DANISH IMPORT SURCHARGE

Addendum

The following communication dated 20 December 1971 has been received from the Permanent Representative of Denmark.

Further to my letter of 26 October 1971 concerning the temporary Danish import surcharge I wish to inform you that on 14 December 1971 a law was passed by the Danish Parliament, by which certain amendments have been made to the Temporary Import Surcharge Act of 21 October 1971.

The text of the Act of 14 December 1971 appears in Annex A. In Annex B certain clarifications to the contents of Article 1, Item 4 of the Act have been given.
ACT OF 14 DECEMBER 1971
on
AMENDMENTS TO
THE TEMPORARY IMPORT SURCHARGE ACT

Article 1

The Temporary Import Surcharge Act (No. 455 of 21 October 1971) shall be amended as follows:

1. To Article 4: Add the following new paragraph 3:

"3. Permission to import goods manufactured in a Danish free port into the rest of the customs territory may be granted against payment of surcharge on the materials and ancillary articles used in the production of such goods. The Minister for Finance shall lay down detailed rules for such imports."

2. Delete in the annex to the Act:

"ex. 15.07 Crude vegetable fats and crude fatty oils

| 39.01 A | Plastics  |
| 39.02 A | Plastics  |
| 39.03 A | Plastics  |
| 39.04 A | Plastics  |
| 39.05 A | Plastics  |
| 39.06 A | Plastics  |
| 49.01   | Printed books, booklets, brochures, pamphlets and leaflets |
| 49.03   | Children's picture books and painting books |
| 69.02 A | Goods made from magnesite, dolomite, silica, chrome magnesite and magnesite chrome, refractory bricks weighing more than 30 kgs.  |

These sub-headings are deleted from the original list of exemptions as a consequence of the inclusion in the new list of the whole tariff headings in question.
3. **Insert** in the annex to the Act:

- **07.05** Dried leguminous vegetables, shelled, whether or not skinned or split
- **ex 08.05** Almonds imported by enterprises registered under Article 3 of the Excise Tax (chocolate and sugar confectionery) Act for the manufacture of goods which are taxable under Chapter 1 of this Act. The Minister for Finance shall lay down more detailed rules governing the exemption of almonds from the charge.
- **15.07** Fixed vegetable oils, fluid or solid, crude, refined or purified
- **15.08** Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
- **15.09** Degras
- **15.10** Fatty acids, acid oils from refining, fatty alcohols
- **15.11** Glycerol and glycerol lyes
- **15.12** Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared
- **ex 16.04 B.2** Herring, whole or in cut-out parts
- **ex 16.05 B** Shrimps
- **ex 24.02 C** Tobacco in strips
- **32.08** Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries, engobes (slips), glass frit and other glass, in the form of powder, granules or flakes
- **ex 34.02** Organic surface-active agents
- **39.01** Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)
- **39.02** Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylene, polyisobutylene, poly-styrene, polyvinyl-chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins)
- **39.03** Regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloild), vulcanized fibre
39.04 Hardened proteins (for example, hardened casein and hardened gelatin)

39.05 Natural resins modified by fusion (run gums), artificial resins obtained by esterification of natural resins or of resinic acids (ester gums), chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber)

39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters, linoxyn

40.06 A Coated or impregnated textile thread

41.02 Bovine cattle leather (including buffalo leather) and equine leather except leather falling within heading No. 41.06, 41.07 or 41.08

41.03 Sheep and lambskin leather, except leather falling within heading No. 41.06, 41.07 or 41.08

41.04 Goat and kidskin leather, except leather falling within heading No. 41.06, 41.07 or 41.08

41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08

41.06 Chamois-dressed leather

41.07 Parchment-dressed leather

41.08 Patent leather and imitation patent leather, metallized leather

41.09 Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour

41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls

43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms, pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)

44.14 Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm, veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.

ex 45.04 Agglomerated cork in the form of plates, blocks and similar articles, and tubes and roundels (discs)
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>48.01</strong></td>
<td>Wallpaper and condenser paper&lt;br&gt;The Minister for Finance shall lay down more detailed rules governing the exemption of wallpaper and condenser paper from tax</td>
</tr>
<tr>
<td><strong>48.10</strong></td>
<td>Cigarette paper, cut to size, whether or not in the form of booklets or tubes</td>
</tr>
<tr>
<td><strong>48.15</strong></td>
<td>Condenser paper&lt;br&gt;The Minister for Finance shall lay down more detailed rules governing the exemption of condenser paper from the charge</td>
</tr>
<tr>
<td><strong>48.21 A</strong></td>
<td>Cigarette filters</td>
</tr>
<tr>
<td><strong>48.21 D</strong></td>
<td>Artificial casings</td>
</tr>
<tr>
<td><strong>49.01</strong></td>
<td>Printed books, brochures and the like (including brochures printed on one sheet), provided they bear a text which is entirely foreign</td>
</tr>
<tr>
<td><strong>49.03</strong></td>
<td>Children's picture books and painting books, provided they bear a text which is entirely foreign</td>
</tr>
<tr>
<td><strong>50.04</strong></td>
<td>Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale</td>
</tr>
<tr>
<td><strong>50.05</strong></td>
<td>Yarn spun from silk waste other than noil, not put up for retail sale</td>
</tr>
<tr>
<td><strong>50.06</strong></td>
<td>Yarn spun from noil silk, not put up for retail sale</td>
</tr>
<tr>
<td><strong>50.09</strong></td>
<td>Woven fabrics or silk or of waste silk other than noil</td>
</tr>
<tr>
<td><strong>50.10</strong></td>
<td>Woven fabrics of noil silk</td>
</tr>
<tr>
<td><strong>51.04</strong></td>
<td>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02</td>
</tr>
<tr>
<td><strong>52.01</strong></td>
<td>Metallized yarn, being textile yarn spun with metal or covered with metal by any process</td>
</tr>
<tr>
<td><strong>52.02</strong></td>
<td>Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like</td>
</tr>
<tr>
<td><strong>53.08</strong></td>
<td>Yarn of fine animal hair (carded or combed) not put up for retail sale</td>
</tr>
<tr>
<td><strong>53.09</strong></td>
<td>Yarn of horsehair or of other coarse animal hair, not put up for retail sale</td>
</tr>
<tr>
<td><strong>53.11</strong></td>
<td>Woven fabrics of sheep's or lambs' wool or of fine animal hair</td>
</tr>
<tr>
<td><strong>53.12</strong></td>
<td>Woven fabrics of coarse animal hair other than horsehair</td>
</tr>
<tr>
<td><strong>53.13</strong></td>
<td>Woven fabrics of horsehair</td>
</tr>
<tr>
<td><strong>54.05</strong></td>
<td>Woven fabrics of flax or of ramie</td>
</tr>
</tbody>
</table>
55.07 Cotton gauze.
55.08 Terry towelling and similar terry fabrics, of cotton
55.09 Other woven fabrics of cotton
56.07 Woven fabrics of man-made fibres (discontinuous or waste)
57.05 Yarn of true hemp
57.06 Yarn of jute
57.07 Yarn of other vegetable textile fibres
57.08 Paper yarn
57.09 Woven fabrics of true hemp
57.10 Woven fabrics of jute
57.11 Woven fabrics of other vegetable textile fibres
57.12 Woven fabrics of paper yarn
58.04 Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)
59.01 A Cigarette filters
59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
59.11 Rubberized textile fabrics, other than rubberized knitted or crocheted goods
60.01 Knitted or crocheted fabric, not elastic nor rubberized
68.13 B Other articles
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01
69.03 Other refractory goods (for example, retorts, crucibles, muffs, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01
70.03 Glass in balls, rods and tubes, unworked (not being optical glass)
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured

71.08 Rolled gold on base metal or silver, unworked or semi-manufactured

74.05 Copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.

76.04 Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.

78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grs. per square metre, lead powders and flakes

80.04 Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg. per square metre, tin powders and flakes

ex 84.43 A Ingot moulds

ex 85.01 B Rotor and stator plates and other punched plates for products falling within heading 85.01 B

ex 85.02 Permanent magnets and blanks for such magnets

85.14 A Loudspeakers and audio-frequency electric amplifiers and parts thereof

85.15 A Radio navigational aid apparatus, radar apparatus and radio remote control apparatus, and parts thereof, automatic transmission apparatus and special apparatus for the reception of distress signals, used in ships, aircraft and the like

ex 85.15 C Parts for automatic transmission apparatus and special apparatus for the reception of distress signals, used in ships, aircraft and the like, and for goods falling within headings No. 85.15 B and C

The Minister for Finance shall lay down detailed rules for the exemption from the charge on such parts

85.18 Electrical capacitors, fixed or variable
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>ex 85.19 B</td>
<td>Variable resistors (not including rotating resistors weighing less than 25 grs. each)</td>
</tr>
<tr>
<td>ex 85.19 C</td>
<td>Permanent resistors and rotating resistors weighing less than 25 grs. each</td>
</tr>
<tr>
<td>ex 85.23 B</td>
<td>Insulated electric wire not fitted with connectors, with lacquer or enamel insulation</td>
</tr>
<tr>
<td>85.24</td>
<td>Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes</td>
</tr>
<tr>
<td>85.26</td>
<td>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25</td>
</tr>
<tr>
<td>86.09</td>
<td>Parts of railway and tramway locomotives and rolling-stock</td>
</tr>
<tr>
<td>ex 87.12 B</td>
<td>Parts for cycles without motor</td>
</tr>
<tr>
<td>The Minister for Finance shall lay down more detailed rules governing the exemption of parts for cycles without motor from the charge</td>
<td></td>
</tr>
<tr>
<td>90.20 A</td>
<td>X-ray tubes and parts thereof, X-ray screens, screens, shields and sheaths, for protection against X-ray irradiation</td>
</tr>
<tr>
<td>90.28 A</td>
<td>Sound probes</td>
</tr>
<tr>
<td>ex 90.28 B</td>
<td>Ultrasonic sonars</td>
</tr>
<tr>
<td>92.13</td>
<td>Other parts and accessories of apparatus falling within heading No. 92.11</td>
</tr>
</tbody>
</table>

4. Insert in the annex to the Act:

"The Minister for Finance may, on specified conditions, grant exemptions from the temporary surcharge on goods which are imported free of customs duty under the following provisions laid down in the Tariff Act:

Note 8 c to chapter 32
Note 3 to chapter 79
Note 6 c to chapter 84
Note 7 b to chapter 84
Note 5 b to chapter 85
Note 6 a to chapter 85
Note 6 c to chapter 85"

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1 See Annex B.
5. **Insert** in the annex to the Act:

"The Minister for Finance may, on specified conditions, grant exemptions from the temporary import surcharge on the following goods in cases where such goods are imported free of customs duty under the provisions laid down in the Tariff Act:

Parts and accessories for motor lorries and compressors used for refrigerating purposes, pursuant to the provisions laid down in chapter 84, Note 7c.

Parts and accessories for combine harvestor-threshers and motor lorries, pursuant to the provisions laid down in chapter 85, Note 6d.

Parts and accessories for motor lorries, pursuant to the provisions laid down in chapter 87, Note 8a."

**Article 2**

1. Goods falling within chapter 84 and headings No. 85.01 and No. 85.11 of the Tariff Act may be exempted from temporary import surcharge, provided that the dutiable value of each item of the goods exceeds Dkr 5,000 and that a binding contract for purchase or hire of the goods was concluded before 21 October 1971.

2. Consignees applying for exemption pursuant to paragraph 1 must submit the application to the customs authorities before the end of December 1971 and submit documents evidencing when the binding contract for the purchase or hire of the goods was concluded.

3. The Minister for Finance shall lay down the rules governing exemptions from surcharge on the goods referred to in paragraph 1.

**Article 3**

1. Amounts paid or charged on and after 21 October 1971, as temporary import surcharge on goods of the description referred to in Article 1, Items 3-5, and on goods referred to in Article 2, shall be refunded.

2. Refunds of temporary import surcharge under chapter 6 of the Tariff Act on goods of the descriptions listed in Article 1, Items 3-5 shall not take place. Any refunds already made in respect of such goods shall be repaid.

3. The Minister for Finance shall lay down detailed rules for refunds under paragraph 1, including rules to cases in which consignees shall submit applications for refunds and as to refunds under paragraph 2.
4. The time-limit stipulated in Article 94, paragraph 1, of the Tariff Act, for excise duties and for the temporary import surcharge on goods, registered in November 1971 shall be extended to 10 January 1972.

5. The temporary import surcharge on the goods referred to in Article 1, Item 1, imported from and after 21 October 1971, until the entry into force of the Act, shall be adjusted in conformity with the rules laid down in the above-mentioned provision.

**Article 4**

This Act enters into force on 16 December 1971.
ANNEX B

Re Article 1, Item 4

The provisions in the Tariff Act, enumerated in Article 1, item 4 have the following contents:

Note 8(c) to Chapter 32:

The Minister of Finance is empowered, under conditions to be stipulated, to grant duty exemption, either generally or in special cases, in respect of the undermentioned goods, falling within Chapter 32, when it is proved that goods of a similar class or kind are not manufactured in Denmark or are manufactured therein in minor quantities only:

(c) Insulating varnishes used in electrical applications, of sub-heading No. 32.09 B. For use in the manufacture of enamelled wire.

Note 3 to Chapter 79:

The Minister of Finance is empowered, subject to conditions to be stipulated, to grant duty exemption in respect of articles falling within heading No. 79.06, intended for the manufacture of electric cells.

Note 6(c) to Chapter 84:

The Minister of Finance is empowered, subject to conditions to be stipulated, to grant duty exemption, either generally or in particular cases, in respect of the following articles falling within Chapter 84, when it is proved that articles of a similar class or kind are not manufactured, or are manufactured in minor quantities only, in Denmark:

(c) Parts and accessories falling within Chapter 84 intended for the manufacture of compression-ignition engines.

Note 7(b) to Chapter 84:

The Minister of Finance is empowered, subject to conditions to be stipulated, to grant duty exemption in respect of:

(b) Motors intended for the manufacture of combine harvester-threshers and other machinery falling within sub-heading No. 84.25 B or for the
manufacture of combine harvester-thresher equipment as also parts and accessories falling within Chapter 84, intended for the manufacture of combine harvester-threshers.

Note 5(b) and (c) to Chapter 85:

The Minister of Finance is empowered, subject to conditions to be stipulated, to grant duty exemption, either generally or in particular cases, in respect of the goods listed below and falling within Chapter 85, when it is proved that goods of a similar class or kind are not manufactured, or are manufactured in small quantities only, in Denmark:

(b) Parts and accessories falling within sub-headings 85.19 B and C, intended for the manufacture of refrigerating compressors.

(c) Primary cells and primary batteries and the like (heading No. 85.03) intended for use in deaf aid apparatus.

Note 6(a), (b) and (c) to Chapter 85:

The Minister of Finance is empowered, subject to conditions to be stipulated:

(a) To grant duty exemption in respect of microphones, telephones, capacitors, resistors (including potentiometers) and transistors intended for the manufacture of deaf aid apparatus.

(b) To grant duty exemption in respect of magnets, diaphragms, discs and terminals for miniature telephone receivers.

(c) To grant duty exemption in respect of zinc containers falling within heading No. 85.03, intended for the manufacture of primary cells and batteries.