

Form and Lay-Out of Customs Tariffs

1. On the 29th November, 1957, the Customs Co-operation Council of Brussels adopted a Recommendation concerning the Form and Lay-Out of Customs Tariffs.
2. The Recommendation draws the attention of Member States to Article II of the Convention on Nomenclature for the Classification of Goods in Customs Tariffs which authorises Member States to make certain textual adaptation to the Nomenclature text when compiling their national tariffs and at the same time points out the importance of reconciling this authority with the fundamental principle of ensuring the highest degree of comparability between all Customs tariffs based on the Brussels Nomenclature.
3. The Recommendation therefore enjoins Member States, when preparing their national tariffs, to follow as closely as possible the form and lay-out of the Nomenclature and in particular to maintain the numbering of the Section and Chapter Notes and the lettering of their sub-paragraphs.
4. On the 31st August, 1964, the Import and Export Duties Ordinance (Cap.122) was repealed and was re-enacted as the Import Duties Act, 1964, (Act No.XI of 1964) with provisions to bring into effect a Customs Tariff formulated on the Brussels Nomenclature. Thus the Nomenclature of the Malta Customs Tariff is based on the Nomenclature for the Classification of Goods in Customs Tariffs and is interpreted in accordance with the Explanatory Notes to the Brussels Nomenclature published by the Customs Co-operation Council.
5. In the light of the foregoing there should be no difficulty in Malta's acceptance of this Recommendation.
6. Acceptance of this Recommendation would not require the introduction of any legislation.
7. The Crown Advocate General has been consulted on the matter under reference and has advised that the Malta Government may adhere to the Recommendation in question.
8. Hon. Ministers are requested to signify their approval of Malta's acceptance of this Recommendation.