GENERALIZED SYSTEM OF PREFERENCES

Notification by Poland

Addendum

In a communication dated 30 January 1990 the delegation of Poland has notified changes in the Polish regime of the General System of Preferences, introduced by the Decree of the Council of Minister of December 27, 1990.

DECREE OF THE COUNCIL OF MINISTERS OF DECEMBER 27, 1990

amending the Decree on Customs Duties on Imported Commodities

By virtue of article 4, para 5 item 1 of the Law of December 28, 1989, the Customs Law (Dziennik Ustaw - Journal of Laws No. 75, item 445) it is hereby decreed as follows:

paragraph 1. Following amendments are being introduced to the Decree of the Council of Ministers of December 30, 1989 on customs duties on imported commodities" (Dziennik Ustaw - Journal of Laws No. 75, item 448 and of 1990, No 19, item 113, No. 31, item 183, No 42, item 247, No. 57, item 339 and No. 77, item 455).

1) in para 3
a) in item 1:

- in the introductory sentence the word "countries" is being replaced by the words "countries and regions";

1See Annex 1.
- in the subitem 2 the phrase: "applying the MFN treatment to the commodities of Polish origin" is being replaced by the phrase "which are granted MFN treatment",

b) in item 2 the word "countries" is being replaced by the words "countries and regions";

c) in item 3 the word "countries" is being replaced by the words "countries and regions";

2) paragraph 5 will read as follows:
para 5. The preferential rates of duty are being established amounting to 0.7 of the base MFN rate, established in the Customs Tariff on commodities imported from the non-European developing countries and regions, specified in Appendix 5 to the Decree, if the value of their per capita Gross Domestic Product does not exceed the value of per capita Gross Domestic Product of Poland.

3) in the Appendix 3 to the Decree.

a) The list of countries parties to the GATT is being extended by the following items: 10. Bolivia
   21. Costa Rica
   94. Venezuela

b) the list of countries applying the MFN treatment to the commodities of Polish origin in being replaced by the list of other countries and regions which are granted MFN treatment, listed in Appendix 1 to this Decree;

4) Appendix 4 to the Decree will read as in the text of Appendix 3 to this Decree;

5) Appendix 5 to the Decree will read as in the text of Appendix 3 to this Decree;

Paragraph 2. The provisions of this Decree will not prejudice, the implementation of contracts agreed before the date of entering into force of this Decree with the date of delivery before 30 June 1991.

Paragraph 3. This Decree enters into force on January 15, 1991.
APPENDIX 1

List of other countries and regions, which are granted the MFN treatment.

1. Albania
2. Algeria
3. Bahama
4. Bahrein
5. Brunei
6. Bulgaria
7. Iraq
8. Lebanon
9. Libya
10. Quatar
11. Saudi Arabia
12. Seychelles
13. St. Christopher and Nevis
14. Syria
15. Taiwan
16. Union of soviet Socialist Republics
17. United Arab Emirates
APPENDIX 2

List of the least developed countries and regions

1. Afghanistan
2. Bangladesh
3. Benin
4. Bhutan
5. Botswana
6. Burkina Faso
7. Burundi
8. Cape Verde
9. Central African Republic
10. Chad
11. Comoros
12. Djibouti
13. Equatorial Guinea
14. Ethiopia
15. Gambia
16. Guinea
17. Guinea-Bissau
18. Haiti
19. Kiribati
20. Lao P.D.R.
21. Lesotho
22. Malawi
23. Maldives
24. Mali
25. Mauritania
26. Mozambique
27. Myanmar
28. Nepal
29. Niger
30. Rwanda
31. Samoa
32. Sao Tome and Principe
33. Sierra Leone
34. Somalia
35. Sudan
36. Togo
37. Tuvalu
38. Uganda
39. United Republic of Tanzania
40. Vanuatu
41. Yemen
APPENDIX 3

List of developing countries and regions*

1. Angola
2. Belize
3. Bolivia
4. Cameroon
5. Chile
6. China, People's Republic of
7. Colombia
8. Congo
9. Costa Rica
10. Cote d'Ivoire
11. Cuba
12. Dominica
13. Dominican Republic
14. Ecuador
15. Egypt
16. El Salvador
17. Fiji
18. Ghana
19. Grenada
20. Guatemala
21. Guyana
22. Honduras
23. India
24. Indonesia
25. Jamaica
26. Jordan
27. Kampuchea
28. Kenya
29. Korea, Dem. People's Republic of
30. Liberia
31. Madagascar
32. Morocco
33. Mauritius
34. Mexico
35. Mongolia
36. Namibia
37. Nigeria
38. Nicaragua
39. Pakistan
40. Papua New Guinea
41. Paraguay
42. Philippines
43. Senegal
44. Solomon Islands
45. Sri Lanka
46. St. Lucia
47. St. Vincent and Grenadines
48. Swaziland
49. Thailand
50. Tonga
51. Tunisia
52. Viet Nam
53. Zaire
54. Zambia
55. Zimbabwe

*Excluding least developed countries and regions
ANNEX 1

DECREE OF THE COUNCIL OF MINISTERS OF DECEMBER 30, 1989

on customs duties on imported commodities

By virtue of Article 4, para 5 item 1 of the Law of December 28, 1989, the Customs Law (Dziennik Ustaw - Journal of Laws No. 75, item 445) it is hereby decreed as follows:

paragraph 1.1. The rates of duty are being established on imported commodities, specified in the import customs tariff constituting hitherto the Appendix to the Decree of the Council of Ministers of October 3, 1988 on customs duties on commodities imported in commercial commodity turnover with abroad ((Dziennik Ustaw - Journal of Laws No. 35, item 271), as amended by the Appendix No. 2 to this Decree.

2. The Appendix comprising the import customs tariff, referred to in the item 1 is being annexed as Appendix 1 to this Decree.

Paragraph 2. The duties amounting to 1000 zlotys or less and the sum endings below 1000 zlotys are not collected.

Paragraph 3.1. The customs tariff specifies tariff rates applicable to the commodities originating from countries:
1) contracting parties to the GATT,
2) other than specified in subitem 1), which are granting the MFN treatment to the commodities of Polish origin.

2. The list of countries referred to in the subitem 1) is being annexed as Appendix 3 to this Decree.

3. The autonomous duty rates are being applied to imports originating in countries other than specified in item 1 above, increased by 100 per cent, and in cases when the tariff rate is zero the rate amounting to 25 per cent of the customs value of goods is being applied.

Paragraph 4. The preferential zero rates of duty are being established for commodities originating from the least developed countries, specified in Appendix 4 to this Decree.

Paragraph 5. The preferential rates of duty are being established, amounting to 0.3 of the base MFN rate specified in the import customs tariff on commodities originating from developing countries specified in the Appendix 5 to the Decree.

¹Not reproduced.
Paragraph 6. The preferential zero rates of duty are being established for tropical products originating from developing countries, specified in the Appendix 5 to this Decree. The list of tropical products is specified in the Appendix 6 to this Decree.

Paragraph 7.1. The preferential rates of customs duty defined in the paragraphs 4 to 6 are being applied to the commodities imported directly from the countries referred thereto and transported directly from those countries, upon presenting the proper certificate of origin.

2. Commodities are considered to be imported directly if they are purchased in a firm registered in a developing country being the preference-receiving country and in its branches established in other countries.

3. Commodities are considered to be transported directly even if they were transported through territories of several countries due to geographical, transport, technical or economic reasons. The transported goods also comply with the rule of direct consignment even if they are being temporarily stored in the territory of those countries, provided that the goods remain at all times under the transit countries customs control.

Paragraph 8. The Decree of the Council Ministers of October 3, 1988 on customs duties imported in commercial turnover with abroad (Dziennik Ustaw - Journal of Laws No.35 item 271) under reserve of paragraph 1 item 1, is being invalidated.


1 Not reproduced.
2 See L/5321/Add.1, Appendix 3.