

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## AGREEMENT ON TRADE IN CIVIL AIRCRAFT

The following communication, dated 27 November 1979, has been received from the Swedish delegation, and is circulated to the prospective signatories to the Agreement.

Pursuant to the Agreement at the informal meeting in Washington, 24-25 September, on Trade in Civil Aircraft, please find enclosed an updated description of the Swedish end-use system and related customs procedures.

### End-Use System - Sweden

1. Aircraft and parts thereof falling in heading No. 88.02 or 88.03 are free of duty according to the Swedish Customs Tariff.
2. Aircraft engines and parts thereof, ex heading No. 84.06 or 84.08 will, 1 January 1987, be duty free as a result of the Tokyo Round tariff negotiations.
3. A commercial or industrial enterprise can apply for duty-free entry of goods for rebuilding, repair, fitting out or equipment of aircraft, aircraft parts or accessories. A producer of aircraft or aircraft engines can, moreover, apply for duty-free entry of goods for the production of aircraft or aircraft engines. The application should be made to the Swedish Board of Customs. The board will issue a permit for duty-free entry when it is satisfied that the end-use requirement is controllable. The controls are usually made by spot checks of the book-keeping of the importer/end-user. A specific customs office is designated to supervise that the goods are used for the above-mentioned purposes.

Importers holding such a permit will be accorded duty-free entry upon presentation of an end-use declaration at the customs clearance.

An owner of a registered aircraft may import goods for rebuilding, repair, fitting out or equipment of aircraft, aircraft parts or accessories free of duty without a permit for duty-free entry on the condition that an end-use declaration is presented at the customs clearance.

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If it turns out that the goods are not used for the duty-free purpose the declarant of the end-use shall report to the supervisory customs office and pay the customs duty.

4. Commercial and industrial enterprises which have been granted a special permit for commercial or industrial drawback by the Swedish Board of Customs may be entitled to drawback, when they deliver goods to end-users holding a duty-free permit for aircraft within two years after importation of goods or the material therefor.