The following general notes supersede those appearing at the end of Schedule XXXI in Annex B to the Annecy Protocol of Terms of Accession (hereinafter referred to as Schedule XXXI (Annecy)) and are applicable both to Schedule XXXI (Annecy) and to the present Schedule.

I. The word "aforo" according to Uruguayan customs legislation, signifies the official valuation of merchandise, on which the ad valorem rate of duty is assessed.

The "aforos" which are presently in force are included in this Schedule, so as to facilitate, in respect of each product which is subject to this method, the assessment of the actual amount of duty to be levied.

II. (a) The Uruguayan Government reiterates its intention of modifying "its method of determining dutiable value", in accordance with the contents of Article II (paragraph 3) and of Article VII of the General Agreement.

(b) So long as the present system of "aforos" for levying ad valorem rates remains in force, the Uruguayan Government shall be entitled to modify those "aforos" in relation to the prices existing on 10 October 1949 (date of the Annecy Protocol of Terms of Accession), in a manner such that the actual amount of duty may only alter, at most, in strict proportion to the price fluctuations taking place as from that date.

Consequently, at any time when the real value of a product for which an "aforo" is specified in Schedule XXXI (Annecy) exceeds the real value of such product on the basic date of 10 October 1949, the "aforo" for such product shall not exceed the "aforo" therefor specified in Schedule XXXI (Annecy) by a proportion thereof greater than the proportion by which the real value at such time exceeds the real value on 10 October 1949; and at any time when the real value of a product for which an "aforo" is specified in Schedule XXXI (Annecy) is less than the real value of such product on 10 October 1949, the "aforo" for such product shall be less than the "aforo" provided therefor in Schedule XXXI (Annecy) by the proportion thereof by which the real value at such time is less than the real value on 10 October 1949.

Real value shall be understood not to include the duty applicable to the product.

The preceding provisions of this paragraph shall also apply to products for which an "aforo" is specified in the present Schedule; provided that in the case of such products, except those the rate of duty for which in the present Schedule is the same as the rate of duty therefor in Schedule XXXI (Annecy), the basic date of 21 April 1951 (date of the Torquay Protocol) shall be substituted for 10 October 1949.

Notes III, IV and V, relating to symbols used in the Schedule, are not reproduced.
(c) The Uruguayan authorities shall periodically, as, for example, once each year, review the question of the adjustment of "aforos" specified in Schedule XXXI (Annecy) and in the present Schedule, and shall promptly make any adjustments therein which may be required by paragraph (b).

Whenever the Uruguayan Government acts to modify an "aforo", it shall immediately advise the CONTRACTING PARTIES for their information.

Should any substantially interested contracting party consider that there has been undue delay in reducing an "aforo" pursuant to paragraph (b), or question the nature or extent of the modification made in any such "aforo", it shall be entitled to approach the Uruguayan Government with a view to obtaining a satisfactory adjustment of the matter.

The Uruguayan Government considers that on availing itself for the first time of the provisions of paragraph (b), it will be in a position to furnish to the CONTRACTING PARTIES, for their information a statement of the real value on either of the basic dates provided for in paragraph (b), as appropriate, of each product for which an "aforo" is specified in Schedule XXXI (Annecy) or in the present Schedule.

(d) Should Uruguayan law modify "its method of determining dutiable value", the actual amount of duty shall be equally the same as that which results from Schedule XXXI (Annecy) or from the present Schedule, with no alteration in excess of that which is foreseen in paragraph (b) in strict proportion to the price fluctuations taking place as from 10 October 1949, or as from 21 April 1951 as appropriate.

(e) Any other modification of the actual amount of duty, which may exceed the limit provided for in paragraph (b), shall be the subject of re-negotiation, in accordance with the pertinent provisions of the General Agreement.

VI. Those interpretative Notes of the Uruguayan Tariff which are applicable to the items which appear on this Schedule, form an integral part of this Schedule.