The Working Party appointed by the Council to enable contracting parties to obtain information on Spanish trade laws and regulations submits herewith the replies of the Spanish delegation to questions, written and oral, put by its members. This exercise was conducted by the Working Party with the full collaboration of the Spanish delegation which, in addition to the Spanish Customs Tariff and Trade Statistics which were circulated on 7 September 1960 (Spec(60)212), has also submitted the documentation contained in the Annexes 1 to 11 attached hereto.
I. TARIFF POLICY

Question 1.
Since when has the new tariff been in force?

Reply
Since 8 June 1960.

Question 2
Has this been applied totally or partially?

Reply
Totally.

Question 3
What similarities are there between the old and the new tariffs?

Reply
It is very difficult to establish similarities between the old and the new tariffs, since in the old tariff all duties were specific by weight, measure and quantity, whereas the present tariff essentially follows the system of "ad valorem" duties, and also includes mixed and composite duties.

Moreover, there are very considerable differences in nomenclature, since the present tariff follows the Brussels uniform nomenclature (with more than 3,000 items) whereas the old tariff followed a nomenclature of its own which referred to only about 2,000 items.

Question 4
What system of calculation has been followed to determine the duties of the new tariff?

Reply
According to paragraph 5 of Article 4 of the Tariff Act, tariff duties have been fixed at levels determined in proportion to the added value and cost of raw materials, means of production and other factors, taking into account the needs and development of production in Spain, together with consumption requirements.
Question 5

What is the incidence of the new duties compared to the old ones?

Reply

There is no possible basis of comparison between the incidence of the new duties and that of the old ones. Formally, this is so for the reasons given in answering question 3 and, from the economic point of view because the old specific duties were not adjusted to the variations that took place from time to time in the price level.

Moreover, the incidence of the old tariffs on the Spanish economy was insignificant, since the country's imports were regulated by the system of quantitative restrictions and exchange controls.

The new tariff is designed to make possible the early suppression of quantitative restrictions and to constitute the only means of regulation of foreign trade.

Question 6

A comparison of the incidences of the old and the new tariff would be very useful. Could such a comparison be supplied?

Reply

In view of the fact that the old tariff dates back to 1922; that it has specific duties; and that these specific duties have not been modified while prices of goods increased throughout these years, a comparison is not possible, nor would it be of any significance. It might be interesting to note that, according to studies of the League of Nations, the average level of protection of the 1922 tariff was 40 per cent, whereas in the new tariff the average level of protection is 24.5 per cent.

Question 7

What are the reasons for the application of certain rates at a level below the legal rate and of others at a level higher than the legal rate?

Reply

The duties fixed in the new tariff for certain products will in fact be successively reduced in stages laid down by the tariff itself until they reach, within a period of five years, the minimum levels indicated. The reason for these variable duties is to be found in the Stabilization Plan adopted by Spain a year ago. The tariff is an element of the Stabilization Plan, together with other measures of commercial policy. One of these other measures was the initial liberalization of a large sector of foreign trade which, apart from being subject to customs duties (old tariff), had for
twenty-five years been covered by quantitative restrictions. In order to avoid, in the early stages of the plan, sudden movements in internal prices of certain goods thus endangering the stability of some industries which are being developed, and in order to avoid difficulties in the field of employment without any advantage to the internal economic stabilization of the country, movable duties were established, for certain goods, which will reach their fixed level within a maximum period of five years. This period is considered adequate for these industries to complete the process of investment, development and modernization which they have undertaken so as to adapt themselves to the new economic situation. Similarly, in order to stabilize internal prices, there are in the new tariff, for certain goods, transitional export duties which will be reduced annually for a maximum period of three years. It is considered that the new rate of exchange established for the peseta in the Stabilization Plan might give additional, speculative, benefits to certain fields of production without resulting in an increased production of their products (mainly agricultural goods having a production process longer than one year).

Thirdly, there are certain transitional import duties established by the new Spanish Customs Tariff which are lower than the final legal rates. These transitional duties apply to imports of certain goods which have not yet been liberalized. It has been considered that the requirement of a licence provided in itself a degree of protection and that a higher rate of duty was, in the circumstances, not required. Upon liberalization of any of these products the legal rate will apply.

Question 8

Will these transitionally lower or higher duties be negotiable under GATT?

Reply

Yes.

Question 9

Are there, aside from tariff duties, other taxes on imports? If so: (a) what are they and what is their magnitude? (b) how are they applied? (c) who applies them? (d) what is their nature, permanent or transitory?

Reply

Yes, there are such other factors.

(a) The fiscal tariff specified for each item in the tariff.

(b) In Article 4 of Decree No. 1015/1960, dated 3 June 1960, it is stated that the payable basis of this tax shall be equal to the sum of the basis used to calculate tariff duties plus the amount of these duties.
(c) All matters pertaining to the fiscal tariff are dealt with by the General Directorate of Taxation of Expenditure at the Ministry of Finance. The tax is paid through customs offices, at the same time as tariff duties.

(d) Permanent, since the object of the fiscal tariff is to apply to foreign articles which are imported and consumed in Spain the same indirect taxes which are borne by articles produced within the country.

Question 10

Have tariff concessions bound by Spain in bilateral agreements been taken into account in the new tariff?

Reply

No.

Question 11

Will tariff concessions bound by Spain in bilateral agreements be maintained and will they be negotiable?

Reply

Tariff concessions have not been granted in trade agreements recently signed but old concessions have been maintained. These will have to be renegotiated as a consequence of the publication of the new tariff.

Question 12

How is the customs value of ad valorem duties computed?

Reply

The Tariff Act follows in its Article 5 exactly those principles on valuation for customs which result from the Brussels Convention, in virtue of these principles it lays down that the rules for the valuation of goods for purposes of determining the appropriate tariff duties shall always refer to the real value of these goods, in accordance with internationally recognized principles.

For the application of ad valorem customs duties, the value of the imported goods shall be taken to be the normal price, on the basis of the rules laid down by the Brussels Council of Customs Co-operation or other international bodies, i.e. the price which, at the moment at which customs duties become payable, might be fixed for these goods between an independent buyer and an independent seller, in conditions of full competition.
The principles for the application of ad valorem duties and the general rule of procedure were laid down in an Ordinance of the President of the Government dated 5 September 1959. Administrative rules for the application of the new system of customs procedure for goods were laid down by circular No. 411 of the General Directorate of Customs.

Spain has formally requested membership in the Brussels Valuation Convention dated 15 December 1950, and the Government has initiated the customary procedure in order to attain this membership as soon as possible.

**Question 13**

Is the "fiscal tariff" applied only once or is it applied at each successive phase of processing or successive sales of the product?

**Reply**

The "fiscal tariff" is collected at the moment of importation and has general application. The internal taxes are paid in Spain by the manufacturer who is authorized to charge the amount of the tax in selling his product. In no case is the "fiscal tariff" collected on importation higher than the total of taxes levied on domestically produced goods.

**Question 14**

Are multiple rates of exchange applied to different categories of goods?

**Reply**

No.

**Question 15**

Is there an institution especially responsible for the determination of the general level of tariffs or the particular level of some duties? How does this institution work and on what institutions does it depend administratively?

**Reply**

The General Directorate of Tariff Policy, and a consultative body, the Higher Tariff Board. Both these bodies depend administratively on the Ministry of Commerce,

The Higher Tariff Board advises on all proposed reforms on this subject. It is worth noting that a number of working committees depend administratively on the Board. Their number is at least equal to that of the sections of the tariff. The production, consumption and commercial sectors are directly represented on these working committees, and no limitation has been placed on the number of representatives. These working committees act freely as organs of an advisory and informative character and to channel private initiatives in tariff matters.
Question 16

What is the administrative procedure to be followed in amending the tariff?

Reply

Any interested person may put forward petitions or complaints in tariff matters. The Ministry of Commerce, after consultation in each case with the Higher Tariff Board, and in some cases of great importance with the Council of National Economy, takes the appropriate decisions within its competence as established by law.

Question 17

Does an amendment of the tariff duty require the approval of the Cortes, or may it be approved directly by the Government?

Reply

The procedure for amending the tariff has been explained in answering question 16.

Question 18

Are there any regulations as regards mixing?

Reply

Concerning mixing there is in Spain no discriminatory provision as regards sources of external supply.

If the contracting parties wish to acquaint themselves with Spanish legislation on mixing, the Spanish delegation is prepared to hand in to the secretariat a copy of the provisions in force.

Question 19

Aside from the tariff provisions recently published, are there any others in force concerning tariff policy in any of its different aspects? If so: (a) what are they and what is their date? (b) what do they regulate? (c) if possible give a copy of them, (d) is it intended to keep them in force or to adjust them to the new situation? (e) what information can be given on such plans and what will be their purport?

Reply

Apart from the Tariff Act, the tariff and the provisions of the Taxation Act, the following provisions are at present in force;
1. Act dated 14 April 1888, supplemented by the Regulation dated 16 August 1930, and by the Legislative Decree of 30 August 1946 concerning temporary permits and importations.

2. Decree dated 17 October 1947 which promulgates the amended text of the Customs Ordinances, which has in its turn been modified by the Ordinances of the Ministry of Finance dated 23 June, 7 July and 21 July 1960.

3. Ordinance of the President of the Government dated 5 September 1959 laying down principles for the application of ad valorem duties and general rules of procedure.


The adaptation of the other tariff provisions to the new situation is at present being considered.

These changes will be in accordance with the basic principles of the Tariff Act.

Question 20

What is the significance or objective of transitory duties? How are they applied?

Reply

Certain items, especially those whose importation is at present restricted, are subject to transitory duties lower than those appearing in the text of the tariff; these are provisionally in force. As the importation of these goods becomes liberalized, and as circumstances may permit, the statutory duties will come into force.

The object of these transitory tariff duties is to avoid an unfavourable effect on internal prices as a result of quantitative restrictions.

Question 21

Are there anti-dumping or countervailing duties? If so: (a) what provisions regulate them? (b) how have they been calculated? (c) how are they applied? (d) who applies them?

Reply

The Government is entitled to apply supplementary customs duties or surplus charges above those of the official customs tariff, considered as anti-dumping or countervailing duties, to goods imported in such conditions that, in comparison with those ruling in the internal market of their country of origin or province, or according to any other indication, they differ from
those which correspond to the normal price of the goods, and are liable to expose Spanish production to unfair competition; and also to those goods which, in their country of origin or province, enjoy direct or indirect subsidies to their production or export, whatever the nature of these subsidies, if they place Spanish production at a disadvantage. The Government may determine the amount of these supplementary tariff duties, and introduce them, either on its own initiative, or in answer to the duly motivated request of the industry affected.

Question 22

How has the fiscal tax been computed? What is its aim? How is it applied?

Reply

The aim of the fiscal tax is to place on an equal footing nationally produced and imported goods; for this purpose account has been taken of indirect State taxes, taxes or duties of the same nature levied by local financial authorities and, in general, the para-fiscal taxes and duties imposed on national goods.

II. QUANTITATIVE RESTRICTIONS

Question 23

Give an account of the quantitative restrictions at present in force, their nature and the percentage of foreign trade which is subjected to import control.

Reply

In general all goods from those countries which grant Spain the convertibility of her export earnings and which have been liberalized may be imported by any businessman or industrialist who so desires; the so-called "statement of importation of liberalized goods" is automatically accepted and is used for the payment and customs procedure.

This system at present covers about 40 per cent of all Spanish imports. However, a licence is required for the importation of goods subject to the following commercial systems:

(a) Global quota system.

(b) Bilateral trade system.

(c) State-trading system.

A licence is also required for goods coming from countries which do not grant Spain the convertibility of her export earnings.
Question 24

Does the above answer mean that there is no examination or control and that the "Declaration" involves no delays?

Reply

This is so in respect of liberalized goods imported from countries which grant Spain convertibility of her credit balances.

Question 25

Could the requirement of a licence for imports from countries which do not grant the convertibility of Spanish export earnings be considered as discrimination against these countries? If a country's currency is not convertible but Spain's credit balances are paid to her by a deposit in dollars in an American bank, would this entitle that country to the advantages granted by Spain to countries having convertible currencies?

Reply

In answer to the first question, trade with the countries which do not grant convertibility is subject to licence without any special discrimination being involved. In reply to the second question, the Spanish Government considers that there must be full convertibility.

Question 26

What institution is responsible for determining and applying quantitative control to imports?

Reply

The Ministry of Commerce.

Question 27

Is there an import plan? If so: (a) who determines it? (b) what criterion is followed in evaluating it? (c) how is it distributed between different categories of goods, systems of trading, and countries? (d) is it fixed for a given period, or can it be renewed?

Reply

Yes, there is an import plan based originally on estimates drawn up by the Ministry of Commerce in accordance with monetary availabilities, the needs of the internal market, and contractual relations. This plan is not rigid but is adapted in the course of the year to the evolution of these factors.
Question 28

What is the system followed in distributing global or bilateral quotas between importers?

Reply

Before global quotas are distributed, meetings of importers are convened. These meetings are duly publicized and are announced in the Spanish Boletín Oficial. They take place periodically (usually every six months) and all businessmen and industrialists who so desire may attend them. The criteria governing the distribution are based on objective reasons such as the industrial capacity of the person making the request, his special position in the trade in the product concerned, etc.

The same considerations operate in the distribution of bilateral quotas.

Question 29

If the demand exceeds the quota may the quota be enlarged?

Reply

Yes.

Question 30

To what countries and to what groups do global quotas apply?

Reply

A list is given in Annex No. 2.

Question 31

How are global quotas determined: (a) in relation to demand? (b) in relation to internal supplies? (c) in relation to the possibilities of the balance of payments?

Reply

Global quotas are determined in relation to the existing contractual undertakings with countries where these apply, or to the imports which have effectively taken place within the last few years, and to the real needs of the Spanish market and the monetary availabilities.

Question 32

Why are global quotas still maintained now that the new tariff has been published?
Reply

Because it is considered that the present favourable situation as regards balance of payments is not yet sufficiently consolidated to enable us to abandon all global quotas entirely.

Question 33

What are the Government's plans as regards the progressive elimination of global quotas?

Reply

In liaison with the International Monetary Fund and the OECD, the Spanish Government has adopted a Stabilization Plan which is at present being implemented. As regards the future, once the objectives of the Stabilization Plan have been attained, the balance-of-payments situation consolidated and internal economic expansion resumed, the Government hopes to reach a situation that will enable it to abandon all quantitative restrictions.

Question 34

Does the Spanish Government have a precise plan for the progressive elimination or abolition of the system of bilateral quotas?

Reply

There is no rigid plan in this respect. A distinction should be made between:

(a) OECD countries

In these countries there will be a progressive liberalization of foreign trade in accordance with the OECD Liberalization Code and with Decisions of the Council relating to Spain's accession to the OECD.

(b) Other countries

(i) Countries which grant full convertibility of Spain's export earnings: in this case the same rules are valid as with OECD countries.

(ii) Other countries: trade is carried on in accordance with bilateral agreements and under licence. The abolition of quotas has to be related to the agreements which will be negotiated bilaterally in each case.

In any case the application of these systems will have to be related to the Spanish balance-of-payments situation.
Question 35

Does the Spanish Government intend to revise its present bilateral agreements before acceding to GATT?

Reply

The Spanish Government does not intend to revise its bilateral trade before acceding to GATT. An important element which might result in such a revision would in fact be Spain's accession to the GATT.

Question 36

Does the Spanish Government intend to accept negotiations concerning undertakings about either fixed global quotas or enlargements?

Reply

The Spanish Government is prepared to consider any proposal of this kind presented to it.

Question 37

What is the object of continuing bilateral trade?

Reply

There are two fundamental reasons: the balance-of-payments situation, and the requirements of those countries which themselves apply bilateral quotas to Spain.

Question 38

If Spain intends to continue having bilateral agreements, how can other countries be guaranteed access to the Spanish markets on equal terms?

Reply

While drawing attention to the plan of progressive liberalization, the Spanish Government indicates that for products not yet liberalized, imports could still take place under licence.

Question 39

Does the Government intend to reduce the 10 per cent bilateral trade it still maintains with OEEC countries? Does it intend to set up new global quotas or to liberalize goods now subject to bilateral agreements?

Reply

This question has already been virtually answered in the replies to questions 33 to 36.
Question 40

Give a list of bilateral agreements at present in force.

Reply

This list appears in Annex No. 3.

Question 41

What is the present situation of Spanish trade with the Argentine? Give an account of how it works.

Reply

Spanish trade with the Argentine takes place on a bilateral basis, through the appropriate Trade and Payments Agreements.

The only special feature of this trade is that the liquidation of credits pending between the two countries takes place by the payment into the so-called "liquidation account" of 35 per cent of the value of all payments effected in accordance with the Trade and Payments Agreements at present in force.

Question 42

Does Spain intend to renew its bilateral agreements after it has entered GATT?

Reply

Yes, within the framework of GATT principles.

Question 43

What possibilities have those GATT countries which have not concluded bilateral agreements with Spain of exporting the goods subjected to this system?

Reply

They may do so under appropriate import licences issued for this purpose.

Question 44

Are there any goods, the importation of which is neither provided for within a global or bilateral quota, nor liberalized, nor part of State trading?

Reply

There are such goods, but they are unimportant for practical purposes.
Question 45

Can these goods be imported or should their importation be regarded as forbidden?

Reply

These goods can be imported.

Question 46

Are there any goods which it is forbidden to import? What are they?

Reply

Section 8 of the Tariff lists the articles the importation of which is either forbidden or subject to certain special conditions, and classifies them as follows:

Group A. For reasons of monopoly

1. Foreign lottery and sweepstake tickets.

2. Products subject to the tobacco monopoly shall be imported in accordance with the provisions of the contract concluded between the State and the concessionary country.

   Processed tobacco may be imported by private persons through the concessionary company and also by travellers after payment of the relevant monopoly and commission duties within the prescribed limits and conditions.

3. Petrol products which are subject to monopoly shall be imported in accordance with the provisions of the contract concluded between the State and the concessionary company.

4. Rosaries, pious articles and relics of the Holy Places, unless imported by the administration of the Jerusalem Charity Society.

5. Narcotic drugs, unless imported by the "State Restrictions Institutions".

6. Cottonseed, unless imported by the Institute for the Promotion of the Production of Textile Fibres.

Group B. For reasons of public safety or order

1. Weapons of war, projectiles and munitions, except under the licence issued for each particular item by the Ministries of the Army, Navy or Air Force.
2. Weapons of all kinds forbidden in accordance with the provisions of the Arms and Explosive Regulations.

3. Live pigeons proceeding from Gibraltar; and in the Balearic Islands pigeons of any foreign provenance.

4. Printed matter, emblems and articles of revolutionary propaganda or of an immoral or pernicious tendency; and pictures, images or other objects dangerous to public safety, morality, propriety, or decency.

Group C. For reasons of health

1. The importation of plants or parts thereof, such as fruits, roots, tubercles, bulbs, cuttings, slips, etc., is subject to the sanitary prescriptions laid down or which may be laid down by the competent organs of the Ministry of Agriculture.

2. The importation of animals and parts thereof, such as meat, furs, leather, animal oils and fats, horns, hooves and similar products, is subject to the sanitary prescriptions laid down or which may be laid down by the competent organs of the Ministry of Agriculture.

   The importation of mammiferous sea animals, fish, shell-fish or molluscs and parts thereof, is subject to the sanitary prescriptions laid down or which may be laid down by the competent organs of the Ministries of Agriculture and Commerce.

3. The importation of foods and drinks of all kinds is subject to the sanitary prescriptions laid down or which may be laid down by the General Directorate of Health.

4. The importation of pharmaceutical products is subject to the prescriptions laid down or which may be laid down by the General Directorate of Health.

5. The importation of veterinary pharmaceutical products, such as serums, vaccines and biological products for diagnostic purposes to be used for the prevention and treatment of animal diseases, is subject to the prescriptions laid down or which may be laid down by the General Directorate of Stock Breeding.

6. Wines and other alcoholic drinks which do not fulfil the conditions laid down in Spanish legislation on the subject.

7. Saccharine and soft drinks flavoured with saccharine, according to the conditions laid down in the Sugar Taxation Regulations.

8. Matches containing white phosphorous.
Group D. By reason of special laws


2. Foreign products bearing national trade marks, whether new or in imitation of already registered trade marks.

3. Reproductions of hydrographic maps published in Spain by the Ministry of the Navy.

4. Bonds and other securities issued by foreign governments, shares, debentures, or any other securities issued by Spanish companies or corporations, except where authorized by a competent body.

Question 47

Does Spain intend to invoke the provisions of Article XII of the Agreement on import restrictions due to balance-of-payments difficulties?

Reply

Yes.

Question 48

If Article XII is invoked, what are the Spanish Government's plans to remedy this situation?

Reply

See answer to question 33.

Question 49

Is there any special discrimination against a specific economic or monetary zone, more particularly against the dollar zone?

Reply

There is no special discrimination against those economic zones with which Spain maintains normal trade relations, and therefore none against the dollar zone.
III. STATE TRADING

Question 50

(a) To what goods does it apply? (b) Who determines it? (c) How is it applied? (d) Who effects the imports and what criteria are followed for import purposes?

Reply

(a) A list is given in Annex No. 4,
(b) The Spanish Government,
(c) By State monopolies defined by law or by public tender,
(d) 1. State monopolies,
  2. The State itself; through bodies other than the monopolies or by express delegation.

The Spanish Government does not practise any discriminatory policy, and the importation of those goods subject to State trading takes place in the most favourable markets and taking into account the possibilities of purchase and financing which exist at any given moment.

Question 51

What are the reasons for the existence of State trading? (a) fiscal reasons, monopolies? (b) protection of the internal market? (c) balance-of-payments difficulties? (d) other reasons?

Reply

Goods subject to the State-trading system, with the exception of the two State monopolies (tobacco and processed petroleum products) continue to consist principally of textile raw materials of agricultural origin and agricultural commodities essential to the nutrition of the Spanish people (cereals, fats, meat and subsidiary products), over which the Government considers it necessary to maintain a certain control, both to ensure a sufficient and continuous supply for the national market and to avoid speculative movements of prices.

Question 52

With reference to question 50, are State-trading imports conducted in accordance with GATT rules?

Reply

Such goods are imported in accordance with paragraph 1(b) of Article XVII of the General Agreement.
Question 53

In what way can other contracting parties compete for this trade?

Reply

Reference is made to the other replies on this subject. Such transactions are subject to public tender and an announcement to that effect is published in the Spanish "Boletín Oficial".

Question 54

What percentage of foreign trade is at present represented by State trading?

Reply

At present it is computed at about 12 per cent of the total volume of trade.

Question 55

Is it intended to eliminate or perhaps reduce State trading?

Reply

It is intended to reduce it as far as possible.

Question 56

Does Spain intend to apply the provisions of Article XVII of the General Agreement?

Reply

This question has been answered affirmatively in sub-paragraph (d) of the reply to question 50.

Question 57

Are goods pertaining to State trading subject to general tax duties or to special duties?

Reply

Except those goods subject to monopolies, for which special systems operate, goods in general pay the appropriate tariff duties.
Question 58

Are there internal duties on these goods with the object of compensating differences of price between the internal and the external market or of acting as market regulators? If so: (a) what are they? (b) does the Spanish Government intend to accept negotiation on the subject?

Reply

There are a few internal fiscal duties for those goods subject to monopoly which are applied without discrimination as to their provenance.

In principle the Government would be prepared to consider any proposal presented to it in this respect.

For the remaining goods subject to State trading, the body responsible for their importation and sale may in some cases take steps to maintain the price level in certain basic commodities.

IV. AGRICULTURAL PROTECTION

Question 59

Does Spain follow a policy of agricultural protection? If so, give an account of it and in particular the following details: (a) what is the legislation on the subject? (b) to what products does it apply? (c) what form does it take as regards:

1. minimum price policy?
2. aids or subsidies to production?
3. other forms of assistance?

(d) who applies it and how?

Reply

Spain does not apply a policy of agricultural protection with the object of reserving the internal market to national production. Agricultural policy is limited to assistance given to certain commodities regarded as basic for the national supply, or to measures which tend chiefly to promote certain types of agricultural production, by improving the productivity of certain crops or avoiding large price fluctuations which may occur as a result of variations in harvests. Other occasional measures are taken by the State when the circumstances of the market in some given commodity renders it desirable.

(a) Legislation on the subject. There are no general provisions on agricultural protection. There are, however, a series of provisions which apply to certain particular products or aspects.
(b) and (c) Products to which legislation applies and forms taken by it.

We give below a list of the legislative provisions for each of the most important commodities which enjoy some type of protection, and the forms taken by this protection.

**Wheat.** The National Wheat Service is the only buyer of this cereal. Farmers are compelled to sell to the National Wheat Service the production obtained after deducting what they need for sowing and consumption. The Legislative Decree on Wheat Regulation, dated 23 August 1937, is the basic provision on this subject. Each year the Ministry of Agriculture issues a decree laying down fixed prices for the purchase of wheat by the National Wheat Service, according to the qualities of the commodity. The present seasonal campaign 1960-61 has been regulated by a Decree of the Ministry of Agriculture dated 2 June 1960.

**Rye, barley, oats and maize.** For these cereals protection is limited to the fixation of minimum prices by the same Decree regulating the seasonal campaign as we referred to in connexion with wheat.

**Rice.** The Trade Federation of Spanish Rice Growers fixes a minimum basic price for sale by the farmer. The Federation also buys up farmers' surpluses for protectionist purposes. The provisions governing this trade are the following: the Decree of the Ministry of Agriculture dated 21 April 1960, the Ordinance of the President of the Government dated 12 August 1960 and the Ordinance of the Ministry of Agriculture dated 16 August 1960.

**Beet and sugar cane.** A price is fixed yearly for beet and sugar cane, according to the mean production in sugar by zones. The farmers conclude contracts with the sugar refineries in their respective zones on the basis of these fixed prices. The provisions regulating the present seasonal campaign are: the Ordinance of the President of the Government dated 7 March 1960, the Ordinance of the Ministry of Agriculture dated 8 March 1960, and the Ordinance of the Ministry of Agriculture dated 30 November 1957.

**Olive oil.** By Ordinance of the President of the Government, yearly minimum protection prices are fixed for olive oil and olives, according to grading. The General Commissariat of Supply and Transport purchases at these prices the amount of oil offered to it.

The 1959-60 seasonal campaign was regulated by the Ordinance of the President of the Government dated 20 October 1959.

**Nationally produced seed (groundnuts, soya, etc.).** In order to promote the production of these seeds, provisions have been issued whereby the National Wheat Service purchases the seeds produced at prices fixed in advance. The basic provisions are: the Decree dated 23 November 1956, and the Ordinance of the Ministry of Agriculture dated 8 January 1957.
Wine. The Commission for the purchase of wine surpluses, created by the Legislative Decree dated 11 August 1953, intervenes in this market, purchasing whenever the price descends to the minimum fixed in the market regulation for each seasonal campaign. The latest provision regulating the current seasonal campaign is the Ordinance of the President of the Government dated 22 August 1960.

Cotton. For the promotion of this crop, concessionary cotton undertakings have been created for each production zone, by allocation of the concession on the part of the Administration. The concessionary undertakings supply the farmer, according to the terms of the concession, with seeds, fertilizers, technical assistance, etc., and undertake to buy his cotton at harvest time at prices fixed for each seasonal campaign. The latest provision governing the current seasonal campaign is the Ordinance of the Ministry of Agriculture dated 10 August 1960.

Tobacco. The National Service for the cultivation and processing of tobacco, which is subordinate to the Ministry of Agriculture, determines the zone and area of cultivation, and purchases the harvest at the price fixed for each seasonal campaign by the Ministry of Agriculture. The latest provision in this matter is the Ordinance of the Ministry of Agriculture dated 20 September 1960.

Measures affecting production. We give below the chief forms taken by measures adopted to promote production in accordance with current legislation.

For wheat, the National Wheat Service is the exclusive purchaser of this commodity. It supplies farmers with fertilizers and seeds, their price to be reimbursed at the next harvest. For wine, in order to protect wine growers against considerable falls in price at harvest time (abundance of supply), the Committee for the purchase of wine surpluses opens storage cellars according to the needs of the wine-growing regions. For fruit trees, subsidies are given to plantations of carob trees, olive trees and others, in the provinces of the Mediterranean coast. There are also subsidies to improve farms by means of irrigation, subsidies to family orchards, for buildings, for farm improvement, for protected family farms and for other similar purposes.

Occasional measures: The General Commission's Office for Supplies and Transports regulates the market when the situation warrants, by purchasing products, prices for which might decline, thereby promoting producers' interests. This is what was done during the last season in respect of swine, sheep and other products.

Question 60

Is Spain a party to bilateral agreements for the purchase of agricultural products? If so: (a) to what agreements? (b) for what amounts? (c) with what countries?
Reply

Bilateral quotas for imports of agricultural products have been included in several agreements entered into by the Spanish Government. However such quotas do not involve any buying commitments. The Government merely undertakes to deliver import licences for the amount agreed to and therefore the quotas concerned depend on the operation of the agreements.

Question 61

Will the Spanish Government be prepared to consult on its agricultural policy with GATT Committee II on Expansion of Trade?

Reply

Yes. The Spanish Government will be prepared to supply all the information that is required.

V. PREFERENTIAL DUTIES

Question 62

What is the system of external trade and aid for the Canary Islands, the Balearic Islands, the posts of sovereignty in North Africa and the overseas territories, colonies and presidiums?

Reply

The Balearic Isles have the same system of foreign trade as the Spanish Peninsula. The Canary Isles, since 1852, and the posts in North Africa (Ceuta and Melilla), since 1863, have enjoyed the status of free ports.

Goods imported into these territories are therefore free of tariff duties, whatever their origin or provenance. In the Canary Isles, however, the entry of certain goods: spirits, liqueurs, cocoa, coffee, chocolate, spices, tobacco, etc. are subject to the so-called "free port duties" (Annex 5). Certain local taxes (amounting to 4 per cent ad valorem) are levied on the importation and exportation of all types of goods.

At Ceuta and Melilla imports are subject to certain municipal taxes (Annex 6, A and B).

As regards the African provinces, the following distinction must be drawn:

(a) Fernando Poo and Rio Muni. The tariff system for these provinces is that laid down by the Ordinance of the President of the Government dated 29 December 1959, which approves the regulations on indirect taxes for the equatorial region.
In accordance with this legislation, goods originating and proceeding from foreign countries, or originating from foreign countries but proceeding from Spanish free ports or zones, which enter the provinces of Fernando Póo and Río Muni are subject to the taxes which appear in Annex 7.

(b) Ifni and Spanish Sahara. By Decree dated 25 April 1958, the regulations on direct or indirect taxes for Spanish West Africa approved by Ordinance of the President of the Government dated 9 March 1954, are expressly declared to be in force in the province of Ifni. In accordance with this legislation, goods of all kinds and from all sources entering the territories of Ifni and Sahara are subject to a statistical and recognition duty of 0.25 per cent ad valorem, and to an ad valorem customs duty. The latter is levied in accordance with a list comprising three groups of products indicated in Annex 8.

Question 63

Do the charges of 0.25 per cent referred to in the above reply with respect to Ifni and the Sahara and the other charges referred to in Annex 8 also apply to imports from Metropolitan Spain?

Reply

As indicated in the above reply, the legislation applying to the territories of Ifni and the Sahara requires that "goods of all kinds and from all sources entering the territories of Ifni and Sahara are subject to a statistical and recognition duty of 0.25 per cent ad valorem and to an ad valorem customs duty. The latter is levied in accordance with a list comprising three groups of products as indicated in Annex 8."

Question 64

Is there any preferential treatment in relation to the Metropolis?

Reply

As regards the importation into the Peninsula or Balearic Islands of goods proceeding from the Canary Islands and the posts of sovereignty in North Africa, the following cases must be distinguished:

(a) Natural products from these territories are not subject to any duty.

(b) Products manufactured in these territories from national raw material (originating from the Peninsula, the Balearic Islands, the Canary Islands or the African posts of sovereignty or provinces) are not subject to any duty.

(c) Products manufactured in the Canary Islands and African posts of sovereignty from raw materials of partly or totally foreign origin may on entering the Peninsula and the Balearic Islands enjoy the tariff exemptions or provisions fixed for each specific case.
The assurance can be given that in no case are the tariff duties on goods manufactured in the Canary Islands and African posts of sovereignty entering the Peninsula or the Balearic Islands higher than those which would be paid by the same goods if imported from abroad, nor lower than those which would be paid by the foreign raw materials used in them if they proceeded from other countries. It can also be asserted that in no case is there any discrimination based on the places of origin or provenance of these raw materials.

Foreign goods imported into the Peninsula or the Balearic Islands from the Canary Islands and the African posts of sovereignty pay the corresponding tariff duties according to their country of origin.

The importation into the Peninsula or the Balearic Islands of goods originating or proceeding from the African provinces are subject to the same rules as apply to the Canary Islands and the North African posts of sovereignty.

Question 65

If there is a different or preferential tariff system, how does it work and in what does it consist?

Reply

This has been answered in the reply to question 63.

Question 66

Does Spain intend to apply the General Agreement to these territories or to restrict it to the Metropolis only?

Reply

Yes. It is therefore proposed that the protocol for the accession of Spain should include the following clause:

"It is understood that the accession of Spain to the General Agreement shall not alter the special system of commerce between the Peninsula and the Balearic Islands on the one hand, and the Canary Islands, African posts of sovereignty and the African provinces on the other."

As regards the margin of preference enjoyed by Spanish customs territories for goods proceeding from the Peninsula and the Balearic Islands, Spain reserves the right to introduce in these territories tariff duties equivalent to those of the Spanish General Tariff.

Question 67

Does Spain intend to consolidate the system at present applied to these territories? Can it give any date?
Question 68

Has Spain concluded any bilateral agreements with third countries, more specifically Portugal or South American countries which establish a preferential system? If so, how does Spain intend to adjust these agreements to its GATT obligations?

Reply

In its bilateral agreements, both with Portugal and the South American countries, Spain has established a "most-favoured-nation" clause. Concessions made by Spain to GATT will, therefore, in accordance with this clause, be extended to these countries, even if they are not members of GATT.

VI. AIDS TO EXPORT

Question 69

Has Spain any system of aids to export?

Reply

Since July 1959 there has been no system of aids to export.

Fiscal exemption from indirect taxation is authorized by the Tax Reform Law dated 23 December 1959, and regulated by Decree dated 21 July 1960.

Question 70

How does the system of fiscal exemption work? How is an exemption computed and what internal duties are added for the purpose?

Reply

Once the goods in question have been exported the Ministry of Finance proceeds to reimburse to the exporters the total amount of the exemption granted, which may in no case exceed the fiscal tariff provided in the current customs tariff. This provisional payment made by the Ministry of Finance later becomes definitive after the appropriate checks have been made.

Fiscal exemptions are based on the factory price. The internal duties which go to make up the total fiscal exemption are: indirect State taxes, similar taxes and duties levied by local financial authorities and direct para-fiscal taxes and duties.
VII. EXPORT RESTRICTIONS AND TARIFF DUTIES

Question 71
Are there export restrictions?

Reply
A list is given of restrictions at present in force (Annex 9).

Question 72
Are there any tariff duties on exports? Is it intended to maintain them?

Reply
The Legislative Decree on Economic Regulation dated 21 July 1959 established certain tariff duties on exports with a maximum duration of three years and a yearly reduction until their total disappearance. These duties are itemized in Annex 10; they were later amended by Legislative Decree dated 21 July 1960 and are given in their present form in Annex 11.

Next year, on the second anniversary of their creation, these duties will be once again reduced, and by July 1962 they will have entirely disappeared in accordance with the provisions of the Decree on Economic Regulation dated 21 July 1959.

VIII. GENERAL

Question 73
Could the Spanish Government provide texts relating to the following:

(i) Mixing regulations?
(ii) Bilateral agreements and any lists of products annexed thereto?
(iii) Any new regulations relating to Spanish commercial policy, particularly in relation to the new economic policy?

Reply
(i) Will be submitted as soon as possible.
(ii) A list of bilateral agreements is attached hereto (Annex 3). The texts of all bilateral agreements including the list of products has been submitted to the secretariat for the use of interested delegations.
(iii) Yes.
### ANNEX 1

**COUNTRIES WHICH ACCORD TO SPAIN CONVERTIBILITY OF BALANCES RESULTING FROM SPANISH EXPORTS**

<table>
<thead>
<tr>
<th>a) Countries members of OEEC and their overseas territories</th>
<th>b) Other countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>Australia</td>
</tr>
<tr>
<td>Belgium</td>
<td>Burma</td>
</tr>
<tr>
<td>Denmark</td>
<td>Canada</td>
</tr>
<tr>
<td>France</td>
<td>Ceylon</td>
</tr>
<tr>
<td>Germany (Federal Republic)</td>
<td>Dominican Republic</td>
</tr>
<tr>
<td>Greece</td>
<td>Federation of Malaya</td>
</tr>
<tr>
<td>Ireland</td>
<td>Ghana</td>
</tr>
<tr>
<td>Iceland</td>
<td>Guatemala</td>
</tr>
<tr>
<td>Italy</td>
<td>Haiti</td>
</tr>
<tr>
<td>Luxemburg</td>
<td>Honduras</td>
</tr>
<tr>
<td>Netherlands</td>
<td>India</td>
</tr>
<tr>
<td>Norway</td>
<td>Iraq</td>
</tr>
<tr>
<td>Portugal</td>
<td>Jordan</td>
</tr>
<tr>
<td>Sweden</td>
<td>Libya</td>
</tr>
<tr>
<td>Switzerland</td>
<td>New Zealand</td>
</tr>
<tr>
<td>Turkey</td>
<td>Pakistan</td>
</tr>
<tr>
<td>United Kingdom of Great Britain and Northern Ireland</td>
<td>Panama</td>
</tr>
<tr>
<td></td>
<td>Union of South Africa</td>
</tr>
<tr>
<td></td>
<td>United States of America</td>
</tr>
<tr>
<td></td>
<td>Venezuela</td>
</tr>
</tbody>
</table>
ANNEX 2

GLOBAL QUOTAS FOR 1960

Countries: Those which have granted Spain convertibility of balances arising from its exports (Annex 1).

<table>
<thead>
<tr>
<th>Quota Number</th>
<th>Goods</th>
<th>Value in $ million</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cod (1)</td>
<td>9,000</td>
</tr>
<tr>
<td>2</td>
<td>Malt and hops</td>
<td>500</td>
</tr>
<tr>
<td>3</td>
<td>Natural gum resins (gum arabic, copal, kareya, tragacanth, etc.) (1)</td>
<td>1,800</td>
</tr>
<tr>
<td>4</td>
<td>Herbs (1)</td>
<td>110</td>
</tr>
<tr>
<td>5</td>
<td>Raw jute</td>
<td>110</td>
</tr>
<tr>
<td>6</td>
<td>Raw flax, including hackled flax</td>
<td>500</td>
</tr>
<tr>
<td>7</td>
<td>Spun coconut fibre</td>
<td>500</td>
</tr>
<tr>
<td>8</td>
<td>Vegetable oils for industrial uses (1)</td>
<td>500</td>
</tr>
<tr>
<td>9</td>
<td>Vegetable lecithin</td>
<td>150</td>
</tr>
<tr>
<td>10</td>
<td>Mechanical pulp and chemical pulp</td>
<td>10,052</td>
</tr>
<tr>
<td>11</td>
<td>Untanned cattle hides (1)</td>
<td>2,000</td>
</tr>
<tr>
<td>12</td>
<td>Furskins</td>
<td>500</td>
</tr>
<tr>
<td>13</td>
<td>Casein for industrial uses (1)</td>
<td>500</td>
</tr>
<tr>
<td>14</td>
<td>Horns in natural state (1)</td>
<td>50</td>
</tr>
<tr>
<td>15</td>
<td>Mother-of-pearl in strings (1)</td>
<td>200</td>
</tr>
<tr>
<td>16</td>
<td>Manganese ore (1)</td>
<td>1,500</td>
</tr>
<tr>
<td>17</td>
<td>Powdered graphite</td>
<td>100</td>
</tr>
<tr>
<td>18</td>
<td>Solid mineral waxes (except paraffin) and synthetic waxes (1)</td>
<td>100</td>
</tr>
<tr>
<td>19</td>
<td>Cements, stones, earths and derivatives thereof</td>
<td>2,000</td>
</tr>
<tr>
<td>20</td>
<td>Industrial diamonds (1)</td>
<td>100</td>
</tr>
<tr>
<td>21</td>
<td>Calcined alumina (1)</td>
<td>5,000</td>
</tr>
<tr>
<td>22</td>
<td>Basic slag (1)</td>
<td>1,500</td>
</tr>
<tr>
<td>23</td>
<td>Refractory materials</td>
<td>1,500</td>
</tr>
<tr>
<td>24</td>
<td>Iron and steel products:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) iron and steel ingots</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>(b) vanadium-titanium iron ingots</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td>(c) hot-rolled strip</td>
<td>6,000</td>
</tr>
<tr>
<td></td>
<td>(d) wire rod</td>
<td>1,300</td>
</tr>
<tr>
<td></td>
<td>(e) thin, medium and thick sheets and plates; ships’ plates &amp; sections</td>
<td>2,500</td>
</tr>
<tr>
<td></td>
<td>(f) &quot;electric&quot; sheets and plates</td>
<td>2,500</td>
</tr>
<tr>
<td></td>
<td>(g) rolled iron and steel sections</td>
<td>2,500</td>
</tr>
<tr>
<td></td>
<td>(h) steel tubes</td>
<td>730</td>
</tr>
<tr>
<td></td>
<td>(i) iron and steel hoops</td>
<td>1,300</td>
</tr>
<tr>
<td></td>
<td>(j) special steels</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td>(k) steel wire and wire products</td>
<td>750</td>
</tr>
<tr>
<td></td>
<td>(l) miscellaneous steel castings and forgings</td>
<td>1,000</td>
</tr>
</tbody>
</table>

28,000
<table>
<thead>
<tr>
<th>Quota Number</th>
<th>Goods</th>
<th>Value in $ million</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Alloys of non-ferrous metals and waste thereof</td>
<td>2,500</td>
</tr>
<tr>
<td>26</td>
<td>Semi-manufactured products of non-ferrous metals and their alloys</td>
<td>3,500</td>
</tr>
<tr>
<td>27</td>
<td>Insecticides, germicides, herbicides, anticryptogams and basic chemicals (2)</td>
<td>4,000</td>
</tr>
<tr>
<td>28</td>
<td>Raw materials for plastics and basic chemicals for their manufacture (3)</td>
<td>4,500</td>
</tr>
<tr>
<td>29</td>
<td>Raw materials for the pharmaceutical and veterinary industries and products of those industries</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Auxilliary chemical products for the textile, paper and leather industries</td>
<td>2,000</td>
</tr>
<tr>
<td>31</td>
<td>Auxilliary chemical products for rubber industries</td>
<td>1,500</td>
</tr>
<tr>
<td>32</td>
<td>Chemical products for the photographic industry (3)</td>
<td>1,500</td>
</tr>
<tr>
<td>33</td>
<td>Aniline dyes</td>
<td>600</td>
</tr>
<tr>
<td>34</td>
<td>Intermediate chemical products for the manufacture of dyes (1)</td>
<td>3,000</td>
</tr>
<tr>
<td>35</td>
<td>Artificial pigments and raw materials for the manufacture of paints and varnishes</td>
<td>1,500</td>
</tr>
<tr>
<td>36</td>
<td>Basic chemicals for perfumery and cosmetics</td>
<td>1,000</td>
</tr>
<tr>
<td>37</td>
<td>Other chemical products for industrial uses <em>(unspecified) (5)</em></td>
<td>8,000</td>
</tr>
<tr>
<td>38</td>
<td>Photographic gelatines</td>
<td>200</td>
</tr>
<tr>
<td>39</td>
<td>Insulin and vaccines against poliomyelitis (1)</td>
<td>1,500</td>
</tr>
<tr>
<td>40</td>
<td>Synthetic fibres</td>
<td>1,700</td>
</tr>
<tr>
<td>41</td>
<td>Fabrics for sieves (1)</td>
<td>300</td>
</tr>
<tr>
<td>42</td>
<td>Rags (1)</td>
<td>3,000</td>
</tr>
<tr>
<td>43</td>
<td>Special papers (paper and cardboard for mounting photographs, duplex paper, paper for condensers and other papers for electric use, impregnation papers, inactinic paper, lithographic transfer paper, backing paper for decalcomania, drawing and tracing paper, paper for sorting machine cards, metal treated paper, &quot;represent&quot; cardboard and filter paper)</td>
<td>1,500</td>
</tr>
<tr>
<td>44</td>
<td>8, 16 and 36 mm. cinematographic film, colour or monochrome photographic film for process engraving; other materials for photography in colour or monochrome</td>
<td>2,500</td>
</tr>
<tr>
<td>45</td>
<td>Porcelain, crystal-glass for industrial and laboratory use</td>
<td>750</td>
</tr>
<tr>
<td>46</td>
<td>Coal for metallurgical coke</td>
<td>3,000</td>
</tr>
<tr>
<td>47</td>
<td>Graphite electrodes (6)</td>
<td>3,000</td>
</tr>
<tr>
<td>48</td>
<td>Sewing machine needles, hooked needles for knitting machines and self-acting needles (7)</td>
<td>700</td>
</tr>
<tr>
<td>49</td>
<td>Wheeled and caterpillar tractors, agricultural and industrial, and parts for their manufacture</td>
<td>12,500</td>
</tr>
<tr>
<td>Quota Number</td>
<td>Goods</td>
<td>Value in $ million</td>
</tr>
<tr>
<td>--------------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>50</td>
<td>Electrical accounting, statistical and franking machines, and similar office machines; electric recording machines and parts for their manufacture</td>
<td>1,500</td>
</tr>
<tr>
<td>51</td>
<td>Machines for the textile and hosiery industries; auxiliary machines for the hosiery industry; parts for their manufacture</td>
<td>2,500</td>
</tr>
<tr>
<td>52</td>
<td>Various machines used specifically in the chemical, pharmaceutical and rubber industries; parts for their manufacture</td>
<td>1,000</td>
</tr>
<tr>
<td>53</td>
<td>Machines for public works and mining; pneumatic tools; parts for their manufacture</td>
<td>2,500</td>
</tr>
<tr>
<td>54</td>
<td>Machine tools for metal working and parts for their manufacture</td>
<td>3,000</td>
</tr>
<tr>
<td>55</td>
<td>Equipment for the measurement, control and regulation of electric power; parts for its manufacture</td>
<td>500</td>
</tr>
<tr>
<td>56</td>
<td>Boilers and steam turbines; hydraulic turbines and regulators; parts for their manufacture</td>
<td>1,000</td>
</tr>
<tr>
<td>57</td>
<td>Heavy equipment for generating, transforming and transmitting electric power; parts for its manufacture</td>
<td>4,000</td>
</tr>
<tr>
<td>58</td>
<td>Machines for the steel and metallurgical industries</td>
<td>2,000</td>
</tr>
<tr>
<td>59</td>
<td>Machines and equipment for the production of cement and parts for their manufacture</td>
<td>1,600</td>
</tr>
<tr>
<td>60</td>
<td>Various unspecified machines and parts for their manufacture</td>
<td>2,000</td>
</tr>
<tr>
<td>61</td>
<td>Parts and components for the manufacture of road transport vehicles (except motor-buses and trolley-buses)</td>
<td>3,000</td>
</tr>
<tr>
<td>62</td>
<td>Motor-buses and trolley-buses; components and parts for their manufacture (2)</td>
<td>2,000</td>
</tr>
<tr>
<td>63</td>
<td>Parts and components for electrical equipment, cathode ray tubes and semi-conductors</td>
<td>1,300</td>
</tr>
<tr>
<td>64</td>
<td>Equipment for new capital investments</td>
<td>50,000</td>
</tr>
<tr>
<td>65</td>
<td>Books, newspapers and magazines (1)</td>
<td>1,400</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>225,562</strong></td>
</tr>
</tbody>
</table>

(1) Now liberalized.
(2) Now partly liberalized
(3) " " "
(4) " " "
(5) " " "
(6) " " "
(7) " " "

I/1401
Page 31
<table>
<thead>
<tr>
<th>Country</th>
<th>Agreement Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARGENTINA</td>
<td>Commercial and Payments Convention and Protocol of 20 February 1958</td>
</tr>
<tr>
<td>AUSTRALIA</td>
<td>Exchange of Notes of 15 December 1960</td>
</tr>
<tr>
<td>AUSTRIA</td>
<td>Commercial Convention of 17 June 1960</td>
</tr>
<tr>
<td>BENELUX</td>
<td>Trade Agreement and annexed Protocol of 2 June 1960</td>
</tr>
<tr>
<td>BRAZIL</td>
<td>Trade and Payments Agreement of 24 July 1952, renewed until 31 March 1961</td>
</tr>
<tr>
<td>BULGARIA</td>
<td>Payments Arrangement of 2 December 1958</td>
</tr>
<tr>
<td>CANADA</td>
<td>Trade Convention of 27 May 1954</td>
</tr>
<tr>
<td>CEYLON</td>
<td>Trade Agreement of 22 July 1956</td>
</tr>
<tr>
<td>CHILE</td>
<td>Trade and Payments Agreement of 9 August 1950, renewed by agreement of 20 July 1953</td>
</tr>
<tr>
<td>(NATIONALIST) CHINA</td>
<td>Trade Convention of 3 December 1956</td>
</tr>
<tr>
<td>COLOMBIA</td>
<td>Convention of 17 November 1952, amended by Exchange of Notes of 21 May 1959</td>
</tr>
<tr>
<td>CUBA</td>
<td>&quot;Modus Vivendi&quot; of 23 October 1959 concerning Trade and Payments</td>
</tr>
<tr>
<td>DENMARK</td>
<td>Trade Agreement of 11 June 1960</td>
</tr>
<tr>
<td>DOMINICAN REPUBLIC</td>
<td>Trade Agreement of 14 January 1954</td>
</tr>
<tr>
<td>ECUADOR</td>
<td>Trade and Payments Agreements of 12 July 1954 and Exchange of Notes of 9 June 1955</td>
</tr>
<tr>
<td>EGYPT</td>
<td>Payments Agreement of 18 July 1953</td>
</tr>
<tr>
<td>EL SALVADOR</td>
<td>Trade and Payments Agreements of 2 December 1952</td>
</tr>
<tr>
<td>FINLAND</td>
<td>Trade and Payments Agreements of 21 May 1956</td>
</tr>
<tr>
<td>FRANCE</td>
<td>Trade Agreement of 21 November 1959</td>
</tr>
<tr>
<td>GERMANY</td>
<td>Trade Agreement and annexed Protocol of 20 June 1960</td>
</tr>
</tbody>
</table>
GUATEMALA - Trade Agreement of 30 December 1955
HUNGARY - Agreement on the Renewal of Exchanges of 4 June 1960
ICELAND - Trade and Payments Agreement of 17 December 1949
ITALY - Trade Agreement of 28 June 1960
JAPAN - Trade Protocol of 24 December 1955
LIBERIA - Commercial Treaty of 27 May 1954
MEXICO - Payments Convention of 31 March 1951. Additional Protocol of 31 March 1953
MOROCCO - Trade and Payments Agreements of 7 July 1957
NORWAY - Trade Agreement of 17 May 1960
PAKISTAN - Trade Convention of 19 June 1952
PARAGUAY - Trade and Payments Agreements of 25 August 1950
PERU - Trade Agreement of 23 May 1953
POLAND - Trade Agreement of 5 July 1957 and Protocol of 9 March 1959
PORTUGAL - Trade Agreement of 22 February 1943
ROMANIA - Payments Agreement of 28 January 1958
SWEDEN - Trade Agreement of 6 April 1960
SWITZERLAND - Trade Agreement of 2 April 1960
TUNIS - Trade and Payments Agreements of 13 November 1957
TURKEY - Trade and Payments Agreements 19 June 1951 and Protocol of 31 October 1955
URUGUAY - Trade Convention and Payments Agreement of 24 February 1954
VENEZUELA - Treaty on Trade and Navigation of 20 May 1882
YUGOSLAVIA - Payments Arrangement of 16 February 1960
ANNEX 4

COMMODITIES SUBJECT TO STATE TRADING

Wheat
Wheat flour
Rye

Products prepared from wheat and rye

Butter
Oilseeds for human consumption
Other fats and oils for human consumption
Bacon

Suet and other animal fats and oils for human consumption
Vegetable oils, including margarine (for human consumption)

Neutralizing compounds and fatty acids

Crude sugar
Refined sugar

Live animals intended for human consumption

Beef, veal, pork and lamb
Horsemeat, fresh, frozen and tinned
Evaporated and condensed milk
Powdered milk
Coffee in beans, green toasted

Products based on coffee

Unmanufactured tobacco
Manufactured tobacco

Dried vegetables

Maize
Sorghum
Oats
Buckwheat
Barley
Products made from low-grade cereals
Oilcake flour
Fish-flour
Bran
Other cattle food
Molasses unfit for consumption
Alcohols
Coal, except gas coal and soft coal
Gasoline for aircraft
Gasoline for motor vehicles
Kerosene
Gas oil, diesel oil
Fuel oil
Lubricants
Special essences
Petroleum asphalt
Paraffin
Petroleum coke
Natural gasoline
Petroleum gas
Various petroleum products
Gas
Raw cotton
Raw wool
Hemp, including tow
Fibres of the jute type
Wool skins
Sulphur
Combed wool
Newsprint
<table>
<thead>
<tr>
<th>Item</th>
<th>Goods</th>
<th>Unit</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alcohols</td>
<td>100 litres</td>
<td>62.50</td>
</tr>
<tr>
<td>1 bis</td>
<td>Plain spirits up to 22°</td>
<td></td>
<td>32.50</td>
</tr>
<tr>
<td>2</td>
<td>Liqueurs, cognac and other compound spirits</td>
<td></td>
<td>150.00</td>
</tr>
<tr>
<td>2 bis</td>
<td>Rum and gin up to 22°</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>3</td>
<td>Sugar</td>
<td>100 kgs.</td>
<td>60.00</td>
</tr>
<tr>
<td>3 bis</td>
<td>Glucose, liquid caramel and similar products</td>
<td></td>
<td>85.00</td>
</tr>
<tr>
<td>4</td>
<td>Cod and stockfish</td>
<td></td>
<td>24.00</td>
</tr>
<tr>
<td>5</td>
<td>Cocoa in the bean, unroasted and cocoa pellicles coming directly from Fernando Pôo</td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>6</td>
<td>The same coming from other territories</td>
<td></td>
<td>65.00</td>
</tr>
<tr>
<td>7</td>
<td>Cocoa roasted, ground, cocoa paste and butter</td>
<td></td>
<td>200.00</td>
</tr>
<tr>
<td>8</td>
<td>Coffee in the bean, unroasted, the product of and coming directly from Fernando Pôo</td>
<td></td>
<td>80.00</td>
</tr>
<tr>
<td>9</td>
<td>The same coming from other territories</td>
<td></td>
<td>107.00</td>
</tr>
<tr>
<td>10</td>
<td>Coffee roasted, ground, chicory roasted and unroasted and other coffee substitutes</td>
<td></td>
<td>250.00</td>
</tr>
<tr>
<td>11</td>
<td>Chocolate</td>
<td>1 kg.</td>
<td>3.00</td>
</tr>
<tr>
<td>11 bis</td>
<td>Sweets, jams, biscuits, confectionery, sweetened preserves, marmalades, flavoured non-medicinal fruit pastes and syrups</td>
<td></td>
<td>1.20</td>
</tr>
<tr>
<td>12</td>
<td>Honey and molasses of sugar cane and beet containing more than 50 per cent of crystallizable sugar</td>
<td>100 kgs.</td>
<td>80.00</td>
</tr>
<tr>
<td>13</td>
<td>The same, up to 50 per cent of crystallizable sugar</td>
<td></td>
<td>40.00</td>
</tr>
<tr>
<td>14</td>
<td>Pepper, cinnamon, cloves and other spices and imitations thereof</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>15</td>
<td>Tea and substitutes thereof, yerba maté</td>
<td></td>
<td>150.00</td>
</tr>
<tr>
<td>Item</td>
<td>Goods</td>
<td>Unit</td>
<td>Duty pesetas</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------</td>
<td>------</td>
<td>--------------</td>
</tr>
<tr>
<td>16</td>
<td>Tobacco leaves</td>
<td>1 kg.</td>
<td>1.08</td>
</tr>
<tr>
<td></td>
<td>(a) Havana (Brazil and Sumatra)</td>
<td>&quot;</td>
<td>0.82</td>
</tr>
<tr>
<td></td>
<td>(b) Philippines (Java)</td>
<td>&quot;</td>
<td>0.54</td>
</tr>
<tr>
<td></td>
<td>(c) Virginia (United States)</td>
<td>&quot;</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Manufactured tobacco</td>
<td>&quot;</td>
<td>2.17</td>
</tr>
<tr>
<td></td>
<td>(a) Havana</td>
<td>&quot;</td>
<td>1.63</td>
</tr>
<tr>
<td></td>
<td>(b) Philippines</td>
<td>&quot;</td>
<td>1.36</td>
</tr>
<tr>
<td></td>
<td>(c) Blended</td>
<td>&quot;</td>
<td>1.08</td>
</tr>
<tr>
<td></td>
<td>(d) Virginia</td>
<td>&quot;</td>
<td>1.08</td>
</tr>
<tr>
<td></td>
<td>(e) Snuff</td>
<td>&quot;</td>
<td>0.82</td>
</tr>
<tr>
<td></td>
<td>(f) Green tobacco</td>
<td>&quot;</td>
<td></td>
</tr>
</tbody>
</table>
ANNEX 6 A

IMPORT DUTIES ON GOODS ENTERING CEUTA

Articles subject to a 2 per cent ad valorem duty

- Sand
- Lime
- Cement
- Bricks
- Quarried stone
- Tiles
- Refractory earths
- Gypsum

Articles subject to a 4 per cent ad valorem duty

- Olive oil and groundnut oil
- Olives in bulk
- Canvas shoes
- Beans
- Garlic
- Rice
- Glazed tiles (azulejos)
- Small flooring tiles
- Sweet potatoes
- Onions
- Salted cutlets and bones
- Glass vessels
- Galvanized iron and zine sheet
- Chick peas
- Milk foods
- Bread flour
- Rice flour and starch
- Iron belaying pins and girders
- Vegetables
- Dried beans
- Condensed milk
- Lentils
- Small flagstones of all kinds
- Wood in the rough
- Pig fat
- Margarine
- Salt fish
- Potatoes
- Cheese of goats', sheep's and cows' milk
- Ordinary sheep and fighting bulls for consumption, according to weight of carcase
- Salt
- Salted lard
- Wheat
- Uralite
- Vinegar
Articles subject to a 5 per cent ad valorem duty

Pharmaceutical proprietary products, drugs for injection and materials for making up prescriptions locally.

Articles subject to a 7 per cent ad valorem duty

Carob beans
Tar
Almonds, pine kernels, peanuts, walnuts, chestnuts and other nuts, in the shell or shelled
Ironware (tools and other necessary articles)
Printing and stationery articles (not specified in the 10 per cent group)
Fishing equipment: tackle (netting needles, fish hooks, rope of esparto, manilla and sisal, glass floats, hemp rope, cotton thread for repairing nets, hawsepipes, cotton nets, oilskin clothing for fishing, wire ropes, tow for caulking, wooden buckets, oars, horsehair thread and planks)
Asphalt
Oats, barley and flour thereof
Anthracite and mineral coal
Bran and derivatives thereof
Poultry, rabbits, hares, small and large game
Lupins
Canary seed, hemp seed, siftings and other food products for animals
Absorbent cotton and the like
Trusses
Dried cod and corvina
Ordinary shoes
Horses, donkeys and mules
Ordinary cotton garments, women's stockings, men's and children's socks, blouses, handkerchiefs, berets, caps and overalls
Frozen and fresh meat
Edible charcoal
Matches of all kinds
Nozzles
Ordinary hardware, iron fittings, nails and the like for urban building
Complete chassis and bodies of lorries and motor coaches and their parts and accessories; commercial vehicles (lorries, motor coaches and taxis); vehicles for professional use by doctors and hospital staff
Brooms and dustbins
Fruits of all kinds, fresh, green or dried
Ordinary vermicelli and maraconi in bulk
Orthopaedic webbing
Petrol gas-oil, fuel oil, petroleum and lubricants in general
Tubes for enemas and other medical uses
Ordinary soap and laundry soap
Firewood and kindling
Sterilized milk and Glaxo
Maize, dried beans, acorns and flour thereof
Marble
Raw materials for whitewashing, distempering and stucco work
Fuel oil (fuel oil imported by the Ybarrola company and Cepsa will pay only 1 peseta per metric ton)
Nescao and Phoscao and the like
Straw, hay, lucerne and other fodder and similar plants for animal feeding
Gluten preparations
Bananas, pears and other selected fruits
Paprika, ground pepper and spices of all kinds
Livestock of all kinds
Caustic soda
Cloth of all kinds
Utensils and pipes of earthenware, stoneware, cement and the like not classed as luxury articles
Bandages, dressings, enemas and surgical equipment
Table wine in casks, including La Mancha white wine in bulk (agreement of 21 February 1951)
Sorghum

Articles subject to a 10 per cent ad valorem duty

Group 1

Foodstuffs

Colonial produce, including sugar, coffee, tea and the like
Saffron
Preserved poultry, meat, fruit, fish, shellfish and the like
Chocolates of all kinds, including chocolate sweets, bonbons and the like
Strawberries and hauhtoy strawberries
Special types of vermicelli, semolina, macaroni and the like in tins
Crystallized fruits, sweetmeats, caramels, syrups, sweetened fruits and the like
Biscuits of all kinds and similar products
Ham, bologna sausage and pork products
Nougat, marzipan and the like

Group 2

Building materials

All kinds of doors, windows and shutters of iron or wood

Group 3

Spirits, alcohols or wines

Spirits and alcohols of any strength
Beer
Champagne
Essences and extracts for the manufacture of liqueurs
Syrups of all kinds and extracts for their manufacture
Liqueurs and mistelles
Ciders and the like
Vermouth, whisky, angostura and the like
Wines of all kinds, white, red, in bottle or not, except table wines in casks

Group 4

Clothing, garments, etc.

Fancy goods, household ornaments and decorations in general
Handmade shoes
Garments, muslin, furs and trimmings for men's, women's and children's clothing
Decorations and military emblems
Curtains, draught protectors, carpets and the like
Valances
Art leatherwork and leather for decoration
Eiderdowns, bedspreads and the like
Braids
Manilla shawls and the like
Haberdashery and ironmongery
Table linen
Umbrellas, parasols and walking sticks
Bed linen
Men's, women's and children's hats

Group 5

Ironware, printing and stationery articles, electrical appliances, lighting equipment, plumbing, glassware, hardware, etc.

Hardware (not including articles on the 7 per cent list)
Morisco and ornamental articles
Smokers' requisites, toys and all similar articles in this group
Earthenware articles
Electrical appliances and accessories
Fishing equipment and ships' supplies (linseed oil, waste materials for cleaning, brushes and paint brushes, asbestos in sheets and ropes, brooms for washing down ships, paints, ground pine bark, ships' ironware, wire, fittings, driving belts, galvanized buckets and electric lamps)

Glassware
Printing and stationery articles (machines, accessories, fancy leather goods and office equipment exceeding 100 pesetas in value)
Group 6

Jewellery, silverware, perfumery in general, hairdressers' supplies, furniture and hunting equipment

Jewellery and jewels of all kinds
Articles for men's and women's hairdressing establishments
Beauty preparations, extracts, brilliantines, hair fixatives and lotions
Wicker and rush articles and the like
Hunting equipment
Spoons and forks
Frames, pictures and photograph frames
Chain work
Manicure articles
Essences and colonial produce of all kinds
Artificial flowers and buttons
Luxury soap and bath soap
Medals and chains
Furniture for smokers
Billiards equipment
Furniture for clubs, societies, offices, household furniture, etc., and necessary articles in this group
Toothpaste
Clocks and watches

Group 7

Machinery, motor-cars, radio sets, musical instruments, various manufactured articles, sport and travel equipment, optical goods in general

Motor-cars and their accessories
Sports and travel equipment
Bicycles, motorcycles and their accessories
Perambulators
Short-barrelled arms
Binoculars, goggles, spectacles, magnifying glasses and the like
Typewriters and calculating machines and their accessories
Sewing and embroidering machines and their accessories
Photographic cameras, films, cinematograph equipment and parts for gramophones
Machines of all kinds for industry, with accessories and spare parts
Prismatic binoculars and microscopes
Radio sets, radio-gramaphones, gramophones, musical instruments and spare parts for all the above

Group 8

Miscellaneous

This group comprises all the articles and goods not specified in the different sections of the 10 per cent list or in the 2, 4, 5 and 7 per cent lists.
Article 2, paragraph 3 of the Law of 30 December 1944 exempts from duty the following articles and goods enjoying such exemption under the Government Order of the City of Melilla, as already established in that City:

- water in bulk;
- coal supplied to ships moored in the bay;
- travellers' new and used luggage;
- flowers and garden plants, forest products and fruit trees;
- eggs;
- fresh milk;
- school-books and textbooks;
- commercial travellers' cases and samples;
- machinery and tools for the establishment of new industries;
- materials, articles and goods entering the city to meet the direct needs of the community, but not those for municipal suppliers, entrepreneurs and sub-contractors;
- materials and articles for the social welfare service;
- materials and articles consigned to branch offices of government departments by their central offices;
- materials and articles for the Spanish Falange Party;
- military equipment such as lorries, ambulances, light cars, motorcycles and bicycles of all kinds, officially registered for the Army, Navy or Air Force; separate engines for the above vehicles, provided that they are imported complete and stamped or embossed with the manufacturer's number;
- electrical, telephone and radio-telegraph sets and installations for the exclusive use of the Army; optical, photographic, aerial reconnaissance and cartographical apparatus equipment for the Air Force; apparatus and equipment for military aircraft;
- military tents;
- arms of all kinds;
- equipment for living quarters; mules, horses and field medicine chests;
- flags and pennants with Army insignia;
- aircraft, fully assembled or in parts, provided that they are readily recognizable as aircraft or parts for military use only; armoured vehicles; field kitchens, gun carriages and saddle cushions.

All the above military equipment must be accompanied by a certificate of origin and be consigned to the garrison corps or military authorities, or be marked "in transit to the Morocco Zone Army Corps".

Used furniture, effects and articles undergoing removal on change of residence; samples of no value; novels; paper and printers' ink for the production of local newspapers; fresh fish and shellfish landed for the fish market or for auction; monopoly tobacco; cloth, thread, buttons and primary materials for the manufacture of Army clothing, imported by local manufacturers; soldiers' clothing.

**Excise Duty**

This duty is levied as a specific tax on goods, payable on their entry into the city. The dutiable articles and rates of duty are as follows:

- Coffee of all kinds: 4 pesetas per kg.
- Tea of all kinds: 4 pesetas per kg.
- Caramels and toffees of any composition or kind: 10 pesetas per kg.
- Chocolate sweets, whether filled or not, bonbons and the like: 10 pesetas per kg.
- Sweetmeats and biscuits of all kinds, nougat and the like: 6 pesetas per kg.
- Red wine of any kind or origin, in casks: 0.50 pesetas per litre
- White wine of any kind or origin, in casks: 0.70 pesetas per litre
- Wine in bottle and liqueurs of all kinds, cognac, cider, vermouth, anisette and brandy, whether bottled or not: 3 pesetas per litre
- Beer in barrels: 0.75 pesetas per litre
- Bottled beer: 1.25 pesetas per litre
Sanitary Inspection Fee

The fee for sanitary inspection of beverages, essences, alcoholic liqueurs and foodstuffs is payable on entry of the goods into the city where they are to be consumed. The tariffs are as follows:

- Chicory and coffee substitutes: 1 peseta per kg.
- Spirits: 1 peseta per 3/4 litre bottle and the same charge per litre on ordinary demijohns
- Alcohols of any strength and kind: 1.50 pesetas per litre
- Liquid aperitifs: in casks, demijohns or barrels: 0.30 pesetas per litre in bottles: 0.50 pesetas per litre
- Beer: 10 pesetas per hectolitre
- Beer in 3/4 litre bottles: 0.10 pesetas per bottle
- Dead rabbits and hares: 0.25 pesetas each
- Dead chickens and poultry of any size: 0.25 pesetas each
- Eggs: 1 peseta per 100 and 0.05 pesetas for any additional fraction of 100
- Syrups for the manufacture of compound beverages: 0.20 pesetas per litre
- Liqueurs in demijohns: 1 peseta per litre and the same charge for bottles of any size
- Fresh fish and shellfish: 0.05 pesetas per kg.
- Cider and similar carbonated beverages: 0.30 pesetas per bottle of any size and 0.20 pesetas per litre for demijohns or barrels
- Ordinary wine in bottle: 0.15 pesetas per 3/4 litre bottle
- Ordinary wines in casks, demijohns and the like: 0.10 pesetas per litre
- Fortified and other wines not specified as ordinary wines, in demijohns, casks or barrels: 0.20 pesetas per litre; the same in bottle: 0.30 pesetas per 3/4 litre bottle
- Sparkling wines: 1 peseta per bottle of any size
- Quinine flavoured wines, bitters and aperitifs: 0.25 pesetas per litre
- Pork products of all kinds: 0.30 pesetas per kg.
- Fresh milk: 0.05 pesetas per litre
- Cheese of all kinds, not packed in glass or tins: 0.25 pesetas per kg.
ANNEX 6 B

IMPORT DUTIES ON GOODS ENTERING MELILLA

Save when in transit, the following goods are subject to duty on entering the city, at the ad valorem rates shown below.

1. Goods subject to 10% duty

Fans
Essential oils
Chicory
Spirits
Mineral waters
Alcohols
 Carpets
Almonds
Almond paste
Amber
Anethole
Anisette (cordial of star anise)
Antiques
Lighting equipment and glass chandeliers and light fittings
Gymnastic apparatus, equipment for sports and games of all kinds
Radio receivers and parts thereof, including valves
Refrigerators
Apparatus for massage and ultra-violet light treatment
Dust filters
Photographic equipment and supplies
Liquid aperitifs
Frames for spectacles, of silver, gold, platinum, or tortoise-shell
Firearms and parts thereof
Haberdashery, fancy goods, hardware and jewellery
Office supplies and equipment
Souvenirs and fancy goods for fairs, balls and carnivals
Earthenware, china and stoneware, decorated
Glassware, cut, moulded, engraved, decorated or bevelled
Toilet articles
Travel articles costing over 100 pesetas (suitcases; portmanteaus, trunks, requisites, travelling bags, cases for flasks etc.)
Astrakan (of wool, hair or silk)
Coffins, mahogany or fine wood
Motor cars
Hazel nuts
Sugar bowls of metal, with or without glass, nickel or silver plated
Bullets and other ammunition and powder
Trays
Card games and playing cards
Walking sticks, umbrellas, parasols and whips
Bengal lights and other fireworks
Bicycles
Screens
Blende
Sweets
Sweetmeat boxes
Cigarette holders
Floss silk, natural or artificial, in yarn or fabric
Artistic bronzes
Strong boxes and safes
Peanuts
Coffee pots, nickel or silver plated
Prepared broths and soups
Handmade shoes
Beds, bronze, steel, brass or wood, ornamented with one of these metals
Motor cars, including luxury models (saloon and convertible)
Salted meat
Beer
Perambulators
Grocery articles
Cuminseed and aniseed
Preserves, marmalade and fruit pulp
Framed pictures (paintings or engravings) sale value exceeding 100 pesetas
Gold, silver or silvered, alpaca and gilt cutlery
Gold and silver or silvered knives
Knives, pocket-knives and sidearms
Clothing in general
Varnished leather and rubber impregnated or rubberized textiles
Chocolates
Diamonds (precious stones)
Gramophone records
Sweetmeats, jams, chocolates, confectionery, preserves in sugar and non-
medicinal syrups and similar articles
Pork and pork sausages of all kinds
Cigarette lighters
Sculptures and images
Essences for the manufacture of liqueurs
Spices and condiments
Mirrors (including bevelled bathroom mirrors)
Prints in general
Cases, with or without parts
Artificial flowers and leaves
Artificial fruit
Dried fruit
Protective spectacles (smoked or coloured)
Opera glasses and prismatic binoculars
Globes for chandeliers
Gramophones
Gutta-percha articles
Copper, bronze or brass fittings for doors, windows, vehicles or furniture
Yarns, not of uniform type
Oilcloth, linoleums and gutta-percha, water-proofed or rubberized textiles
Musical instruments
Perfumed soaps and bath soaps
Syrup for the manufacture of compounds
Non-medicinal syrups for the manufacture of preparations
Cages, sale price exceeding 40 pesetas
Jewellery and worked gold, silver and gems
Pairs of doors: nickel plated, chrome plated, gilt, of bronze or silvered
Toys
Electric signs, neon and imitation neon or crystal
Liqueurs
Painted textiles
Earthenware figurines, flowers, vases, reliefs, flower-pots and similar objects
Wood, with the exception of pine, poplar and elm woods
Butter and lard
Margarine
Black, coloured or veined marble (worked and unworked)
Leather goods (hambags, brief cases, purses, portfolios, bank-note cases, belts, etc.)
Billiard tables
Furniture, except those considered as carpentry work and made of pinewood for kitchen and similar uses
Pocket knives (except razors)
Walnuts
Organs, barrel-organs, pianos and pianolas
Gold, in ingots or bars
Cellophane for interior decoration and crepe paper
Cigarette paper
Trimmings
Cinematographic films (except national NO-DO newsreels)
Perfumery
Leather apparel and clothing
Silver in ingots or bars
Cheeses of all kinds
Watches and clocks
Saccharine
Cider
Men's and women's hats, except straw hats
Metal spring mattresses
Tobacco
Plywood panels (except those made of pinewood)
Carpets
Textiles (except those classified as of single type)
Telephones
Nickel plated, silvered or gilt scissors
Ordinary wines in barrels
Ordinary wines in bottles
Tonic wines in casks
Tonic wines in bottles
Sparkling wines in bottles
Medicinal wines
2. Goods subject to duty at different rates

Fertilizers and nitrates: 5 per cent
Carobs: 3.50 per cent
Lucern: 3.50 per cent
Sandals, with or without rubber soles: 3.50 per cent
Anthracite and coal: 6 per cent
Oats: 3.50 per cent
Sulphur: 3 per cent
Shoes (other than hand-made): 6 per cent
Hemp-seeds: 4 per cent
Coal: 6 per cent
Charcoal: 3.50 per cent
Barley: 3.50 per cent
Matches: 5 per cent
Purgatives and digestive waters: 1 per cent
Adhesive plaster, zinc oxide base: 1 per cent
Cattle: 3.50 per cent
Gluten bread: 1 per cent
Lactic, malted, dextrine-treated, etc. flour: 1 per cent
Hay: 3.50 per cent
Fuel wood: 3.50 per cent
Maize: 3.50 per cent
Straw: 3.50 per cent
Soup noodles: 6 per cent
Calcium phosphate: 1 per cent
Bran: 3.50 per cent
Medicinal grape juice: 1 per cent
Olive oil and peanut oil: 3.50 per cent
Haricot beans: 3.50 per cent
Olives in bulk: 4 per cent
Garlic: 4 per cent
Rice: 3.50 per cent
Lupins: 4 per cent
Sweet potatoes: 4 per cent
Acorns and chestnuts: 4 per cent
Onions: 3.50 per cent
Salted cutlets with bones: 4 per cent
Chick peas: 3.50 per cent
Dried fruit: 3.50 per cent
Flour for making bread: 3.50 per cent
Rice flour and starches: 4 per cent
Vegetables: 3 per cent
Salted bones: 3.50 per cent
Dried haricot beans: 3.50 per cent
Condensed milk: 3.50 per cent
Unspecified vegetables: 3.50 per cent
Lentils: 3.50 per cent
Pig fat: 3.50 per cent
Potatoes: 3.50 per cent
Salted fish: 4 per cent
Salted lard: 3.50 per cent
Wheat: 3.50 per cent
Fresh vegetables: 3.50 per cent

3. Health inspection duties

Essential oils: 50 pesetas per litre or fraction thereof
Chicory: 100 pesetas per kg.
Spirits: 1 peseta per bottle containing three-quarters of a litre; if in carboys, etc., 1 peseta per litre
Alcohols: 1.50 pesetas per litre
Anethole: 50 pesetas per litre or fraction thereof
Liquid aperitifs, in barrels, carboys, or casks: 0.50 peseta per litre; in bottles: 0.50 pesetas per bottle

Syrups for the manufacture of compounds: 25 pesetas per litre
Liqueurs: 1 peseta per bottle containing three-quarters of a litre;
in carboys: 1 peseta per litre

Cider: 0.50 peseta per bottle
Ordinary wines in barrels, carboys, casks, etc.: 0.12 peseta per litre
Ordinary wines in bottles: 0.15 peseta per bottle containing three-quarters of a litre

Tonic wines in carboys, barrels or casks: 0.50 peseta per litre
Tonic wines in bottles: 0.50 peseta per bottle containing three-quarters of a litre

Sparkling wines: 2 pesetas per bottle
Medicinal wines: 0.25 peseta per bottle
ANNEX 7

IMPORT DUTIES ON GOODS ENTERING THE PROVINCES OF FERNANDO PŐO AND RIO MUNI

1. These duties are levied on goods entering the provinces of Fernando Pőo and Rio Muni, which fulfil the following conditions:

(a) that they are the product of and come from a foreign country;

(b) that they are the product of a foreign country and come from Spanish ports or free zones.

2. The rates of duty for the countries coming under the agreement are as follows:

Group I - Food Products

1. Preserves in general: 5 per cent
2. Preserves in sugar, marmalades, confectionery, jams, chocolate, honey and biscuits: 10 per cent
3. Butter and cheese: 10 per cent
4. Prepared sauces, mustards and extracts: 10 per cent
5. Coffee and cocoa: 100 per cent
6. Hams and other pork products: 5 per cent
7. Sugar: 5 per cent
8. Saccharine: 25 per cent
9. Olive oil: 10 per cent
10. Rice: 10 per cent
11. Edible fats and oils: 5 per cent
12. Milk foods: 5 per cent
13. Powdered and condensed milk: 5 per cent
14. Fresh fish: 5 per cent
15. Salt: 5 per cent

Group II - Beverages and Alcohol

16. Wine in bulk: 35 per cent
17. Vintage wines, in bottle: 35 per cent
18. Table wines, in bottle: 35 per cent
19. Fortified wines, aperitifs, quinine drinks and vermouths: 35 per cent
20. Sparkling wines: 35 per cent
ANNEX 8

IMPORT DUTIES ON GOODS ENTERING SPANISH TERRITORIES IN WEST AFRICA
(LINK AND SPANISH SAHARA)

1. A statistical, inspection and verification fee of 0.25 per cent ad valorem will generally be charged on all goods entering these territories.

2. Goods of all kinds entering the territories of Spanish West Africa will be subject to the following import duties or charges:

   (1) Reduced tariff group: Goods essential to the population or of exceptional importance for life in these territories are subject to a 1 per cent ad valorem duty. This group includes essential foodstuffs (bread flour, rice, potatoes, fresh vegetables and fruits, livestock, milk, fresh, salt or dried fish, medicaments, natural or medicinal waters) and any other products which the Government authorizes for inclusion in this group, after establishing grounds for doing so.

   (2) Normal tariff group: General goods. This group is subject to a 5 per cent ad valorem duty and includes all goods not included in the other paragraphs of this note.

   (3) Special group: Special goods. (a) A 10 per cent ad valorem duty is payable on alcohols, wines in general, sugar and saccharine, coffee, tea, chicory and beer. (b) Liqueurs and vintage wines, jewellery and perfumery products, tobacco in all its forms, works of art and articles expressly included in this group as luxury articles, are subject to a 15 per cent ad valorem duty. (c) Petroleum and its derivatives: petrol, refined petroleum, gas oil, fuel oil and other liquid fuel and lubricating oils, valvoline and grease for engines are subject to a duty of 30 per cent of the retail price authorized by the Government.

3. The above tariffs are doubled when applied to products or articles of foreign origin.
ANNEX 9

COMMODITIES THE EXPORT OF WHICH IS PROHIBITED

1. Lead ore
2. Red oxide, unground
3. Hides and skins of cattle and horses and goatskins, undressed
   (4 to 7 kgs. a dozen)
4. Carob beans, unsplit
5. Seaweed of the gelidium type
6. Tartaric raw materials
7. Live partridges

The reasons for these prohibitions are as follows:

In the case of lead ore and red oxide, unground: insufficiency of the present output and the need to satisfy the demand of Spanish manufacturers of processed lead and of powdered red oxide.

As regards the hides and skins of cattle and horses, Spain is itself an importing country, and undressed goatskins are required for the Spanish tanning industry.

The export of unsplit carob beans is prohibited, in order to promote the Spanish carob bean processing industry and to ensure that the requirements of manufacturers of carob bean resin are not disregarded.

In the case of seaweed and tartaric raw materials, the reason for the prohibition is that these commodities are not sufficiently plentiful to satisfy the needs of the domestic manufacture of agar-agar and of tartaric acid.

On certain occasions, the exportation of some particular product such as lentils, superphosphates, fresh fish, etc. has been suspended for short periods in order to safeguard domestic supplies.

Madrid, 8 October 1960
## Annex 10

### Export Tariffs

#### I. A

<table>
<thead>
<tr>
<th>No.</th>
<th>Commodity</th>
<th>Duty charged on:</th>
<th>Kg.</th>
<th>Duty charged (Pesetas)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Reocin blende</td>
<td>gross weight</td>
<td>1,000</td>
<td>350.55</td>
</tr>
<tr>
<td></td>
<td>(b) Others</td>
<td>gross weight</td>
<td>1,000</td>
<td>10.75</td>
</tr>
<tr>
<td>2</td>
<td>Iron ores</td>
<td>gross weight</td>
<td>1,000</td>
<td>40.14</td>
</tr>
<tr>
<td>3</td>
<td>Bitter oranges, pomegranates and grapes, other than Almeria and Aledo</td>
<td>net weight</td>
<td>100</td>
<td>30.05</td>
</tr>
<tr>
<td>4</td>
<td>Almeria and Aledo grapes and other fresh fruit</td>
<td>net weight</td>
<td>100</td>
<td>60.10</td>
</tr>
<tr>
<td>5</td>
<td>Fresh tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>42.07</td>
</tr>
<tr>
<td>6</td>
<td>Chestnuts, raisins, dry figs, apricot-, peach- and other fruit-pulp</td>
<td>net weight</td>
<td>100</td>
<td>100.15</td>
</tr>
<tr>
<td>7</td>
<td>Cork waste after first stripping, granulated shavings and cork sawdust</td>
<td>gross weight</td>
<td>1,000</td>
<td>1,000.00</td>
</tr>
<tr>
<td>8</td>
<td>Cork in slabs</td>
<td>gross weight</td>
<td>1,000</td>
<td>2,000.00</td>
</tr>
<tr>
<td>9</td>
<td>Olive oil in drums with a capacity of more than 20 kg.</td>
<td>net weight</td>
<td>100</td>
<td>200.30</td>
</tr>
<tr>
<td>10</td>
<td>Green olives</td>
<td>net weight</td>
<td>100</td>
<td>300.47</td>
</tr>
<tr>
<td>11</td>
<td>Dried apricots</td>
<td>net weight</td>
<td>100</td>
<td>300.47</td>
</tr>
<tr>
<td>12</td>
<td>Almonds and hazelnuts in shell</td>
<td>net weight</td>
<td>100</td>
<td>390.18</td>
</tr>
<tr>
<td>13</td>
<td>Almond and hazelnut kernels</td>
<td>net weight</td>
<td>100</td>
<td>740.00</td>
</tr>
<tr>
<td>14</td>
<td>Hides and skins of sheep, rabbits and hares, untanned</td>
<td>net weight</td>
<td>100</td>
<td>740.00</td>
</tr>
<tr>
<td>15</td>
<td>Potash</td>
<td>gross weight</td>
<td>1,000</td>
<td>300.47</td>
</tr>
<tr>
<td>No.</td>
<td>Commodity</td>
<td>Duty charged on:</td>
<td>Kg.</td>
<td>Duty charged Pesetas (current)</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------</td>
<td>------------------</td>
<td>-----</td>
<td>-----------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Bananas and tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>42.00</td>
</tr>
<tr>
<td>2</td>
<td>Bananas and tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>28.00</td>
</tr>
<tr>
<td>3</td>
<td>Bananas and tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>11.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Duty charged Pesetas (current)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1st 2nd</td>
</tr>
<tr>
<td>1</td>
<td>(a) Bananas</td>
<td>net weight</td>
<td>100 lbs. free</td>
<td>42.00</td>
</tr>
<tr>
<td></td>
<td>(b) Other fruit</td>
<td>net weight</td>
<td>100 lbs. free</td>
<td>1.00</td>
</tr>
</tbody>
</table>
## ANNEX 11
### EXPORT TARIFFS IN FORCE

#### II. A

<table>
<thead>
<tr>
<th>No.</th>
<th>Commodity</th>
<th>Duty charged on:</th>
<th>Kg.</th>
<th>Duty charged Pesetas (current)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Reocin blende</td>
<td>gross weight</td>
<td>1,000</td>
<td>230.00</td>
</tr>
<tr>
<td>2</td>
<td>Iron ores</td>
<td>gross weight</td>
<td>1,000</td>
<td>10.00</td>
</tr>
<tr>
<td>3</td>
<td>Bitter oranges, pomegranates and grapes other than Almeria and Aledo grapes</td>
<td>net weight</td>
<td>100</td>
<td>18.00</td>
</tr>
<tr>
<td>4</td>
<td>Almeria and Aledo grapes and other fresh fruit</td>
<td>net weight</td>
<td>100</td>
<td>40.00</td>
</tr>
<tr>
<td>5</td>
<td>Fresh tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>28.00</td>
</tr>
<tr>
<td>6</td>
<td>Cork waste after first stripping</td>
<td>net weight</td>
<td>1,000</td>
<td>700.00</td>
</tr>
<tr>
<td>7</td>
<td>Cork in plants</td>
<td>gross weight</td>
<td>1,000</td>
<td>1,800.00</td>
</tr>
<tr>
<td>8</td>
<td>Olive oil in barrels with a capacity of over 20 kgs.</td>
<td>net weight</td>
<td>100</td>
<td>180.00</td>
</tr>
<tr>
<td>9</td>
<td>Green olives, for ripening, in barrels</td>
<td>net weight</td>
<td>100</td>
<td>200.00</td>
</tr>
<tr>
<td>10</td>
<td>Almonds and hazelnuts in shells</td>
<td>net weight</td>
<td>100</td>
<td>260.00</td>
</tr>
<tr>
<td>11</td>
<td>Almond and hazel nut kernels</td>
<td>net weight</td>
<td>100</td>
<td>295.00</td>
</tr>
<tr>
<td>12</td>
<td>Hides and skins of sheep, rabbits and hares, untanned</td>
<td>net weight</td>
<td>100</td>
<td>700.00</td>
</tr>
<tr>
<td>13</td>
<td>Potash</td>
<td>gross weight</td>
<td>1,000</td>
<td>of $K_2O$</td>
</tr>
</tbody>
</table>

## B.

<table>
<thead>
<tr>
<th>No.</th>
<th>Commodity</th>
<th>Duty charged on:</th>
<th>Kg.</th>
<th>Duty charged Pesetas (current)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bananas and tomatoes</td>
<td>net weight</td>
<td>100</td>
<td>28.00</td>
</tr>
</tbody>
</table>

## C.

<table>
<thead>
<tr>
<th>No.</th>
<th>Commodity</th>
<th>Duty charged on:</th>
<th>Kg.</th>
<th>Duty charged Pesetas (current)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bananas</td>
<td>net weight</td>
<td>100</td>
<td>28.00</td>
</tr>
</tbody>
</table>