

No. 1654

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**BELGIUM, LUXEMBOURG  
and  
NETHERLANDS**

**Convention (with protocol and declaration) relating to the unification of excise duties and of fees for the warranty of articles of precious metals. Signed at The Hague, on 18 February 1950**

*Official texts: French and Dutch.*

*Registered by Belgium on 6 March 1952.*

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**BELGIQUE, LUXEMBOURG  
et  
PAYS-BAS**

**Convention (avec protocole et déclaration) portant unification des droits d'accise et de la rétribution pour la garantie des ouvrages en métaux précieux. Signée à La Haye, le 18 février 1950**

*Textes officiels français et néerlandais.*

*Enregistrée par la Belgique le 6 mars 1952.*

[TRANSLATION — TRADUCTION]

No. 1654. CONVENTION<sup>1</sup> BETWEEN THE KINGDOM OF BELGIUM, THE GRAND DUCHY OF LUXEMBOURG AND THE KINGDOM OF THE NETHERLANDS RELATING TO THE UNIFICATION OF EXCISE DUTIES AND OF FEES FOR THE WARRANTY OF ARTICLES OF PRECIOUS METALS. SIGNED AT THE HAGUE, ON 18 FEBRUARY 1950

His Royal Highness the Prince Regent, on behalf of His Majesty the King of the Belgians, and Her Royal Highness the Grand Duchess of Luxembourg, on the one hand, and

Her Majesty the Queen of the Netherlands, on the other,

Convinced that it is desirable, inasmuch as it is likely to promote the completion of an economic union between the Belgo-Luxembourg Economic Union and the Netherlands, to abolish certain excise duties and to unify the bases and rates of other excise duties and to establish identical systems for the State warranty of platinum, gold and silver articles,

Have decided to conclude a Convention for the purpose and have appointed as their Plenipotentiaries :

His Royal Highness the Prince Regent, on behalf of His Majesty the King of the Belgians :

His Excellency Mr. E. Graeffe, Ambassador Extraordinary and Plenipotentiary of the Kingdom of Belgium,

Her Royal Highness the Grand Duchess of Luxembourg :

His Excellency Mr. Auguste Collart, Envoy Extraordinary and Minister Plenipotentiary of the Grand Duchy of Luxembourg, and

Her Majesty the Queen of the Netherlands :

His Excellency Mr. D. U. Stikker, Minister of Foreign Affairs,

Who, having exchanged their full powers, found in good and due form, have agreed as follows :

CHAPTER I. — EXCISE DUTIES ABOLISHED

Article 1

§ 1. In the Belgo-Luxembourg Economic Union the excise duty on coffee, benzol, vinegars and acetic acid, margarine and other processed fats, matches and lighters, glucoses and maltose shall be abolished.

<sup>1</sup> Came into force on 19 November 1951 by the exchange of instruments of ratification at Brussels. However, in accordance with article 22, the provisions of article 19 have effect retroactively from 1 January 1948. This Convention is not applicable to the territories of the Belgian Congo and Ruanda-Urundi.

§ 2. In Belgium the excise duty on mineral waters, whether natural or artificial, carbonated or sterilized waters and carbonated or sparkling lemonades shall be abolished.

#### Article 2

In the Netherlands the excise duty on slaughtering, salt, methylene and methylic alcohol, and cigarette paper shall be abolished.

### CHAPTER II. — JOINT EXCISE DUTIES

#### *Alcohol*

#### Article 3

§ 1. In the Netherlands and in the Belgo-Luxembourg Economic Union an excise duty of 11.93 florins or 157 francs the hectolitre per degree on the Gay-Lussac alcoholometer at a temperature of 15° centigrade shall be levied on ethylic alcohol and products containing ethylic alcohol manufactured in those territories.

§ 2. § 1 shall not apply to the following products :

- (a) Beers;
- (b) Wines and other fermented fruit beverages, whether sparkling or still, referred to in articles 9 and 10 of this Convention;
- (c) Other products containing ethylic alcohol manufactured by means of alcohol on which excise duty has already been levied.

§ 3. In Belgium the reduction of excise duty granted to agricultural distillers under existing legal provisions shall be continued. This reduction may not exceed 3 francs or 4.50 francs per hectolitre and per degree on the Gay-Lussac alcoholometer at a temperature of 15° centigrade, according as the factory's total production during a calendar year is less or more than 10,000 litres at 100°, temperature 15°.

§ 4. In the Grand Duchy of Luxembourg tax may be levied at a flat rate in the case of distilleries with an annual production not exceeding 2,000 litres of alcohol at 100° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade and employing the following materials exclusively :

- (a) Cereals or other farinaceous materials;
- (b) Fruits, berries, wines, musts, lees of wine or roots gathered in the Grand Duchy of Luxembourg.

In distilleries not taxed at a flat rate employing cereals or other farinaceous materials actual production may not exceed the quantity of dutiable alcohol by more than 10 per cent.

§ 5. In the Grand Duchy of Luxembourg agricultural distilleries established at the date of the entry into force of this Convention which are not taxed at a flat rate and satisfy the requirements laid down by the Belgo-Luxembourg Convention concerning alcohol of 23 May 1935<sup>1</sup> shall be granted a reduction of excise duty which may not exceed, per litre of alcohol at 100° on the Gay-Lussac alcoholometer, at a temperature of 15° centigrade :

(a) 4.50 francs for the part of the distillery's production not in excess of 10,000 litres annually at 100°, temperature 15°;

(b) 3 francs for the distillery's production in excess of 10,000 litres at 100°, temperature 15°.

§ 6. The total amount of alcohol produced by the agricultural distilleries, whether taxed at a flat rate or not, established in the Grand Duchy of Luxembourg, which may be introduced during a calendar year into the territory of the Netherlands and Belgium combined, may not exceed 1,000,000 litres at 100° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade.

Of this total the amount of alcohol from distilleries employing fruits, berries, wines, musts, lees of wine or roots gathered in the Grand Duchy of Luxembourg, may not exceed 300,000 litres.

#### Article 4

The following rates of excise duty shall be levied on ethylic alcohol and products containing ethylic alcohol, other than beers and wines, and on other fermented beverages classified under items 153 to 156 of the tariff of import duties at the time of their importation into the Netherlands and into the Belgo-Luxembourg Economic Union :

(a) Ethylic alcohol and spirits :

1. Those not registering more than 65° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade imported in containers holding not more than 2 litres : 775.20 florins or 10,200 francs the hectolitre;

2. Others, for each degree on the Gay-Lussac alcoholometer at a temperature of 15° centigrade : 11.93 florins or 157 francs the hectolitre.

(b) Liqueurs and other sweetened or merely aromatized spirituous beverages :

1. Those not registering more than 15° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade : 178.95 florins or 2,355 francs the hectolitre;

2. Those registering more than 15° but not more than 65° on the Gay-Lussac alcoholometer at a temperature of 15° centigrade : 775.20 florins or 10,200 francs the hectolitre.

<sup>1</sup> League of Nations, *Treaty Series*, Vol. CLXI, p. 347, and United Nations, *Treaty Series*, Vol. 110, p. 21.

3. Others, for each degree on the Gay-Lussac alcoholometer at a temperature of 15° centigrade : 11.93 florins or 157 francs the hectolitre.

(c) All other products containing ethylic alcohol and registering as follows on the Gay-Lussac alcoholometer at a temperature of 15° centigrade :

1. More than 5° but not more than 10° : 119.30 florins or 1,570 francs the hectolitre;

2. More than 10° but not more than 20° : 238.60 florins or 3,140 francs the hectolitre;

3. More than 20° but not more than 35° : 417.55 florins or 5,495 francs the hectolitre;

4. More than 35° but not more than 50° : 596.50 florins or 7,850 francs the hectolitre;

5. More than 50° but not more than 75° : 894.75 florins or 11,775 francs the hectolitre;

6. More than 75° : 1,193 florins or 15,700 francs the hectolitre.

#### Article 5

The alcoholic strength of the dutiable products referred to in articles 3 and 4 shall be reckoned in degrees and tenths of degrees. The temperature shall be registered in degrees and half degrees.

In calculating the excise duty fractions of a decilitre shall be reckoned as a decilitre.

#### Article 6

In Belgium and in the Grand Duchy of Luxembourg the special consumption tax on alcohol, spirits, liqueurs and other alcoholic fluids shall be abolished.

#### *Beer*

#### Article 7

§ 1. In the Netherlands and in the Belgo-Luxembourg Economic Union the following rates of excise duty per hectolitre and per degree of wort shall be levied on beers manufactured in those territories :

(a) For the first 50,000 hectolitre-degrees : 1.88 florins or 24.80 francs;

(b) From 50,001 to 1,250,000 hectolitre-degrees : 2.26 florins or 29.70 francs;

(c) Over 1,250,000 hectolitre-degrees : 2.51 florins or 33 francs.

During the twelve months following the entry into force of this Convention, however, the first two scales shall be established as follows :

(a) For the first 60,000 hectolitre-degrees : 1.88 florins or 24.80 francs;

(b) From 60,001 to 1,250,000 hectolitre-degrees : 2.26 florins or 29.70 francs;

§ 2. The number of hectolitre-degrees shall be expressed in round numbers. It shall be the product of the volume of the worts at 17 1/2° centigrade and of the difference between the density of the worts and that of pure water, each of these densities being determined at the aforesaid temperature. The volume shall be expressed in hectolitres, fractions of a hectolitre being disregarded; the difference in density shall be expressed in degrees and in tenths of a degree, fractions of a tenth of a degree being disregarded. Each degree shall represent one hundredth part of the density of pure water at 17 1/2° centigrade.

§ 3. In applying the scales set out in paragraph 1, account shall be taken of the number of hectolitre-degrees of worts derived from the gyles liable to duty prepared in any one brewery during a calendar year. If a taxpayer has worked the brewery for only part of a calendar year, the number of hectolitre-degrees referred to in paragraph 1 shall be reduced for that year in proportion to the length of time he has worked it.

#### Article 8

An excise duty of 15.20 florins or 200 francs per hectolitre shall be levied on beers of all kinds imported into the Netherlands and into the Belgo-Luxembourg Economic Union.

#### *Fermented fruit beverages*

#### Article 9

In the Netherlands and in the Belgo-Luxembourg Economic Union an excise duty of 45.60 florins or 600 francs the hectolitre shall be levied on the beverages obtained in those territories by fermentation of the juice or musts of fruit, 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 0.81 florin or 10.60 francs 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.

*Sparkling fermented beverages*

## Article 10

In the Netherlands and in the Belgo-Luxembourg Economic Union an excise duty shall be levied on fermented beverages—other than beer—rendered or having become sparkling in their territories, to be established as follows :

(a) Cider or perry : 11.40 florins or 150 francs 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 sub-paragraph (a) manufactured from fruits other than fresh or dried grapes : 57 florins or 750 francs the hectolitre.

(c) Other sparkling fermented drinks : 114 florins or 1,500 francs the hectolitre.

Sub-paragraphs (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.

*Sugars*

## Article 11

In the Netherlands and in the Belgo-Luxembourg Economic Union the following rates of excise duty shall be levied on beet or cane sugars manufactured in their territories :

per 100 kg. (net weight)

(a) Raw sugars—other than sugars known as “white factory powders”—and brown and bastard sugars : 13.45 florins or 177 francs.

(b) Liquid sugars and invert sugars : 0.14 florin or 1.84 francs by percentage of sugar content.

(c) Refinery syrups : 3.50 florins or 46 francs.

(d) Others : 14 florins or 184 francs.

(e) Molasses unfit for human consumption : exempt.

## Article 12

On importation into the Netherlands and into the Belgo-Luxembourg Economic Union the following rates of excise duty shall be levied on sugars and products with sugar added :

(a) Beet, cane and similar sugars : a duty equal to that established in article 11, sub-paragraphs (a) to (d);

(b) Products, other than liqueurs and other spirituous beverages, with the following proportions of beet, cane or similar sugars added :

per 100 kg. (net weight)

1. 10 to 50 per cent : 7 florins or 92 francs;
2. Over 50 per cent : 14 florins or 184 francs.

(c) Molasses and all other products unfit for human consumption : exempt.

#### Article 13

In calculating the excise duty referred to in articles 11 and 12 fractions of a kilogramme shall be reckoned as a kilogramme.

#### Article 14

§ 1. Manufacturers of invert sugars established in the territory of the Belgo-Luxembourg Union at the date of the entry into force of this Convention may receive a reduction of the excise duty referred to in article 11 and in article 12, sub-paragraph (a), for the sugars they process in their factory into invert sugars.

§ 2. The amount of and conditions for granting the reduction of excise duty referred to in § 1 shall be determined by the Minister of Finance of Belgium on the proposal of the Customs Administrative Board.

### *Tobacco*

#### *Article 15*

In the Netherlands and in the Belgo-Luxembourg Economic Union the excise duty on manufactured tobaccos, whether domestic or foreign, shall be levied at the following rates and on the following bases :

(a) Unpierced cigars weighing 3 1/2 kilogrammes or more per 1,000 units . . . . .	27 %	} of the retail price in accordance with a scale established, with a basic minimum price, if necessary, by the competent Ministers
(b) Other cigars . . . . .	33 %	
(c) Cigarettes . . . . .	62 %	
(d) Pipe tobacco, snuff and chewing tobacco sold dry . . . . .	40 %	
(e) Moist chewing tobacco : 0.08 florin or 1 franc per kilogramme.		

### *Mineral oils*

#### Article 16

§ 1. Light mineral oils derived from the processing of petroleum, lignite, peat, schist, and other oils, whether manufactured in or imported into the



Netherlands or the Belgo-Luxembourg Economic Union, shall be liable to an excise duty of 16.65 florins or 219 francs per hectolitre at a temperature of 15° centigrade.

§ 2. In the Netherlands the special import duty on benzine shall be abolished.

§ 3. In the Belgo-Luxembourg Economic Union the excise duty levied on mineral oils other than light oils shall be abolished.

#### Article 17

On importation into the Netherlands and into the Belgo-Luxembourg Economic Union the following rates of excise duty shall be levied on products containing light mineral oils of the kinds referred to in article 16 :

(a) Products containing more than 10 per cent but not more than 50 per cent of light mineral oils by volume : 8.30 florins or 109 francs per hectolitre;

(b) Products containing more than 50 per cent of light mineral oils by volume : 16.65 florins or 219 francs per hectolitre.

### CHAPTER III. — GENERAL PROVISIONS REGARDING JOINT EXCISE DUTIES

#### Article 18

On the proposal of the Customs Administrative Board, measures shall be adopted in the Netherlands and in the Belgo-Luxembourg Economic Union to ensure the unification of the provisions of statutes and regulations relating to the levying of excise duties for which a common system is established by this or any other Convention.

#### Article 19

§ 1. The goods for which a common excise system is established may be despatched from the Netherlands to the Belgo-Luxembourg Economic Union and *vice versa* without collection or restitution of or exemption from excise duties on import or export.

§ 2. The excise duties levied by one of the Contracting Parties on goods excisable under a common system which are despatched from its territory to that of another Party shall accrue to the latter. Settlements between the Parties shall be made in accordance with the rules established by the competent Ministers, on the proposal of the Customs Administrative Board.

CHAPTER IV. — FEES FOR THE WARRANTY OF PLATINUM,  
GOLD AND SILVER ARTICLES

Article 20

§ 1. In the Netherlands, in Belgium and in Luxembourg the following fees shall be levied for State warranty of the fineness of platinum, gold and silver articles :

- (a) Platinum articles : 22 florins or 300 francs per 100 grammes;
- (b) Gold articles : 15 florins or 200 francs per 100 grammes;
- (c) Silver articles : 0.70 florin or 10 francs per 100 grammes.

§ 2. On the proposal of the Customs Administrative Board, the Governments may alter the rates laid down in § 1 in order to adjust them to the costs of furnishing such warranty.

§ 3. The fineness of platinum, gold and silver articles which may be warranted by an official mark in the Netherlands, in Belgium and in Luxembourg shall be as follows :

For platinum, including iridium incorporated in platinum alloys : 950 parts per thousand;

For gold : 833, 750 and 585 parts per thousand;

For silver : 925 and 835 parts per thousand.

In each of the countries the competent Minister may permit such objects as may be designated by him to be warranted as silver articles at a fineness of 800 parts per thousand.

§ 4. The fees levied for warranty shall not be reimbursed on the exportation of platinum, gold and silver articles from the Netherlands, Belgium or Luxembourg.

§ 5. Platinum, gold and silver articles bearing the official mark of warranty by the Netherlands, Belgium or Luxembourg imported into the territory of one of the other Contracting Parties may not be marked with the official mark in the country of import.

§ 6. The Governments shall decide by agreement the measures required for the application of the provisions of this article.

CHAPTER V. — FINAL PROVISIONS

Article 21

This Convention supersedes :

(a) Articles 2 and 3 of the Protocol signed at Brussels on 22 December 1947<sup>1</sup> to the Belgo-Luxembourg-Netherlands Customs Convention of 5 September 1944;

<sup>1</sup> United Nations, *Treaty Series*, Vol. 32, p. 143, and p. 294 of this volume.

(b) The Convention on the Unification of Excise Duties concluded at The Hague on 16 September 1948 and the Protocol of 19 May 1949 relating to that Convention.

#### Article 22

The measures set forth in this Convention shall come into force at dates to be decided by common agreement. The provisions set forth in article 19 shall, however, take effect from 1 January 1948 in respect of the excise duty on beverages obtained by fermentation of the juice or musts of fruits and the excise duty on sparkling fermented beverages.

#### Article 23

The present Convention may be terminated at any time subject to one year's prior notice.

#### Article 24

This Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.

IN WITNESS WHEREOF the aforesaid Plenipotentiaries have signed this Convention and affixed thereto their seals.

DONE at The Hague, 18 February 1950, in three copies, in French and Dutch, the two texts being equally authentic.

(Signed) A. COLLART

(Signed) E. GRAEFFE

(Signed) D. U. STIKKER

### PROTOCOL TO THE CONVENTION BETWEEN THE KINGDOM OF BELGIUM, THE GRAND DUCHY OF LUXEMBOURG AND THE KINGDOM OF THE NETHERLANDS RELATING TO THE UNIFICATION OF EXCISE DUTIES AND OF FEES FOR THE WARRANTY OF ARTICLES OF PRECIOUS METALS

At the time of signing the Convention concluded this day relating to the unification of excise duties and of fees for the warranty of articles of precious metals, the undersigned plenipotentiaries have furthermore agreed upon the following provisions, which shall form an integral part of the Convention :

#### *Sole article*

In relation to the reduction of the excise duty provided for in article 10 of the aforesaid Convention, the sparkling wines classified under item 154 of the

tariff of import duties annexed to the Belgo-Luxembourg-Netherlands Customs Convention shall be included in the schedule of goods liable to luxury tax at the time of sale by the manufacturer or at the time of importation as soon as the unified system in the matter of turnover tax (*omzetbelasting* and *taxe sur le chiffre d'affaires*) comes into force.

DONE at The Hague, 18 February 1950, in three copies, in French and Dutch, the two texts being equally authentic.

(Signed) E. GRAEFFE

(Signed) A. COLLART

(Signed) D. U. STIKKER

DECLARATION BY LUXEMBOURG WITH REGARD TO THE CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS, THE KINGDOM OF BELGIUM AND THE GRAND DUCHY OF LUXEMBOURG RELATING TO THE UNIFICATION OF EXCISE DUTIES AND OF FEES FOR THE WARRANTY OF ARTICLES OF PRECIOUS METALS

At the time of signing the Convention concluded this day relating to the unification of excise duties and of fees for the warranty of articles of precious metals, the undersigned, plenipotentiary of the Grand Duchy of Luxembourg, made the following declaration in the presence of the plenipotentiaries of the Kingdom of the Netherlands and of the Kingdom of Belgium :

“ Owing to the economic position of the brewing industry in the Grand Duchy, the Luxembourg Government considers that it must restore to it for a temporary period terminating on 31 December 1950 part of the additional excise derived from the application of the tariff in article 7 in relation to the Belgo-Luxembourg tariff in force before 12 March 1948. If it deems it necessary to prolong the aforesaid period, the Luxembourg Government reserves its right to discuss the matter with the Belgian and Netherlands Governments, it being understood that such prolongation shall not exceed a period of two years dating from 1 January 1951.”

DONE at The Hague, 18 February 1950, in three copies, in French and Dutch, the two texts being equally authentic.

(Signed) A. COLLART