The proposed Customs Tariff

63. In view of the fact that imports are now reserved to State monopolies (or agencies), what rôle would a customs tariff play in the Polish economy? Does the Government of Poland propose to introduce a customs tariff at the time of, or prior to, accession? Would the duties in the tariff be specific or ad valorem? Would the tariff be applied to imports from non-GATT countries as well as to imports from contracting parties?

64. The Polish authorities have expressed the opinion (see Spec/139/58) "that Poland with the concurrence of the countries concerned, should be able to substitute ordinary tariff concessions for certain agreed quantitative commitments since the customs tariff has entered into force". If, after the establishment of a customs tariff, State import monopolies (or agencies) would still intervene between the foreign exporter and the consumer, what advantage would there be for the exporter in the substitution of tariff concessions for the minimum purchase commitments, and would the Polish Government be prepared to consider entering into negotiations on the duties on items for which minimum purchase commitments have been undertaken?

65. In the event that the contracting parties should find the advantages of a substitution of tariff concessions for minimum purchase commitments acceptable, would the Polish Government be prepared to submit its tariff to the GATT negotiation procedures? If so, would this be done when the tariff is still in draft form or only after it has been brought into force in accordance with constitutional procedures?

67. In the event that a customs tariff should include ad valorem duties, how would the Government of Poland propose to apply these in accordance with the principles of valuation set forth in Article VII of the GATT? What rate of exchange would be used for the conversion of foreign prices into the Polish currency?