

WORLD TRADE ORGANIZATION

RESTRICTED
TCA/TSC/W/4
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(99-5543)

Committee on Trade in Civil Aircraft

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CIVIL/MILITARY IDENTIFICATION FOR DOMESTIC CUSTOMS PURPOSES

Communication from Bulgaria

The following communication has been received on 30 May 1999 from the Permanent Mission of Bulgaria.

Products of the civil as well as the military aircraft industry are eligible for duty-free treatment on importation into Bulgaria on the basis of different legal provisions:

The products covered by the Agreement on Trade in Civil Aircraft are included in the Bulgarian Customs Tariff with zero rates of duty, with the following footnote reference:

"Entry under this subheading is subject to the conditions laid down in the provisions of Chapter 31 'Admission of goods with favourable treatment by reason of their end-use' of the implementing Regulation of the Customs Act."

For the purposes of relief from customs duty the term "civil aircraft" means aircraft other than aircraft used and registered for military or similar purposes (in military or similar services).

Relief from customs duties for military aircraft is provided for in Chapter 58 "Special authorizations of duty free import", Article 751 of the Implementing Regulation of the Customs Act.
