sentence;
- Page 20, insert the following new paragraph 33 (which was the first sentence of paragraph 43) before the heading "Duty Exemptions":

"The representative of Bulgaria said that upon accession to the Agreement Establishing the WTO, his Government would use the authority to apply taxes and surcharges on imports and exports in conformity with the provisions of the GATT 1994, in particular Articles III, VI, VIII, XII, XVIII and XIX thereof. The Working Party took note of this commitment.";
- Page 20, from paragraph 33 onwards the paragraph numbers will be renumbered;
- Page 21, insert the following new paragraph 36 after the heading "Customs Fee":

"Referring to the customs fee levied by Bulgaria, some members stated that this fee was not consistent to the provisions of Article VIII of the GATT 1994. In their view, minimum and maximum fees should correspond to the approximate cost of the services rendered. In response, the representative of Bulgaria said that as of 1995 the customs fee rate was set at 1 per cent of the customs value with a maximum amount of US\$700. This fee was applied to both exports and imports. The amount paid pursuant to the fee were at the disposal of the General Customs Directorate to cover the respective administrative costs. A member noted that this change, while addressing one aspect of the problem, does not fully address all issues involved in the application of such a fee on an ad valorem basis. A 1 per cent fee on imports is relatively high, as is the maximum fee level per entry of US\$700. To meet Article VIII criteria, revenues from the application of the fee should approximate the cost of providing the services, both in overall terms and in terms of individual shipments. In addition, the revenues from the fee should only be used to process imports and exports, and not for other expenses. If preferential trading partners or others are exempted from the fee, the revenues from the fee should not be used to process trade with these countries. The fee should not be included in the customs and tax valuation base of dutiable imports. The Working Party members sought Bulgaria's commitment to revise its fee to bring it into full conformity with the provisions of Article VIII of the GATT 1994."
- Page 22, former paragraph 38, should be renumbered as 40 and read as follows:

"The representative of Bulgaria stated that, from the date of accession, all laws, regulations, or decrees of whatever character related to trade will be published in the State Gazette for public review at least two weeks prior to implementation, that they will be accessible to traders prior to implementation, and that no law, rule, etc. related to international trade will become effective prior to such publication. The Working Party took note of this commitment.";
- Page 24, former paragraph 43, move the first sentence to the new paragraph 33 and renumber the rest of the paragraph as 45;
- Page 33, former paragraph 59 should be renumbered as 61 and at the end of the paragraph insert "The representative of Bulgaria assured that Regulation No.180 would be revised to conform fully with WTO provisions and ensure that any use of such provisions would be fully consistent with the Agreement";

- Page 40, former paragraph 72 should be renumbered as 74 and at the end of the paragraph insert "The representative of Bulgaria assured that Bulgaria would provide answers to these questions.";
- Page 45, former paragraph 86 should be renumbered as 88 and in the eighth line, replace "44(a)" with "87";
- Page 46, former paragraph 88 should be renumbered 90 and in line 3 replace the paragraph numbers as follows: "29, 37, 45, 80 and 88";
- Page 46, former paragraph 89, second sentence: to become new paragraph 91 and read as follows:  
  
"The Working Party took note of the statements and assurances given by Bulgaria in relation to certain specific matters which are reproduced in paragraphs 15, 31, 38, 59, 65, 76, 79 and 84 of this Report";
- Page 46, former paragraph 89 should be renumbered 92 and the third sentence will read as follows: "The Working Party took note of the commitments given by Bulgaria in relation to certain specific matters which are reproduced in paragraphs 16, 17, 25, 26, 29, 30, 32, 33, 35, 37, 39, 40, 45, 48, 49, 50, 55, 64, 69, 73, 75, 78, 80, 81, 83, 85, 88 and 90 of this Report.";
- Page 47, former paragraph 90 should be renumbered 93 and in line 8 after "Add.1" insert "and Corr.1-2.";
- Page 49, paragraph 2, line 4: delete "89" and insert "92";
- Page 49, paragraph 3, line 1: delete "89" and insert "92";
- Page 51, line 4, after "Add.1" insert "and Corr.1-2"
- Page 57, Annex 2, replace existing text with the following:

**ANNEX 2**  
**to the Report of the Working Party on the Accession of Bulgaria**

**LIST OF EXPORT TAXES APPLIED IN THE REPUBLIC OF BULGARIA**

| <b>Description of products</b> | <b>Bulgarian<br/>Customs<br/>Tariff No</b> | <b>Export Tax Level</b> |
|--------------------------------|--|-------------------------|
| 1. Live animals:               |  |                         |
| - horses                       | 0101 11 )<br>0101 19 )                     | 150 USD/PCE             |
|                                | 0102                                       | 500 USD/TNE             |
| - sheep and goats              | 0104                                       | 30 USD/TNE              |
| 2. Sea snails                  | ex 0307 91                                 | 260 USD/TNE             |
| 3. Hides and skins:            |  |                         |

| Description of products   | Bulgarian<br>Customs<br>Tariff No   | Export Tax Level  |
|---|-------------------------------------|---|
| - raw hides and skins of bovine animals   | 4101                                | 700 USD/TNE   |
| - raw hides and skins of sheep and goats  | 4102 )<br>4103 10 )                 | 3.5 USD/PCE   |
| - raw pigskins  | ex 4103 90                          | 450 USD/TNE   |
| 4. Wood:  |                                     |   |
| - fuel wood   | ex 4401                             | 15 USD/MTQ  |
| - wood in the rough, coniferous and non-coniferous<br>- with the diameter of the slender edge exceeding 4<br>to 20cm, excl. cerise, acacia, lime-tree | ex 4403                             | 25 USD/MTQ  |
| - with the diameter of the slender edge exceeding<br>20cm:  |                                     |   |
| - poplar (Populus)  |                                     | 25 USD/MTQ  |
| - walnut  |                                     | 250 USD/MTQ   |
| - others, excl. cerise, acacia and lime-tree  |                                     | 35 USD/MTQ  |
| - wood chipped lengthwise:  | ex 4407                             |   |
| - planks and details of all kinds of wood, excl.<br>walnut, cerise, acacia and lime-tree  |                                     | 25 USD/MTQ  |
| - walnut wood, sliced lengthwise  |                                     | 200 USD/MTQ   |
| - beams:  |                                     |   |
| - of all kinds of wood, excl. walnut, cerise,<br>acacia and lime-tree   |                                     | 30 USD/MTQ  |
| - of walnut   |                                     | 200 USD/MTQ   |
| - details of walnut, any size   |                                     | 200 USD/MTQ   |
| 5. Waste of paper and paperboard  | 4707                                | 100 USD/TNE   |
| 6. Wool:  |                                     |   |
| - greasy wool, fleece-washed  | 5101 11 )<br>5101 19 )              | 200 USD/TNE   |
| - degreased wool, not carbonised  | 5101 21 )<br>5101 29 )              |   |
| - noils of wool or of fine animal hair  | 5103 10 )                           |   |
| - wool tops   | 5105 10 )<br>5105 21 )<br>5105 29 ) |   |
| 7. Waste and scrap:   |                                     |   |
| - of stainless steel  | 7204 21 )<br>ex 7204 50 10 )        | 100 USD/TNE<br>plus 30USD/TNE<br>for each additional<br>% nickel above<br>10% |
| - of cast iron  | 7204 10                             | 40 USD/TNE  |
| - of other alloy steel  | 7204 29                             | 150 USD/TNE   |
| - of tinned iron or steel   | 7204 30                             | 30 USD/TNE  |

| <b>Description of products</b> | <b>Bulgarian<br/>Customs<br/>Tariff No</b> | <b>Export Tax Level</b> |
|--------------------------------|--|-------------------------|
| - lightweight scrap            | 7204 41                                    | 30 USD/TNE              |
| - heavy scrap                  | 7204 49 )                                  | 50 USD/TNE              |
|                                | ex 7204 50 10 )                            |                         |
| - of aluminium                 | 7602 00 11                                 | 110 USD/TNE             |
|                                | 7602 00 19                                 | 200 USD/TNE             |
|                                | 7602 00 90                                 | 200 USD/TNE             |
| - of zinc                      | 7902                                       | 80 USD/TNE              |
| 8. Copper products             | 7419 91 )                                  | 150 USD/TNE             |
|                                | 7419 99 )                                  |                         |