EXPLANATORY NOTE ON PROCEDURES FOR FIXING
AND MODIFYING TARIFF RATES

Addendum

In accordance with the agreement reached - see MTN/4, paragraph 16, and MTN/TAR/3, paragraph 9 - delegations were invited to submit explanatory notes describing their national procedures for fixing and modifying tariff rates. Notes received up to February 1976 were circulated in document MTN/TAR/4/6 and Addenda 1, 2 and 3.

The following note has been received from the delegation of Greece.

Explanatory Note on Procedures for Fixing
and Modifying Tariff Rates

1. In Greece, the imposition of any tax, including customs duties, is subject to the previous enactment of a Law, which is adopted by the House, in accordance with existing procedures, and published in the Official Gazette. Any modifications to customs duties and tariff classes are also subject to the same legislative procedure.

2. The tariff structure is based on the Customs Co-operation Council tariff nomenclature (four-digit system) and comprises the following tariff categories:

(a) The general tariff, which concerns imports from non "conventional" countries, i.e. countries other than those falling within categories (b), (c) and (d) below, to which a special tariff system is applicable. The general tariff is also applied in the case of "conventional" countries, when the "conventional" duty rates are in excess of the general rates.

(b) The "conventional" tariff applied to imports from countries benefiting from special tariff treatment under a bilateral or multilateral agreement and to imports from countries to which the "conventional" tariff is automatically applied in pursuance of MTN treatment.
(c) The special tariff, which applies solely to EEC members in conformity with the provisions of the EEC-Greece Association Agreement which provide for the gradual reduction and the eventual elimination of the corresponding duties, within the framework of the customs union.

(d) The preferential tariff, which applies solely to developing countries under the Protocol entered into between the sixteen participating countries. Preferential treatment provides for a 20 per cent reduction of MTN rates, except in the case of three products for which the reduction is 40 per cent.

3. It should be noted that, in addition to the obligation referred to in paragraph 2 (c) above, the provisions of the Association Agreement between Greece and the EEC also determine the fixing of the general tariff and the "conventional" tariff, because they provide for the gradual alignment to the EEC Common External Tariff of the tariff applicable to third countries.

4. The customs tariff at present in force in Greece is based on Decree-Law 118/1974, published in Official Gazette No. 311 of 20 October 1974. This tariff has been in application since 1 November 1974.