EXPLANATORY NOTES 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 16 May 1976 were circulated in document MTN/TAR/W/6 and Addenda 1 to 6.

The following notes have been received from the Permanent Mission of the Bulgarian People's Republic.

NOTES ON THE OPERATION OF THE CUSTOMS TARIFF OF THE BULGARIAN PEOPLE'S REPUBLIC AND THE TARIFF PREFERENCES GRANTED IN FAVOUR OF DEVELOPING COUNTRIES

Duty rates are determined by customs tariffs approved by the Council of Ministers of the Bulgarian People's Republic. The duties are calculated on the basis of the customs tariff in force on the date of their collection or on the date of clearance of goods by the customs authorities.

At the present time, a customs tariff is in force in the Bulgarian People's Republic in respect of goods imported by juristic persons; the tariff was approved by the Council of Ministers under Decrees Nos. 401/25.10.1968 and 41/3.2.1970 published in the Official Gazette Nos. 82-86 of 1971.

The customs tariff is drawn up on the basis of the Brussels Nomenclature, with "ad valorem" duties in three columns.
Column I of the customs tariff is applicable to goods imported from or originating in countries in respect of which the Bulgarian People's Republic grants preferential tariff treatment under international agreements, independent resolutions or on the basis of special tariff arrangements (preferential rates).

The duty rates in column II are applicable to goods imported from and originating in countries with which the Bulgarian People's Republic has signed agreements containing the most-favoured-nation clause (general rates).

In pursuance of provisions agreed between the Minister of Foreign Trade and the Minister of Finance, the duty rates in column II may likewise be applied to goods originating in countries which, de facto, apply most-favoured-nation treatment to imports of Bulgarian products.

Column III is applicable in respect of countries which apply higher rates of duty to imports from the Bulgarian People's Republic than to imports from countries with which they have a contractual clause providing for most-favoured-nation treatment (penalty rates).

The customs tariff of the Bulgarian People's Republic has been published by the International Customs Tariffs Bureau (Brussels).

Tariff preferences granted by the Bulgarian People's Republic in favour of developing countries

In pursuance of Decree No. 98 of the Council of Ministers of March 1972, (Official Gazette No. 28 of 1972) the Bulgarian People's Republic grants tariff preferences in favour of developing countries. With a view to ensuring still more favourable conditions for imports of products from those countries, under Decree No. 88 of 5 May 1976 the Council of Ministers has extended the scope of the tariff preferences to all goods without exception, raising the amount of the applicable reduction from 30 to 50 per cent of the most-favoured-nation duty rates set forth in column II of the customs tariff of the Bulgarian People's Republic.