EXPLANATORY NOTES ON PROCEDURES FOR FIXING AND MODIFYING TARIFF RATES

Addendum

In accordance with the agreement reached - see MTN/6, 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 25 June 1976 were circulated in document MTN/TAR/W/6 and Addenda 1 to 7.

The following note has been received from the Permanent Mission of Colombia.

The customs tariff of Colombia corresponds to the Common Tariff Nomenclature of the countries members of the Agreement for Andean Sub-Regional Integration, known as NABANDINA, which is based on the Brussels Nomenclature and consists of three types of duties; (1) general duties, (2) preferential duties and (3) temporary duties.

(1) General duties: With the sole exception of developed films, to which specific duties apply, the general duties are charged as ad valorem duties and are applied to all imports from any country to which Colombia does not apply preferential duties under regional or sub-regional integration agreements. The duty levels for the great majority of the tariff headings correspond to the percentages established in the Common Minimum External Tariff of the Andean sub-region.

(2) Preferential duties: These are of two types:

(a) those applied to the other countries members of the Latin American Free Trade Association (LAFTA),
(b) those applied to the other members of the Andean Group.

(3) Temporary duties: This type of duty may be fixed in respect of products included in the list of the Common Minimum External Tariff, subject to the proviso that the products in question are not being produced in the sub-region or that their supply is insufficient.

In pursuance of Act 6 of 1972, the duties mentioned above are made effective by decree signed by the President of the Republic by and with the advice of the National Customs Policy Council.