GENERAL AGREEMENT ON TARIFFS AND TRADE

TARIFF NEGOTIATIONS
TORQUAY

Tariff Negotiations Working Party

"AFOROS" IN THE URUGUAYAN TARIFF

GENERAL NOTES SUBMITTED BY THE URUGUAYAN DELEGATION

1. The word "aforo", according to Uruguayan customs legislation, signifies the official valuation of merchandise, on which the ad valorem rate of duty is assessed.

The "aforos" which are presently in force are included in this Schedule, so as to facilitate, in respect of each product which is subject to this method, the assessment of the actual amount of duty to be levied.

2. The Uruguayan Government reiterates its intention of modifying "its method of determining dutiable value", in accordance with the contents of Article II paragraph 3 and of Article VII of the General Agreement.

So long as the present system of "aforos" for levying ad valorem rates remains in force, the Uruguayan Government shall be entitled to modify these "aforos" in relation to the prices existing on 10 October, 1949 (date of the Annecy Protocol of Terms of Accession), in a manner such that the actual amount of duty may only alter, at most, in strict proportion to the price fluctuations taking place after that date.

Should Uruguayan law modify "its method of determining dutiable value", the actual amount of duty shall be equally the same as that which results from the above Schedule, with no alteration in excess of that which is foreseen above in strict proportion to the price fluctuations taking place after 10 October, 1949 (date of the Annecy Protocol of Terms of Accession).

Whenever the Uruguayan Government avails itself of this reservation, within the limit specified above, it shall immediately advise the contracting parties accordingly, for their information.

Any other modification of the actual amount of duty, which may exceed the referred limit, shall be the subject of re-negotiation, in accordance with the pertinent provisions of the General Agreement.

In respect of countries which did not participate in the Annecy conference, the basic date of 10 October, 1949, established in the preceding paragraphs, shall be replaced by the date of the Torquay Protocol.