

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## AGREEMENT ON TRADE IN CIVIL AIRCRAFT

The following communication, dated 13 December 1979, has been received from the Permanent Delegation of Japan, and is circulated to the prospective signatories to the Agreement.

Pursuant to the agreement in the 24-25 September meeting concerning the Agreement on Trade in Civil Aircraft, the proposed end-use system of Japan is hereby notified to the prospective signatories to the Agreement. Additional information will be notified after completion of the internal procedure for making it final, if necessary.

### Main Features of Proposed End-Use System To Be Adopted for MTN Aircraft Agreement

#### 1. Import declaration

(1) Any person, who is to enjoy the benefit of duty-exemption, shall, at the time of import declaration, submit to the Director-General of customs having jurisdiction over the place of importation a document, stating the following:

(a) Name, type, performance, quantity and price of the goods.

(b) Manufacturer of the goods and place where the goods were manufactured.

(c) Intended use of the goods and place where they are to be used.

(2) The import declaration shall be submitted in the name of a person who is to use the goods covered by such declaration.

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2. Account book

Any user of the goods, the customs duty on which has been exempted, shall keep in his place of business an account book, stating the following:

- (1) Name, type and quantity of the goods.
- (2) Customs value or quantity of the goods for valuation purposes and an amount of duty exempted, which are described in the import permit.
- (3) Name of customs, which issued the import permit, and date and No. of such import permit.
- (4) Date when the goods are brought into his place of business and date when the goods are offered for the prescribed purposes.
- (5) Place where the goods are used.

3. Ex post facto verification by customs

- (1) Where it is found necessary to verify whether the goods, the customs duty on which has been exempted, are used for the prescribed purposes, the Director-General of customs concerned may request the person who has enjoyed the benefit of duty exemption to submit a report on how the goods are used.
- (2) The customs may, where necessary, investigate any account book relating to the goods the customs duty on which has been exempted.

4. Use for other than prescribed purposes

- (1) Where the goods, the customs duty on which has been exempted, are offered or transferred for use other than the prescribed purposes within two years from the date of the import permit, the customs shall collect immediately the customs duty so exempted from the person who offers or transfers the goods for use other than the prescribed purposes.
- (2) When the person who has enjoyed the benefit of duty exemption is going to offer or transfer the goods for use other than the prescribed purposes within two years from the date of the import permit, he shall submit in advance to the Director-General of customs having jurisdiction over the place where the goods are placed a report which states name and quantity of the goods, name of customs which issued the import permit, date and No. of the import permit, and newly intended use of the goods and date of such use, or name (or trade name) and residence of the person to whom the goods are to be transferred and intended date of such transfer.