

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2006 Nr. 74

A. TITEL

*Protocol tot wijziging van de Internationale Overeenkomst inzake de vereenvoudiging en harmonisatie van douaneprocedures;
(met Aanhangsels en Bijlagen)
Brussel, 26 juni 1999*

B. TEKST

De Franse en de Engelse tekst van het Protocol, met Aanhangsels en Bijlagen, zijn geplaatst in *Trb.* 2001, 162.

C. VERTALING

Zie *Trb.* 2001, 162.

D. PARLEMENT

Bij brieven van 3 juni 2002 (Kamerstukken II 2001/2002, 28 434 (R 1723) nr. 1) is het Protocol in overeenstemming met artikel 2, eerste en tweede lid, en artikel 5, eerste en tweede lid, van de Rijkswet goedkeuring en bekendmaking verdragen overgelegd aan de Eerste en de Tweede Kamer der Staten-Generaal, de Staten van de Nederlandse Antillen en de Staten van Aruba.

De toelichtende nota die de brieven vergezelde, is ondertekend door de Staatssecretaris van Financiën W. J. BOS en de Minister van Buitenlandse Zaken J. J. VAN AARTSEN.

De goedkeuring door de Staten-Generaal is verleend op 14 juli 2002.

E. PARTIJGEGEVENS

Zie de rubrieken E en F van *Trb.* 2001, 162.

| Partij | Onder- tekening | Ratifi- catie | Type ¹⁾ | In werking | Opzeg- ging | Buiten werking |
|------------------------------|--------------------|------------------|--------------------|---------------|----------------|-------------------|
| Algerije | | 26-06-99 | DO | 03-02-06 | | |
| Australië | 18-04-00 | 10-10-00 | R | 03-02-06 | | |
| Azerbeidzjan | | 03-02-06 | T | 03-05-06 | | |
| België | | 30-04-04 | T | 03-02-06 | | |
| Bulgarije | | 17-03-04 | T | 03-02-06 | | |
| Canada | | 09-11-00 | T | 03-02-06 | | |
| China | | 15-06-00 | DO | 03-02-06 | | |
| Congo, Republiek | 15-06-00 | | | | | |
| Cyprus | | 25-10-04 | T | 03-02-06 | | |
| Denemarken | | 30-04-04 | T | 03-02-06 | | |
| Duitsland | | 30-04-04 | T | 03-02-06 | | |
| EG (Europese Gemeenschap) | | 30-04-04 | T | 03-02-06 | | |
| Finland | | 30-04-04 | T | 03-02-06 | | |
| Frankrijk | | 22-07-04 | T | 03-02-06 | | |
| Griekenland | | 30-04-04 | T | 03-02-06 | | |
| Hongarije | | 29-04-04 | T | 03-02-06 | | |
| Ierland | | 30-04-04 | T | 03-02-06 | | |
| India | | 03-11-05 | T | 03-02-06 | | |
| Italië | | 30-04-04 | T | 03-02-06 | | |
| Japan | | 26-06-01 | T | 03-02-06 | | |
| Kroatië | | 02-11-05 | T | 03-02-06 | | |
| Lesotho | | 15-06-00 | DO | 03-02-06 | | |
| Letland | 15-06-00 | 20-09-01 | R | 03-02-06 | | |
| Litouwen | | 27-04-04 | T | 03-02-06 | | |
| Luxemburg | | 26-01-06 | T | 26-04-06 | | |

| Partij | Ondertekening | Ratificatie | Type ¹⁾ | In werking | Opzegging | Buiten werking |
|---|---------------|-------------|--------------------|------------|-----------|----------------|
| Marokko | | 16-06-00 | DO | 03-02-06 | | |
| Namibië | | 03-02-06 | T | 03-05-06 | | |
| Nederlanden, het Koninkrijk der (voor Nederland) | | 30-04-04 | T | 03-02-06 | | |
| Nieuw-Zeeland | | 07-07-00 | T | 03-02-06 | | |
| Oostenrijk | | 30-04-04 | T | 03-02-06 | | |
| Pakistan | | 01-10-04 | T | 03-02-06 | | |
| Polen | | 09-07-04 | T | 03-02-06 | | |
| Portugal | | 15-04-05 | T | 03-02-06 | | |
| Slovenië | | 27-04-04 | T | 03-02-06 | | |
| Slowakije | 15-06-00 | 19-09-02 | R | 03-02-06 | | |
| Spanje | | 30-04-04 | T | 03-02-06 | | |
| Sri Lanka | 26-06-99 | | | | | |
| Tsjechië | 30-06-00 | 17-09-01 | R | 03-02-06 | | |
| Uganda | | 27-06-02 | T | 03-02-06 | | |
| Verenigd Koninkrijk, het | | 30-04-04 | T | 03-02-06 | | |
| Verenigde Staten van Amerika, de | | 06-12-05 | T | 06-03-06 | | |
| Zambia | 26-06-99 | | | | | |
| Zimbabwe | 26-06-99 | 10-02-03 | R | 03-02-06 | | |
| Zuid-Afrika | | 18-05-04 | T | 03-02-06 | | |
| Zuid-Korea | | 19-02-03 | T | 03-02-06 | | |
| Zweden | | 30-04-04 | T | 03-02-06 | | |
| Zwitserland | 29-06-00 | 26-06-04 | R | 03-02-06 | | |

¹⁾ DO=Definitieve ondertekening, NB=Niet bekend, R=Ratificatie, aanvaarding, goedkeuring of kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid

Verklaringen, voorbehouden en bezwaren**Algerije, 14 juni 2001**

Algeria has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration
- Chapter 2 – Temporary storage of goods

Specific Annex B – Importation

- Chapter 1 – Clearance for home use
- Chapter 2 – Re-importation in the same state
- Chapter 3 – Relief from import duties and taxes

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones

- Chapter 1 – Customs warehouses
- Chapter 2 – Free zones

Specific Annex E – Transit

- Chapter 1 – Customs transit
- Chapter 2 – Transshipment
- Chapter 3 – Carriage of goods coastwise

Specific Annex F – Processing

- Chapter 1 – Inward processing
- Chapter 2 – Outward processing
- Chapter 4 – Processing of goods for home use

Specific Annex G – Temporary admission

- Chapter 1 – Temporary admission

Specific Annex H – Offences

- Chapter 1 – Customs offences

Specific Annex J – Special procedures

- Chapter 1 – Travellers
- Chapter 2 – Postal traffic
- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores
- Chapter 5 – Relief consignments

Specific Annex K – Origin

- Chapter 1 – Rules of origin

- Chapter 2 – Documentary evidence of origin
- Chapter 3 – Control of documentary evidence of origin

Australië, 10 oktober 2000

Australia has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration

Reservation: Recommended Practice 12 provides that Customs should not require translation of documents provided in a language not of the country or not specified as a matter of course. This is inconsistent with Australia's requirement for information to be presented in a manner which satisfies Customs. Most information is provided to Customs electronically and there is one field, the goods description, where information must be translated into English.

- Chapter 2 – Temporary storage of goods

Specific Annex B – Importation

- Chapter 1 – Clearance for home use
- Chapter 2 – Re-importation in the same state

Reservation: Recommended Practice 15 provides that Customs should allow the first exportation declaration to cover subsequent re-importations and exportations. This is inconsistent with Australia's legislation which requires that a goods declaration (depending on value) is lodged upon each exportation and importation of the goods.

- Chapter 3 – Relief from import duties and taxes

Reservation: Recommended Practice 7 provides for the relief from import duties and taxes and from economic prohibitions and restrictions for identified goods. Australia provides duty free treatment for the majority of goods listed but not for religious objects used for worship.

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones

- Chapter 1 – Customs warehouses

Reservation: Recommended Practice 7 provides that Customs should allow admission to warehouses for goods which are entitled to repayment of import duties and taxes when exported, so they can be repaid immediately. Australia's legislation provides that drawback or repayment of import taxes and duties may only be paid upon actual exportation of the imported goods. There is no provision for goods which have been delivered into home consumption to be warehoused prior to re-export.

Reservation: Recommended Practice 8 provides that Customs should permit admission to warehouses for goods under the temporary admis-

sion procedure thereby suspending or discharging the obligations under that procedure. Australia has no provision which permits the termination of the temporary admission procedures by warehouses the goods. The temporary importation procedure can be completed only by the reexportation of the goods or the enforcement of the security.

Reservation: Recommended Practice 9 provides the Customs should permit admission to Customs warehouses of dutiable or taxable goods intended for exportation so that they may qualify for exemption from or repayment of the internal duties and taxes. Australia does not provide for goods liable to internal duties or taxes to be warehoused prior to export. Exemption from or repayment of internal duties and taxes is only permitted on actual exportation.

Specific Annex E – Transit

– Chapter 1 – Customs transit

Reservation: Recommended Practice 7 provides that Customs should accept any commercial or transport document for the consignment concerned which meets all the Customs requirements as the goods declaration for Customs transit. Australia requires no declaration in instances where transit cargo remains on the ship or aircraft on which it arrives. The cargo must not be moved, altered or interfered with without Customs permission. In many other instances, Australia permits transit on the basis of information provided electronically in the cargo declaration. In some instances, specific movement permission documents must be lodged.

Reservation: Recommended Practice 18 provides that Customs should record the results on the transit documents when they check the Customs seals and fastenings or examine the goods. It is normal practice for Australian Customs to make a record of Customs seals applied to transport units and checks conducted to verify that they are intact, but, as most transits are dealt with electronically, it is not normal practice to notice this on the transit documentation.

– Chapter 2 – Transshipment

Reservation: Recommended Practice 6 provides that Customs should accept any commercial or transport document for the consignment which meets all the Customs requirements as the goods declaration for transshipment purposes. This acceptance should be noted on the document. Australia normally accepts the electronic cargo declaration as the only documentation required for permitting transshipment but there are instances where a documentary transshipment entry must be lodged.

– Chapter 3 – Carriage of goods coastwise

Reservation: Recommended Practice 4 provides that Customs should permit goods to be transported under the carriage of goods coastwise procedure on board which is to call at a foreign port during its voyage coastwise.

Reservation: Recommended Practice 6 provides that Customs should regard goods that have been forced to deviate from their intended route

as remaining under the carriage of goods coastwise procedure. In Australia because of geographical circumstances these situations only arise occasionally. Under Australian legislation, a vessel carrying goods in free circulation in Australia which visits another country is considered to be on an international voyage. Whilst the goods are not considered to have changed their character (and are therefore not considered to be imported goods), they do however become subject to a wider degree of Customs control than would have been the case had they been carried a vessel wholly engaged in coastal trade.

Reservation: Recommended Practice 9 provides that Customs should permit goods under the carriage of goods coastwise procedure to be loaded or unloaded at a place other than that normally approved for that purpose. In Australia all vessels must unload international cargo at an approved facility but, in special circumstances, permission can be obtained to unload at other places.

Specific Annex F – Processing – Chapter 1 – Inward processing

Reservation: Recommended Practice 17 provides that the inward processing should be permitted to continue in the event of transfer of ownership of the imported goods and the compensating products to a third person. There is no provision for transfer of ownership to a third party under Australian procedures.

Reservation: Recommended Practice 25 provides that products obtained from the treatment of equivalent goods should be deemed to be compensating products for the purpose of the Inward Processing Chapter. Australia's legislation does not permit the use of equivalent goods as part of inward processing procedure.

– Chapter 3 – Drawback

Reservation: Recommended Practice 3 provides for the application of the drawback procedure when goods which have borne import duties and taxes have been replaced by equivalent goods in the production of exported goods. Australia's legislation does not permit the replacement of the imported goods with equivalent goods in the drawback procedure. Reservation: Recommended Practice 6 provides for the extension of a time limit for claiming drawback. Australian legislation specifies that a claim for drawback can only be made within the period of 12 months after the exportation of the goods.

Reservation: Recommended Practice 8 requires the use of electronic funds transfer for the payment of drawback. Drawbacks in Australia are currently paid by cheque. Provision for payment by electronic funds transfer would require significant modification of existing electronic systems which would not be cost effective because of the relatively low number of claims.

Reservation: Recommended Practice 9 provides for drawback to be paid on deposit of the goods in a Customs warehouse or introduction of the goods into a free zone, on condition that they are subsequently to be

exported. In Australia, a claim for drawback may be paid upon the actual exportation of the goods.

Specific Annex G – Temporary admission

– Chapter 1 – Temporary admission

Reservation: Recommended Practice 9 provides for the granting of temporary admission without a written goods declaration when there is no doubt about the subsequent re-exportation of the goods. Australian legislation requires that a goods declaration must be lodged for goods which are approved for temporary importation unless they are subject of a carnet or they are of low value.

Reservation: Recommended Practice 23 provides for the granting of temporary admission with at least partial conditional relief from import duties and taxes. Australian legislation does not provide for partial relief from duties and taxes.

Specific Annex J – Special procedures

– Chapter 1 – Travellers

Reservation: Recommended Practice 6 provides that the dual-channel system should be used for the Customs control of travellers and the clearance of goods carried by them and, where appropriate, their means of transport for private use.

Reservation: Recommended Practice 9 provides allows travellers to make oral declaration in respect of goods carried by them. Australian practice is inconsistent with these provisions as Customs required a single written declaration for each passenger to ensure compliance with Immigration, Customs and Quarantine legislation. A red-green channel system operates after the immigration check but travellers are not deemed to have made a declaration merely by selecting a channel.

Reservation: Recommended Practice 14 provides for the application of a flat-rate assessment to goods declared for home use under the facilities applicable to travellers, provided that the importation is of a non-commercial nature and that the aggregate value or quantity of the goods does not exceed the amounts laid down in national legislation. Australia does not apply duty free admission if they all within the normal passengers concessions. If not, the substantive rates of duty apply.

Reservation: Recommended Practice 16 provides that Customs should permit 2 litres of wine or 1 litre of spirits to be imported free of import duties and taxes by travellers. This is inconsistent with Australia's allowance for only 1.125 litres of alcoholic beverages (ie, wine or spirits).

– Chapter 2 – Postal traffic

– Chapter 3 – Means of transport for commercial use

– Chapter 4 – Stores

– Chapter 5 – Relief consignments

China, 15 juni 2000

China has accepted the following Specific Annexes/Chapters:

Specific Annex D – Customs warehouses and free zones

– Chapter 1 – Customs warehouses

Reservation: in respect of Recommended Practice 9.

Specific Annex G – Temporary admission

– Chapter 1 – Temporary admission

Reservation: in respect of Recommended Practices 16 and 21.

Japan, 26 juni 2001

Japan has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

– Chapter 1 – Formalities prior to the lodgement of the Goods declaration

– Chapter 2 – Temporary storage of goods

Reservation: Recommended Practice 3: Under the Japanese legislation, the Director General of the Customs may designate kinds of goods that may be admitted into the designated hozei area, wherever such designation is deemed necessary for the achievement of its purpose. Therefore, admission into temporary stores may be restricted to certain kinds of goods for reasons other than those stipulated in this Recommended Practice.

Specific Annex B – Importation

– Chapter 1 – Clearance for home use

– Chapter 3 – Relief from import duties and taxes

Reservation: Recommended Practice 7: The Japanese legislation does not grant relief from Customs duty and excise tax in respect of the goods referred to in paragraph (d). Moreover, in the Japanese legislation, there is no provision which grants relief from economic prohibitions and restrictions in respect of the goods referred to in paragraph (a) through.

Specific Annex C – Exportation

– Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones

– Chapter 1 – Customs warehouses

Reservation: Recommended Practice 5: Under the Japanese legislation, approval by the Customs is required whenever the foreign goods are stored in the hozei warehouse and the integrated hozei warehouse over 3 months. An approval is also needed whenever the goods are subject to laws and regulations other than the Customs law: in this case, permission or approval by the competent authorities is required before the Customs gives the approval with regard to the foreign goods. Consequently, the storage in the above-mentioned warehouse may be restricted for reasons other than listed in this Recommended Practice.

Reservation: Recommended Practice 7: Under the Japanese legislation,

in order for repayment of Customs duty and/or excise and tax to be granted on the condition that the imported goods are re-exported, such goods are required to be actually shipped for export after the export permission is granted. Therefore, such repayment is not granted if the goods are merely admitted into a Customs warehouse.

Reservation: Recommended Practice 8: The obligations under the temporary admission procedure are to pay Customs duty and/or excise tax relieved at the time of importation when the goods under the procedure are used for purpose other than stipulated in the laws and regulations and/or when such goods are not re-exported within the prescribed time limit. However, under the Japanese legislation, the obligations imposed on the goods under the temporary admission procedure are not suspended or discharged if the goods are merely admitted into a Customs warehouse.

Reservation: Recommended Practice 9: Under the Japanese legislation, exemption from excise tax in respect of goods intended for exportation shall be granted not after the exported goods are physically admitted into a Customs warehouse but after the goods have been permitted to be exported and also after the Customs have confirmed the actual shipment of the goods for export. Consequently, exemption from excise tax is not granted if the goods are merely admitted into a Customs warehouse.

Specific Annex E – Transit

– Chapter 1 – Customs transit

Reservation: Recommended Practice 17: Under Japanese legislation, Customs seals affixed by foreign Customs are not afforded the same legal protection as seals affixed by the Japanese Customs.

Reservation: Recommended Practice 25: Under the Japanese legislation, the Customs immediately collect the Customs duty when the goods that are transported under the Customs transit procedure do not arrive at their destination within the prescribed time limit even if all other requirements are met.

– Chapter 2 – Transshipment

Specific Annex G – Temporary admission

– Chapter 1 – Temporary admission

Reservation: Recommended Practice 5: With regard to temporary admission granted by certain international agreements, under the Japanese legislation, relief from Customs duty and excise tax is not granted to goods imported from the countries that have not concluded these agreements. Moreover, due to reciprocity, such relief may not be granted to goods imported from the countries that enter reservations to these agreements.

Reservation: Recommended Practice 9: Under the Japanese legislation, in principle, an import declaration (i.e. a written Goods declaration) is required for the importation of goods (including goods under the temporary admission procedure).

Reservation: Recommended Practice 16: Under the Japanese legislation,

the transfer of benefit of temporary admission (i.e. relief from import duties and taxes granted on condition that the goods are re-exported) from the original importer to any other person is authorized, provided that the conditions stipulated under the laws and regulations are satisfied. Nevertheless, the original importer continues to be under “the obligations of the first beneficiary of temporary admission”, namely the obligation to pay import duties and taxes in case that the goods are used for purpose other than stipulated in laws and regulations, and in case that they are not re-exported within the prescribed time limit.

Reservation: Recommended Practice 20: Under the Japanese legislation, concerning prohibitions or restrictions related to goods, there is no distinction between temporary admission and clearance for home use. Therefore, prohibited or restricted goods may be brought into the territory even if they are meant for temporary admission.

Reservation: Recommended Practice 21: Under the Japanese legislation, only the Customs office at which the security has been given (i.e. the office of importation) is entitled to discharge it.

Reservation: Recommended Practice 22: Under the Japanese legislation, relief from import duties and taxes based on temporary admission is not granted to “Goods imported as frontier traffic” referred to in paragraph (7). In addition, Japan has not concluded the Istanbul Convention; such relief is not necessarily granted to all goods referred to in paragraph (1) through (6) and in paragraph (8) through (10).

Reservation: Recommended Practice 23: Under the Japanese legislation, there are some goods to which even partial conditional relief from import duties and taxes are not granted, such as “Animals” referred to the Istanbul Convention.

Specific Annex H – Offences

– Chapter 1 – Customs offences

Reservation: Recommended Practice 15: Under the Japanese legislation, means of transport that have been seized or detained because of the use in the commission of a Customs offence, may not be released from seizure or detention but may be forfeited or confiscated, even though they satisfy the conditions stipulated in this Recommended Practice.

Specific Annex J – Special procedures

– Chapter 1 – Travellers

Reservation: Recommended Practice 6: “The dual-channel system” referred to in this Convention is a system of Customs control allowing travellers who are not required to pay duties and taxes to make declarations by choosing the green channel. Japan has not adopted “the dual-channel system” referred in this Convention. Under the Japanese legislation, travellers are required to make oral declarations, even though they choose the green channel.

Reservation: Recommended Practice 7: Under the Japanese legislation, the Director General of the Customs may require the submission of a

passenger list as a document corresponding to “a separate list of travellers”.

Reservation: Recommended Practice 15: Under the Japanese legislation, credit cards or bankcards are not accepted as a means of paying duties and taxes. Reservation: Recommended Practice 16: Under the Japanese legislation, crew entering Japan are allowed to import toilet water and perfume free of import duties and taxes not on the basis of their quantities as laid down in paragraph c) of this Recommended Practice, but on the basis of their value. While tobacco goods and alcoholic beverages are granted relief from import duties and taxes on a quantity basis, the other goods including toilet water and perfume are granted relief from import duties and taxes on a value basis when they are imported by crew entering Japan. If the total value of the goods other than tobacco goods and alcoholic beverages is below the limit specified in the Japanese legislation, no import duties and taxes are imposed.

Reservation: Recommended Practice 17: Under the Japanese legislation, if the total value of imported consignments brought to Japan by travellers for a third party exceeds JPY 10,000, no relief from import duties and taxes is granted even though the goods are of a non-commercial nature. In addition, when sensitive goods such as garments and footwear are imported as consignments by travellers for a third party, import duties and taxes are imposed even though their total value does not exceed JPY 10,000. Reservation: Recommended Practice 26: Under the Japanese legislation, a Customs document is always required to be submitted, and, if deemed necessary by the Customs, a security is also required to be given.

Reservation: Recommended Practice 37: Under the Japanese legislation, only the Customs office at which the security has been given (i.e. the office of importation) is entitled to discharge it.

- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores

Reservation: Recommended Practice 8: Under the Japanese legislation, the quantities of stores which are supplied to vessels during their stay in Japan shall be recorded not on a declaration concerning stores which has been required by the Customs but on a separate declaration.

Nieuw-Zeeland, 7 juli 2000

New Zealand has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration
- Chapter 2 – Temporary storage of goods

Specific Annex B – Importation

- Chapter 1 – Clearance for home use

- Chapter 2 – Re-importation in the same state
- Chapter 3 – Relief from import duties and taxes

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex E – Transit

- Chapter 1 – Customs transit
- Chapter 2 – Transshipment
- Chapter 3 – Carriage of goods coastwise

Specific Annex F – Processing

- Chapter 1 – Inward processing
- Chapter 3 – Drawback

Specific Annex G – Temporary admission

- Chapter 1 – Temporary admission

Specific Annex H – Offences

- Chapter 1 – Customs offences

Specific Annex J – Special procedures

- Chapter 1 – Travellers
- Chapter 2 – Postal traffic
- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores
- Chapter 5 – Relief consignments

Pakistan, 1 oktober 2004

Pakistan has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration

Specific Annex B – Importation

- Chapter 1 – Clearance for home use

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex J – Special procedures

- Chapter 1 – Travellers

Uganda, 27 juni 2002

Uganda has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration
- Chapter 2 – Temporary storage of goods

Specific Annex B – Importation

- Chapter 1 – Clearance for home use
- Chapter 2 – Re-importation in the same state
- Chapter 3 – Relief from import duties and taxes

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones

- Chapter 1 – Customs warehouses
- Chapter 2 – Free zones

Reservation: Recommended Practice 9: The reason for the reservation is that in Uganda, irrespective of the customs procedure under which goods are imported, a declaration must be made if goods exceed a specific value. The goods declaration is the main document used for purposes of monitoring and capturing statistics.

Specific Annex E – Transit

- Chapter 1 – Customs transit
- Chapter 2 – Transshipment
- Chapter 3 – Carriage of goods coastwise

Specific Annex F – Processing

- Chapter 1 – Inward processing
- Chapter 2 – Outward processing
- Chapter 3 – Drawback

Reservation: Recommended Practice 9: This reservation is made because National legislation provides that drawback shall be paid on presentation of proof of exit of goods.

- Chapter 4 – Processing of goods for home use

Specific Annex G – Temporary admission

- Chapter 1 – Temporary admission

Reservation: Recommended Practice 9: The reason for the reservation is that allowing temporary importation without a written goods declaration does not cater for the need to capture statistics of goods imported under this procedure.

Specific Annex H – Offences

- Chapter 1 – Customs offences

Specific Annex J – Special procedures

- Chapter 1 – Travellers
- Chapter 2 – Postal traffic
- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores
- Chapter 5 – Relief consignments

Specific Annex K – Origin

- Chapter 1 – Rules of origin
- Chapter 2 – Documentary evidence of origin
- Chapter 3 – Control of documentary evidence of origin

Verenigde Staten van Amerika, de, 6 december 2005

The United States have accepted the following Specific Annexes/
Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration¹⁾
- Chapter 2 – Temporary storage of goods¹⁾

Specific Annex B – Importation

- Chapter 1 – Clearance for home use¹⁾
- Chapter 2 – Re-importation in the same state¹⁾
- Chapter 3 – Relief from import duties and taxes¹⁾

Specific Annex C – Exportation

- Chapter 1 – Outright exportation¹⁾

Specific Annex D – Customs warehouses and free zones

- Chapter 1 – Customs warehouses¹⁾
- Chapter 2 – Free zones¹⁾

Specific Annex E – Transit

- Chapter 1 – Customs transit¹⁾
- Chapter 2 – Transshipment¹⁾
- Chapter 3 – Carriage of goods coastwise¹⁾

Specific Annex F – Processing

- Chapter 1 – Inward processing¹⁾
- Chapter 2 – Outward processing¹⁾
- Chapter 3 – Drawback¹⁾

¹⁾ De Verenigde Staten van Amerika hebben bij deze Hoofdstukken voorbehouden gemaakt die nog niet door de depositaris bekendgemaakt zijn.

Specific Annex G – Temporary admission
– Chapter 1 – Temporary admission¹⁾

Specific Annex J – Special procedures
– Chapter 3 – Means of transport for commercial use
– Chapter 4 – Stores¹⁾
– Chapter 5 – Relief consignments

Zimbabwe, 10 februari 2003

Zimbabwe has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory
– Chapter 1 – Formalities prior to the lodgement of the Goods declaration
– Chapter 2 – Temporary storage of goods

Specific Annex B – Importation
– Chapter 1 – Clearance for home use
– Chapter 2 – Re-importation in the same state
– Chapter 3 – Relief from import duties and taxes

Specific Annex C – Exportation
– Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones
– Chapter 1 – Customs warehouses
– Chapter 2 – Free zones

Specific Annex E – Transit
– Chapter 1 – Customs transit
– Chapter 2 – Transshipment
– Chapter 3 – Carriage of goods coastwise

Specific Annex F – Processing
– Chapter 1 – Inward processing
– Chapter 2 – Outward processing
– Chapter 3 – Drawback
– Chapter 4 – Processing of goods for home use

Specific Annex G – Temporary admission
– Chapter 1 – Temporary admission

Specific Annex H – Offences
– Chapter 1 – Customs offences

¹⁾ De Verenigde Staten van Amerika hebben bij deze Hoofdstukken voorbehouden gemaakt die nog niet door de depositaris bekendgemaakt zijn.

Specific Annex J – Special procedures

- Chapter 1 – Travellers
- Chapter 2 – Postal traffic
- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores
- Chapter 5 – Relief consignments

Specific Annex K – Origin

- Chapter 1 – Rules of origin
- Chapter 2 – Documentary evidence of origin
- Chapter 3 – Control of documentary evidence of origin

Zuid-Korea, 19 februari 2003

Korea has accepted the following Specific Annexes/Chapters:

Specific Annex A – Arrival of goods in a Customs territory

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration

Reservation: Recommended Practice 7: When the goods are entered into the Customs territory of Korea, cargo declaration should be filed at the Customs office which has jurisdiction over the place where the goods are located.

Reservation: Recommended Practice 11: For oriental medicines, precious and semi-precious stones (HS 7103-7104), iron scraps, vessels for dismantlement, and fishes (HS 0302-0305, only salted ones for 0305), the import declaration must be submitted to the Customs offices designated specially for that purpose. For instance, when oriental medicines enter Busan, a cargo declaration should be filed at the Busan Customs Office while an import declaration should be filed at the Incheon Customs Office.

- Chapter 2 – Temporary storage of goods

Specific Annex B – Importation

- Chapter 1 – Clearance for home use
- Chapter 3 – Relief from import duties and taxes

Reservation: Recommended Practice 7: Customs duties are imposed on some of the goods categorized under Recommended Practice 7 such as some of immigrant's removable articles.

Specific Annex C – Exportation

- Chapter 1 – Outright exportation

Specific Annex D – Customs warehouses and free zones

- Chapter 1 – Customs warehouses

Reservation: Recommended Practice 7: Customs duties are repaid at the time when goods are actually shipped and exported.

Reservation: Recommended Practice 8: The obligations imposed on temporarily imported goods are not suspended nor discharged upon admission to Customs warehouses.

Reservation: Recommended Practice 9: Internal duties and taxes are exempt or repaid when goods are actually shipped and exported.

– Chapter 2 – Free zones

Reservation: Recommended Practice 9: Goods declaration is required for goods introduced into a free zone directly from abroad regardless of availability of information.

Specific Annex E – Transit

– Chapter 2 – Transshipment

Specific Annex F – Processing

– Chapter 3 – Drawback

Reservation: Recommended Practice 5: Drawback is allowed for imported raw materials only when they are exported within 2 years from the date of import. The period cannot be extended.

Reservation: Recommended Practice 6: The deadline of application for drawback is within 2 years from the date of export. The period cannot be extended.

Reservation: Recommended Practice 9: Drawback for customs duties is not paid on deposit of the goods in a Customs warehouse but paid on shipment and exportation of the goods concerned.

Specific Annex G – Temporary admission

– Chapter 1 – Temporary admission

Reservation: Recommended Practice 9: A written Goods declaration is required for the goods, except for traveller's personal effects, to be granted with temporary admission.

Reservation: Recommended Practice 19: Placing the imported goods under another Customs procedures alone, for instance, admission to Customs warehouses, does not suspend nor terminate temporary admission. Temporary admission is terminated when the goods are shipped and exported.

Reservation: Recommended Practice 21: Release of securities should be requested to the customs collect or to whom the securities were provided.

Reservation: Recommended Practice 22: Among the goods listed in the Istanbul Agreement, temporary admission with tax relief is not granted to sports goods, goods intended for tourist promotion, animals and samples.

Reservation: Recommended Practice 23: Partial conditional relief from import duties and taxes is not granted to goods which are not included in Recommendation Practice 22 and goods in Recommended Practice which do not meet all the conditions for total conditional relief.

Specific Annex J – Special procedures

- Chapter 2 – Postal traffic
- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores
- Chapter 5 – Relief consignments

Reservation: Recommended Practice 6: Custom duties are imposed on motor vehicles under HS 8702 and 8703 as well as motor cycles under HS 8711.

G. INWERKINGTREDING

De bepalingen van het Protocol, de Aanhangels en de Bijlagen, die tussen partijen ingevolge artikel 6 van het Protocol de in rubriek J hieronder genoemde Overeenkomst met Bijlagen vervangen, zijn ingevolge artikel 3, derde lid, van het Protocol op 3 februari 2006 in werking getreden.

Voor de staten die na 3 februari 2006 hun akte van bekrachtiging of toetreding nederleggen, treedt het Protocol ingevolge artikel 3, vierde lid, in werking drie maanden na de datum van nederlegging van de akte.

Het Protocol is ingevolge artikel 3, derde lid, voor het *Koninkrijk der Nederlanden* op 3 februari 2006 in werking getreden.

Wat betreft het Koninkrijk der Nederlanden, geldt het Protocol alleen voor Nederland.

J. VERWIJZINGEN

Zie *Trb.* 2001, 162.

Verbanden

Het Protocol, met Aanhangsels en Bijlagen dient tussen de Staten die partij zijn bij het Protocol, met Aanhangsels en Bijlagen, ter vervanging van:

Titel : Internationale Overeenkomst inzake de vereenvoudiging en harmonisatie van douaneprocedures;
Kyoto, 18 mei 1973
Laatste *Trb.* : *Trb.* 1995, 216

Overige verwijzingen

Titel : Handvest van de Verenigde Naties;
San Francisco, 26 juni 1945
Laatste *Trb.* : *Trb.* 2004, 240

- Titel : Verdrag houdende instelling van een Internationale
Douaneraad;
Brussel, 15 december 1950
- Laatste *Trb.* : *Trb.* 2001, 156
- Titel : Internationaal Verdrag betreffende het geharmoni-
seerde systeem inzake de omschrijving en de
codering van goederen;
Brussel, 14 juni 1983
- Laatste *Trb.* : *Trb.* 2005, 278
- Titel : Overeenkomst inzake tijdelijke invoer;
Istanbul, 26 juni 1990
- Laatste *Trb.* : *Trb.* 2006, 59

Uitgegeven de *vierde* april 2006.

De Minister van Buitenlandse Zaken,

B. R. BOT