

No. 496

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**NETHERLANDS, BELGIUM  
and  
LUXEMBOURG**

**Protocol to the Belgo-Luxembourg-Netherlands Customs Convention, signed at London on 5 September 1944. Signed at Brussels, on 22 December 1947**

*Dutch and French official texts communicated by the Permanent Representative of the Netherlands to the United Nations. The registration took place on 7 July 1949.*

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**PAYS-BAS, BELGIQUE  
et  
LUXEMBOURG**

**Protocole à la Convention douanière belgo-luxembourgeoise-néerlandaise, signée à Londres le 5 septembre 1944. Signé à Bruxelles, le 22 décembre 1947**

*Textes officiels néerlandais et français communiqués par le représentant permanent des Pays-Bas auprès de l'Organisation des Nations Unies. L'enregistrement a eu lieu le 7 juillet 1949.*

## TRANSLATION — TRADUCTION

No. 496. PROTOCOL<sup>1</sup> TO THE BELGO-LUXEMBOURG-NETHERLANDS CUSTOMS CONVENTION, SIGNED AT LONDON ON 5 SEPTEMBER 1944. SIGNED AT BRUSSELS, ON 22 DECEMBER 1947

The Government of Her Majesty the Queen of the Netherlands,  
on the one hand,

and the Government of His Majesty the King of the Belgians,  
acting on his own behalf and on behalf of the Government of Her Royal  
Highness the Grand Duchess of Luxembourg,  
on the other,

recognizing the need to make certain amendments to the customs tariff attached as annex II to the Customs Convention signed at London on 5 September 1944, and to the Protocol to that Convention signed at The Hague on 14 March 1947, have for the purpose appointed as their plenipotentiaries:

for the Government of Her Majesty the Queen of the Netherlands:

His Excellency Baron B. Ph. van Harinxma thoe Slooten, Ambassador Extraordinary and Plenipotentiary at Brussels,

for the Government of His Majesty the King of the Belgians:

Mr. Paul-Henri Spaak, Prime Minister and Minister of Foreign Affairs,  
and have agreed upon the following provisions:

*Article 1*

In the tariff which forms an integral part of the Belgo-Luxembourg-Netherlands Customs Convention signed at London on 5 September 1944 and the text of which has been defined and interpreted by the Protocol signed at The Hague on 14 March 1947, items 153 to 156 shall read as follows:

<sup>1</sup> Came into force provisionally on 1 January 1948 and definitively on 1 July 1948, upon the exchange of instruments of ratification at The Hague, in accordance with article 4.

<i>No.</i>	<i>Description of goods</i>	<i>Duty applicable</i>
153	<i>Wines and grape must:</i>	
	<i>a.</i> in containers, containing more than 2 litres.....	fr. 600 <sup>1</sup> or f. 36.32 <sup>1</sup> per hl.
	<i>b.</i> others .....	fr. 1652 or f. 100 per hl.
	<i>Notes:</i> 1. "Wine" is understood to be the product of the alcoholic fermentation of the grape or the must of fresh grapes. Wines which, by absence of colour resemble rectified alcohol are classified as liqueurs of item 159.	
	2. Wines registering more than 21° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade are classified as liqueurs of item 159.	
154	<i>Sparkling wines</i> .....	fr. 4200 or f. 254.24 per hl.
155	<i>Wines prepared with aromatic plants (vermouth and the like):</i>	
	<i>a.</i> in containers, containing more than 2 litres.....	fr. 2000 or f. 121.07 per hl.
	<i>b.</i> others .....	fr. 2500 or f. 151.33 per hl.
156	<i>Other fermented beverages:</i>	
	<i>a.</i> Ciders and perries:	
	1. sparkling .....	fr. 4200 or f. 254.24 per hl.
	2. still:	
	A. in containers containing more than 2 litres.....	fr. 600 <sup>1</sup> or f. 36.32 <sup>1</sup> per hl.
	B. others .....	fr. 1652 or f. 100 per hl.
	<i>b.</i> Hydromel and others:	
	1. sparkling .....	fr. 4200 or f. 254.24 per hl.
	2. still:	
	A. in containers containing more than 2 litres.....	fr. 600 <sup>1</sup> or f. 36.32 <sup>1</sup> per hl.
	B. others .....	fr. 1652 or f. 100 per hl.
	<i>Notes:</i> 1. The product resulting from the fermentation of dried grapes with water is also included under item 156b.	
	2. Fermented beverages of item 156 registering more than 15° on the Gay-Lussac alcoholometer at a temperature of 15 degrees centigrade are classified as spirits of item 157. When they register more than 21° they are classified as liqueurs of item 159.	

<sup>1</sup>Type beverages registering more than 12° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade are subject to an additional duty of frs. 11.60 or f. 0.70 the hectolitre for each tenth of a degree of alcohol in excess of 12°.

## Article 2

The Netherlands and the Belgo-Luxembourg Economic Union shall levy an excise duty of fr. 600 or f. 36.32 the hectolitre on beverages obtained in their respective territories by fermentation of the juice or musts of fruits, with or without the addition of water or sugar, which do not register more than 15° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade.

If such beverages register more than 12° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade, an additional excise duty of fr. 10.60 or f. 0.64 the hectolitre shall be levied for each tenth of a degree of alcohol in excess of 12°.

On the proposal of the Customs Administrative Board, the competent Ministers may, on conditions determined by them, exempt from the duties to which the two preceding paragraphs refer beverages manufactured in the factory itself from the juice or musts of fresh fruits.

### *Article 3*

The Netherlands and the Belgo-Luxembourg Economic Union shall levy on fermented beverages—other than beer—rendered or having become sparkling in their respective territories a special excise duty to be established as follows:

(a) Cider or perry fr. 300 or f. 18.16 the hectolitre.

Cider or perry is understood to be the beverage obtained by the fermentation of apple or pear juice without the addition of sugar.

(b) Beverages not referred to in subparagraph (a), manufactured from fruits other than fresh or dried grapes, fr. 1200 or f. 72.64 the hectolitre.

(c) Other sparkling fermented drinks, fr. 2400 or f. 145.28 the hectolitre.

Subparagraphs (a) and (b) are applicable only to beverages in respect of which the conditions established by the competent Ministers on the proposal of the Customs Administrative Board are observed.

### *Article 4*

The present protocol shall be considered as an integral part of the Customs Convention.

The present protocol shall be ratified; the exchange of instruments of ratification shall take place at The Hague as soon as possible.

The present protocol shall enter into force provisionally on the same date as the Customs Convention of which it is a part.

DONE at Brussels, 22 December 1947, in two copies in Dutch and French, the two texts being equally authentic.

(Signed) VAN HARINXMA THOE SLOOTEN  
(Signed) P.-H. SPAAK