GENERAL AGREEMENT
ON TARIFFS AND TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

CONTRACTING PARTIES
Twenty-first Session

EQUATORIAL CUSTOMS UNION-CAMEROON

Notification under Article XXIV:7(a)

Addendum

The French text of the Act No. 16 of the Management Committee of the Equatorial Customs Union, establishing the External Customs Tariff of the Equatorial Customs Union-Cameroon, as well as the text of the Customs Tariff, was circulated to contracting parties in document L/2061/Add.1.

The text of the Act establishing the External Customs Tariff has now been translated into English and is attached hereto.
ACT NO. 16 OF THE MANAGEMENT COMMITTEE OF THE
EQUATORIAL CUSTOMS UNION

DECREE NO. 62/DS/223 OF THE PRESIDENT OF THE
FEDERAL REPUBLIC OF CAMEROON

Article 1.- There is hereby established, in the four republics comprising
the Equatorial Customs Union, with effect from 1 July 1962, an External Customs
Tariff, the duties of which, applicable on importation, shall be additional
to the duties and fiscal charges currently applicable to imports. This
tariff shall be common to the member States of the Equatorial Customs Union
and to the Federal Republic of Cameroon.

Article 2.- The rates of duty indicated in the Common External Customs Tariff,
as shown in Table A annexed to the present Act, constitute the minimum tariff
of customs import duties applicable to all countries other than those referred
to in Articles 4 and 5 hereafter.

Article 3.- The Common External Customs Tariff may not be amended except by
a decision of the Commission instituted under Article 5 of the Convention
regulating economic and customs relations between the member States of the
Equatorial Customs Union and the Federal Republic of Cameroon, signed at
Bangui on 23 June 1961.

That Commission shall meet and deliberate in accordance with its rules
of procedure.

It may, if need be, apply a general tariff being treble the common
tariff to certain countries or on certain specified products.

It may, in addition, grant derogations on account of customs relationships,
particularly those existing between the Federal Republic of Cameroon and the
United Kingdom of Great Britain and Northern Ireland.

Article 4.- Exemption from the customs duties indicated in the Common External
Tariff shall be granted to merchandise and products originating in and
imported from:

- France

- the member States of the African-Malagasy Economic Co-operation
  Organization.
Article 5.- The application of the Common External Tariff shall be suspended, until 31 December 1962, with respect to the member countries of the European Economic Community.

Article 6.- Industrial undertakings which, in one or other of the member States of the Equatorial Customs Union, benefit under investment systems, shall be excluded from the scope of application of the provisions of the Common External Tariff.

Article 7.- The Common External Customs Tariff shall not be applicable to products and merchandise enjoying exemption from or reductions in the import duties and taxes provided for in the legislation and customs regulations in force.

Article 8.- For purposes of implementing the provisions of the present Act, the country of origin of a product shall be that in which the product has been harvested, extracted from the ground or manufactured.

Article 9.- As regards merchandise which has been processed in a third country:

(a) merchandise having undergone any processing in a foreign third country subject to a tariff less favourable than that to which the original country of origin is entitled.

Such merchandise is considered as originating in the third country.

(b) Merchandise worked in a foreign third country subject to a tariff more favourable than that to which the original country of origin is entitled.

Such merchandise is considered as originating in the third country in the two following cases:

- in the case of complete processing which has deprived the merchandise of its individuality of origin;
- in the case of incomplete processing or additional working when such processing or working has had the result of transferring the merchandise into a tariff item on which the charge is higher than on the raw material.

In all other cases products worked in third countries shall be considered as having retained their original origin.
Article 10. - Agreements shall be concluded to determine the implementing provisions for Article 9 above with respect to merchandise and products imported from third countries and having undergone processing in France, in the other member States of the European Economic Community and in the States of the African-Malagasy Economic Co-operation Organization.

Article 11. - The application of the Common External Customs Tariff shall be suspended with respect to the products and merchandise referred to in Table B annexed to the present Act in conditions to be determined each year by the Joint Commission referred to in Article 3 above.

Article 12. -

TRANSITIONAL CLAUSES

Subject to due substantiation thereof, merchandise consigned directly to the customs territory of member States of the Equatorial Customs Union before 1 July 1962 shall be admitted under the more favourable earlier régime when declared for consumption without having been placed in a warehouse or formally deposited. Such substantiation shall consist of the latest transport documents established before 1 July 1962 and indicating a place in the customs territory as being the direct and exclusive destination.

Article 13. - The customs duties indicated in the Common External Customs Tariff shall be taken into account for the computation of the turnover tax on imports.

Article 14. - The present Act shall be recorded, published according to the emergency procedure in the four States of Equatorial Africa, and notified as appropriate.