

No. 6539

**GUATEMALA, EL SALVADOR, HONDURAS,
NICARAGUA and COSTA RICA**

**Multilateral Treaty on Free Trade and Central American
Economic Integration (with annexes). Signed at
Tegucigalpa, on 10 June 1958**

Official text: Spanish.

*Registered by the Organization of Central American States, acting on behalf of the
Contracting Parties in accordance with article XXVIII of the Treaty, on 25 February 1963.*

**GUATEMALA, SALVADOR, HONDURAS,
NICARAGUA et COSTA RICA**

**Traité multilatéral de libre-échange et d'intégration écono-
mique de l'Amérique centrale (avec annexes). Signé
à Tegucigalpa, le 10 juin 1958**

Texte officiel espagnol.

*Enregistré par l'Organisation des États d'Amérique centrale, agissant au nom des
Parties contractantes conformément à l'article XXVIII du Traité, le 25 février 1963.*

[TRANSLATION — TRADUCTION]

No. 6539. MULTILATERAL TREATY¹ ON FREE TRADE
AND CENTRAL AMERICAN ECONOMIC INTEGRATION
BETWEEN GUATEMALA, EL SALVADOR, HONDURAS,
NICARAGUA AND COSTA RICA. SIGNED AT TEGUCI-
GALPA, ON 10 JUNE 1958

The Governments of the Republic of Guatemala, El Salvador, Honduras, Nicaragua and Costa Rica, desirous of intensifying and strengthening their common bonds of origin and brotherhood, and with a view to effecting the progressive integration of their economies ensuring the development of their markets, promoting the production and exchange of goods and services and raising the standards of living and employment of their respective populations, thereby contributing to the re-establishment of the economic unity of Central America, have agreed to conclude the present Multilateral Treaty on Free Trade and Central American Economic Integration, which shall be progressively implemented, and for that purpose have appointed as their respective plenipotentiaries :

H. E. The President of the Republic of Guatemala : José Guirola Leal, Minister of Economic Affairs ;

H. E. The President of the Republic of El Salvador : Alfonso Rochac, Minister of Economic Affairs ;

H. E. The President of the Council of Ministers, exercising the powers of the Executive of the Republic of Honduras : Fernando Villar, Minister of Economic Affairs and Finance ;

H. E. The President of the Republic of Nicaragua : Enrique Delgado, Minister of Economic Affairs ;

H. E. The President of the Republic of Costa Rica : Wilburg Jiménez Castro, Vice-Minister of Economic Affairs and Finance ;

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

¹ In accordance with article XXVIII, the Treaty came into force in respect of El Salvador, Guatemala and Nicaragua on 2 June 1959, the date of deposit of the third instrument of ratification, and in respect of Honduras on 22 April 1960. The instruments of ratification were deposited with the Secretary-General of the Organization of Central American States on the dates indicated :

Nicaragua	17 February	1959
El Salvador	29 April	1959
Guatemala	2 June	1959
Honduras	22 April	1960

CHAPTER I

TRADE RÉGIME

Article I

With a view to creating a customs union between their respective territories as soon as conditions are favourable, the Contracting States hereby agree to establish a free-trade régime, which they shall endeavour to perfect within a period of ten years from the date on which the present Treaty enters into force. To that end, they resolve to abolish as between their territories the customs duties, charges and conditions hereinafter mentioned, in respect of the commodities specified in the appended schedule constituting annex A to this Treaty.

Consequently, the natural products of the Contracting States and the articles manufactured in their territories, provided that they are included in the aforesaid schedule, shall be exempt from import and export duties as well as taxes dues and charges levied on imports or exports or on the occasion of importation or exportation, whether they be of a national, municipal or any other nature and whatever, their purpose.

The exemptions stipulated in this article shall not include charges for lighterage, wharfage, warehousing or handling of goods or any other charges which may legitimately be levied for port, warehouse or transport services ; nor shall they include exchange differentials resulting from the existence of two or more rates of exchange or from other exchange regulations of the Contracting States.

When a commodity or article included in the annexed schedule is subject to internal taxes, charges or duties of any kind levied on production, sale, distribution or consumption in any of the Contracting States, the State concerned may levy an equivalent amount on similar goods imported from another Contracting State.

Article II

Goods originating in the territory of any of the Contracting States and included in the schedule appended to this Treaty shall be accorded in all the Contracting States the same treatment as domestic goods and shall be exempt from any quota or other restrictions except for such measures as may be legally applicable in the territories of the Contracting States for reasons of public health, security or police control.

Article III

Goods originating in any of the Contracting States and which are not included in the annexed schedule shall be accorded unconditional and unlimited most-favoured-nation treatment in the territory of the other Contracting States.

The above treatment shall not, however, be extended to concessions granted pursuant to other free trade treaties concluded between Central American States.

Article IV

The Contracting States, convinced of the necessity of equalizing their customs tariffs and firmly determined to establish a customs union between their territories, undertake, subject to the opinion of the Central American Trade Commission referred to hereinbelow, to equalize the duties and other charges imposed by them individually on imports of goods listed in the schedule appended hereto, or which may be subsequently included therein, and on their principal raw materials and the necessary containers.

For the purposes indicated in the preceding paragraph, the Commission shall prepare and submit to the Contracting Governments, within a period, not exceeding one year, the appropriate draft contractual agreement or agreements for the equalization of import duties.

Article V

The Governments of the Contracting States shall endeavour to refrain from obtaining or granting customs exemptions on imports from outside Central America of articles produced in any of the Contracting States and listed in the schedule appended hereto.

The Contracting States shall further endeavour to equalize the advantages granted by them to industries producing any of the articles listed in the schedule, to the extent that such advantages might, in the opinion of the Central American Trade Commission, entail unfair competition in the said goods.

Article VI

Subject to the opinion of the Central American Trade Commission, the schedule appended to this Treaty may be extended by mutual agreement between the Contracting States, by means of additional protocols and in accordance with their respective constitutional procedures.

Article VII

In order that they may enjoy the advantages stipulated in this Treaty, the goods listed in the schedule appended hereto shall be entered on a customs form, signed by the exporter and containing a declaration of origin. That form shall be produced for inspection to the customs officers of the countries of origin and destination, in conformity with annex B of this Treaty.

Article VIII

The Central Banks of the Contracting States shall co-operate closely with a view to preventing any currency speculation that might affect the rates of exchange and maintaining the convertibility of the currencies of the respective countries on a basis which, in normal conditions, shall guarantee the freedom, uniformity and stability of exchange.

Any of the Contracting States which establishes quota restrictions on international currency transfers shall adopt the measures necessary to ensure that such restrictions do not discriminate against the other States.

In case of serious balance of payments difficulties which affect or are apt to affect the monetary and payments relations between the Contracting States, the Central American Trade Commission, acting of its own motion or the request of one of the Governments, shall immediately study the problem for the purpose of recommending to the Contracting Governments a satisfactory solution compatible with the multilateral free trade régime.

CHAPTER II

DISCRIMINATORY PRACTICES

Article IX

Subject to the provisions of the bilateral Central American treaties in force and to any provisions that may be agreed upon in future treaties between Central American States, the Contracting States agree to the following provisions with a view to ensuring a broad application of the principle of non-discrimination in their trading relations :

a) Any goods not included in the schedule appended to this Treaty and subject to quota restrictions imposed by a Contracting State shall, upon importation from the territory of another Contracting State or upon exportation to such a territory, be accorded treatment no less favourable than that accorded to similar goods of any other origin or destination ;

b) No Contracting State shall establish or maintain any internal duty, tax or other charge on any goods, whether or not included in the appended schedule, originating in the territory of another Contracting State, nor shall it enact or impose any regulations regarding the distribution or retailing of such goods, when such charge or regulations place or tend to place the said goods in an unfavourable position by comparison with similar goods of domestic origin or imported from any other country ;

c) Should a Contracting State establish or maintain a place of business or an agency or grant special privileges to a specific establishment to attend exclusively

or principally, permanently or occasionally to the production, exportation, importation, sale or distribution of any goods, such State shall grant to the traders of the other Contracting States equitable treatment with respect to purchases or sales which the said place of business, agency or establishment effects abroad. The institution concerned shall act in accordance with private business practice and shall afford the traders of the other countries reasonable opportunity to compete for participation in such purchases or sales.

CHAPTER III

INTERNATIONAL TRANSIT

Article X

Each of the Contracting States shall ensure full freedom of transit through its territory for goods proceeding to or from another Contracting State.

Such transit shall not be subject to any deduction, discrimination or quota restriction. In the event to any traffic congestion or any form of force majeure, each Contracting State shall handle consignments intended for its own population and those in transit to the other States on an equitable basis. Transit operations shall be carried out by the routes prescribed by law for that purpose and subject to the customs and transit laws and regulations applicable in the territory of transit.

Goods in transit shall be exempt from all duties, taxes and other fiscal charges of a municipal or other character imposed for any purpose whatsoever, except charges generally applicable for services rendered or for reasons of security, public health or police control.

CHAPTER IV

EXPORT SUBSIDIES AND UNFAIR BUSINESS PRACTICES

Article XI

No Contracting State shall grant any direct or indirect subsidy towards the export of any goods intended for the territory of the other States, or establish or maintain any system resulting in the sale of such goods for export to any other Contracting State at a price lower than the comparable price charged for similar goods on the domestic market, due allowance being made for differences in the conditions of sale or in taxation and for any other factors affecting price comparability.

Any measure which involves fixing of prices or price discrimination in a Contracting State shall be deemed to constitute an indirect export subsidy if it involves the establishment of a sales price for specific goods in the other Contracting States which is lower than that resulting from normal competition in the market of the exporting country.

However, tax exemptions or refunds of a general nature granted by a Contracting State with a view to encouraging the production in its territory of specified goods, shall not be deemed to constitute an export subsidy.

Similarly, any exemption from internal taxes chargeable in the exporting State on the production, sales or consumption of goods exported to the territory of another State shall not be deemed to constitute an export subsidy. Furthermore, the differences resulting from the sale of foreign currency on the free market at a rate of exchange higher than the official rate shall not normally be deemed to be an export subsidy ; in case of doubt, however, on the part of one of the Contracting States, the matter shall be submitted to the Central American Trade Commission for its consideration and opinion.

Article XII

As a means of precluding a practice which would be inconsistent with the purposes of this Treaty, each Contracting State shall employ all the legal means at its disposal to prevent the exportation of goods from its territory to the territories of other States at a price lower than their normal value, if such exportation would prejudice or jeopardize the production of the other States or retard the establishment of a domestic or a Central American industry.

Goods shall be considered to be exported at a price lower than their normal value if their price on export is less than :

a) the comparable price, in ordinary trading conditions, of similar goods destined for domestic consumption in the exporting country ; or

b) the highest comparable price of similar goods on their export to any third country in ordinary trading conditions ; or

c) the cost of production of the goods in the country of origin, plus a reasonable addition for sales cost and profit.

Due allowance shall be made in each case for differences in conditions of sale or in taxation and for any other factors affecting price comparability.

Article XIII

If, notwithstanding the provisions of this chapter, an unfair business practice is discovered, the State affected shall take steps with the competent authorities of the

other State to ensure the elimination of that practice and, if necessary, may adopt protective measures, provided that the matter is then referred to the Central American Trade Commission for study and appropriate recommendations.

CHAPTER V

TRANSPORT AND COMMUNICATIONS

Article XIV

The Contracting States shall endeavour to construct and maintain lines of communication to facilitate and increase traffic between their territories.

They shall also endeavour to standardize the transport rates between their territories as well as the relevant laws and regulations.

Article XV

Commercial and private vessels and aircraft of any of the Contracting States shall be accorded in ports and airports of the other States open to international traffic the same treatment as is extended to national vessels and aircraft. The same treatment shall be extended to passengers, crews and freight of the other Contracting States.

Land vehicles registered in one of the Contracting States shall enjoy the same treatment in the territory of the other States, for the duration of their temporary stay there, as is accorded to vehicles registered in the State of visit.

Motor transport undertakings of any Contracting State engaged in providing inter-Central American services for passengers and freight shall enjoy in the territory of the other States the same treatment as domestic undertakings.

Private vehicles which are not used for the regular inter-Central American transport of persons and goods shall be admitted to the territory of the other Contracting States under a temporary duty-free importation system and shall be subject to the relevant legislative provisions.

Vessels of any Contracting State plying between the ports of Central America shall be subject, in the ports of the other States, to the same coastal shipping régime as domestic vessels.

The provisions of this article shall not affect the duty to comply with the formalities of registration and control prescribed in each country in respect of the entry, stay or exit of vessels, aircraft or vehicles for reasons of public health, security or police control, public policy or fiscal necessity.

Article XVI

The Contracting States shall endeavour to improve the telecommunications systems between their respective territories and shall direct their combined efforts towards the attainment of that objective.

CHAPTER VI

INVESTMENTS

Article XVII

Each of the Contracting States, acting within the framework of its constitution, shall grant national treatment to capital investments made by nationals of the other States, and shall recognize the right of such persons to organize or manage production, commercial or financial undertakings, or to participate therein, on the same footing as its own nationals ; each Contracting State shall also extend equitable and nondiscriminatory treatment to applications for transfers of funds accruing from capital investments made by nationals of the other States.

CHAPTER VII

CENTRAL AMERICAN TRADE COMMISSION

Article XVIII

The Contracting States agree to establish a Central American Trade Commission, to which each of the Contracting States shall appoint a representative ; the Commission shall meet as frequently as its work may require or at the request of any of the Contracting States.

The Commission or any of its members may travel freely in the Contracting States to study matters within the Commission's competence in the field, and the authorities of the Contracting States shall provide them with whatever information and facilities may be necessary for the proper discharge of their functions.

The Commission shall have a permanent secretariat, which shall be under the responsibility of the General Secretariat of the Organization of Central American States.

The Commission shall adopt its rules of procedure unanimously.

Article XIX

The functions of the Central American Trade Commission shall be as follows :

a) To propose to the Contracting States measures conducive to the development and improvement of the Central American free-trade zone referred to in this

Treaty as well as measures designed to attain the objectives of Central American economic integration, and to prepare a specific plan for such purposes including a customs union and the establishment of a Central American common market ;

b) At the request of one or several Governments to study questions and matters relating to the development of inter-Central American trade, in particular those connected with the application of this Treaty, and to propose measures for the solution of any problem which may arise ;

c) To study production and trade in the Contracting States, to recommend additions to the appended schedule and to take appropriate measures to ensure :

- i) the standardization of customs tariffs and regulations ;
- ii) the establishment of a single fiscal system for articles under State monopoly and for goods subject to production, sales and consumption taxes ;
- iii) the conclusion of agreements designed to avoid double taxation in the matter of direct taxes ;
- iv) the improvement of inter-Central American transport through the conclusion of appropriate agreements ;
- v) the application of the decimal metric system of weights and measures.

d) To collect and analyse statistics and other data relating to trade between the Contracting States.

In fulfilling these functions, the Commission shall avail itself of the reports and studies made by other Central American and international organizations and agencies.

The Central American Trade Commission shall give priority attention to the problem of equalizing customs tariffs and shall submit to the Economic Council of the Organization of Central American States, for consideration at its ordinary sessions, draft contractual agreements covering the greatest possible number of products.

Article XX

The competent authorities of the Contracting States shall collect, classify and publish the statistical data relating to import, export and transit operations carried out under the terms of this Treaty, in accordance with the rules laid down, by mutual agreement, by the Central American Trade Commission and the statistical organizations of the Contracting States.

CHAPTER VIII

INDUSTRIAL INTEGRATION

Article XXI

With a view to promoting industrial development consistent with the purpose of this Treaty, the Contracting States shall adopt, by mutual agreement, measures

designed to further the establishment or expansion of regional industries directed towards a Central American common market and of particular interest to the economic integration of Central America.

CHAPTER IX

GENERAL PROVISIONS

Article XXII

The Contracting States shall adopt, as a basis for their customs tariffs and statistics, the Uniform Central American Customs Nomenclature (Nomenclatura Arancelaria Uniforme Centroamericana (NAUCA)) and the Uniform Central American Nomenclature for Exports.

Article XXIII

The nationals of any Contracting State shall enjoy in the territory of all other Contracting States national treatment in commercial and civil matters, in accordance with the internal legislation of each State.

Article XXIV

Considering that this Treaty is specifically Central American in character and is designed to lay the foundations for a customs union of the Contracting States and for the progressive integration of their economies, the Contracting States agree that before signing or ratifying any multilateral agreements relating to commodities, trade or customs concessions, and before acceding to any international organization established under those agreements or negotiating any arrangements within the framework of such an organization, they shall consult each other with a view to agreeing, if possible, on a common and united policy.

The Contracting States shall also endeavour to adopt a common position at inter-American or world economic conferences or meetings.

The Contracting States agree to maintain the "Central American exception clause" in any trade agreements they may conclude on the basis of most-favoured-nation treatment with any countries other than the Contracting States.

The Contracting States declare that, in concluding this Treaty, they are prompted by the desire to establish closer mutual links, as States of Central America governed by the special principles of a Central American public law. To that end, they agree that if any of the trade agreements they may conclude with other countries or their participation in other international arrangements should constitute an obstacle to this Treaty, particularly as a result of the provisions embodied in the other treaties permitting other countries to claim no less favourable treatment, they shall renege-

tiate or, as the case may be, denounce them at the earliest opportunity, with a view to avoiding the difficulties or prejudice which might ensue for the Contracting States as a result of claims of that nature.

The Contracting States also undertake not to conclude any new agreements with other countries which are contrary to the spirit and purposes of this Treaty and, in particular to the provisions of this article.

Article XXV

The Contracting States agree to settle amicably, in the spirit of this Treaty, and through the Central American Trade Commission, any differences which may arise in the interpretation or application of any of its provisions. If agreement cannot be reached, they shall submit the matter to arbitration. For the purpose of constituting the arbitral tribunal, each Contracting State shall propose to the Secretariat of the Organization of Central American States the names of three judges from its Supreme Court of Justice. From the complete list of candidates, the Secretary-General of the Organization of Central American States and the Government representatives in the Organization shall select, by drawing lots a tribunal composed of five arbitrators, no two of whom may be nationals of the same State. The award of the arbitral tribunal shall require the concurring votes of not less than three members, and shall be binding on all the Contracting States so far as it contains any ruling concerning the interpretation or application of the provisions of this Treaty.

Article XXVI

Any provisions of this Treaty which are broader in scope than those contained in other trade treaties between Central American countries shall prevail over the latter.

With a view to promoting the consolidation and enlargement of the multilateral free trade régime, the Contracting States shall endeavour to extend free trade zones established by virtue of bilateral treaties.

CHAPTER X

TEMPORARY RÉGIMES

Article XXVII

With a view to the gradual application, whenever advisable, of the free-trade régime established by virtue of the present Treaty, the Contracting States may conclude special protocols for the adoption of temporary régimes introducing progressive

tariff reductions, which shall be carried into effect by stages and shall be applicable to products not listed in annex A with the ultimate purpose of incorporating them in the said annex.

The Contracting States may also, in like manner, establish special temporary régimes for products not included in annex A which may be subject to import or exports quota restrictions.

In exceptional cases and for specified products, there may also be established, by means of additional protocols between all of the Contracting States, a free trade régime applicable only to certain specified Contracting States and providing for progressive reductions in customs tariffs with the remaining country or countries, with the ultimate aim of securing the incorporation of the products concerned in annex A.

CHAPTER XI

FINAL PROVISIONS

Article XXVIII

This Treaty shall enter into force, in the case of the first three States to ratify it, on the date of deposit of the third instrument of ratification ; and in the case of the States which ratify it subsequently, on the date of deposit of the relevant instruments of ratification.

This Treaty shall remain valid for a period of ten years from the initial date of its entry into force ; it shall be tacitly renewable for successive periods of ten years.

Any Contracting State may denounce this Treaty by giving notice to that effect not later than six months before the date on which the initial or any subsequent period of validity expires. Denunciation shall take effect, for the denouncing State, as from the date of expiry of the relevant period of validity of the Treaty. The Treaty shall remain in force as between the other Contracting States so long as at least two States continue to be parties thereto.

This Treaty shall be submitted for ratification in each Contracting State in conformity with their respective constitutional or legislative procedures.

The General Secretariat of the Organization of Central American States shall act as depositary of this Treaty and shall send a certified copy thereof to the Ministry of Foreign Affairs of each of the Contracting States. It shall also notify the Contracting States of the deposit of the relevant instruments of ratification as well as of any denunciation which may occur within the prescribed time-limit. When the Treaty comes into force, it shall also transmit a certified copy thereof to the Secretary-General of the United Nations, for registration in conformity with Article 102 of the United Nations Charter.

IN WITNESS WHEREOF the respective plenipotentiaries have signed this Treaty.

DONE at the City of Tegucigalpa, D.C., Honduras, this 10th day of June 1958.

For the Government of Guatemala :

1. With reservation to article XXV of this Treaty, in accordance with the provisions of paragraph 3, subparagraph *b*) of article 149 of the Constitution of the Republic.

2. With the reservations made by Guatemala to the schedule of articles covered by the free trade agreement (annex A), as indicated in the notes to the said schedule.

José GUIROLA LEAL
Minister of Economic Affairs

For the Government of El Salvador :

With the reservations made by El Salvador to the schedule of articles covered by the free trade agreement (annex A), as indicated in the notes to the said schedule.

Alfonso ROCHAC
Minister of Economic Affairs

For the Government of Honduras :

With the reservations made by Honduras to the schedule of articles covered by the free trade agreement (annex A), as indicated in the notes to the said schedule.

Fernando VILLAR
Minister of Economic Affairs
and Finance

For the Government of Nicaragua :

With the reservations made by Nicaragua to the schedule of articles covered by the free trade agreement (annex A), as indicated in the notes to the said schedule.

Enrique DELGADO
Minister of Economic Affairs

For the Government of Costa Rica :

With the reservations made by Costa Rica to the schedule of articles covered by the free trade agreement (annex A), as indicated in the notes to the said schedule.

Wilburg Jiménez CASTRO
Vice-Minister of Economic Affairs
and Finance

A N N E X A

SCHEDULE OF GOODS COVERED BY THE FREE TRADE AGREEMENT
BETWEEN THE CONTRACTING STATES

GENERAL NOTE

In so far as the description of headings or commodities coincides with the description given in the NAUCA to the group (three digits), items (five digits) or sub-items (seven digits) which appear in the left hand column, those headings or commodities shall be understood to include all commodities included in the sub-groups, items or sub-items of the NAUCA and the related Coding Manual. Whenever the description of the heading or commodity is more restricted than the description corresponding to the group, item or sub-item indicated in the left hand column, that description shall be understood to include only the article or articles specifically mentioned in the list, to the extent that they belong to the group, item or sub-item under which they have been classified.

It is understood that the exemptions referred to in article I of the present Treaty shall apply also to the containers of the goods listed hereunder, as well as to the return of the empty containers.

The notes appearing in parentheses have the following meanings :

1. Reservation of Guatemala, 2. Reservation of El Salvador, 3. Reservation of Honduras, 4. Reservation of Nicaragua, 5. Reservation of Costa Rica. The letter "a" following the number corresponding to each country, means that the country in question may impose import controls ; the letter "b", that it may impose export controls, it being understood that the merchandise imported or exported under import or export licences, as the case may be, shall enter or leave the country free of the duties and charges referred to in article I.

Any State which has made a reservation regarding a product may withdraw such reservation in accordance with its internal legislation ; in such a case, the other Contracting States shall be informed of the decision taken so that it may become fully effective.

*NAUCA group,
item or sub-item*

Description

SECTION 0. FOOD

001-01-01	Bovine cattle, breeding stock for reproduction
001-02-01	Sheep and lambs, breeding stock for reproduction
001-03-01	Swine, breeding stock for reproduction
001-04	Poultry
001-09	Live animals, chiefly for food, n.e.s.
001-09-01	Goats, pure-bred
001-09-02	Goats, ordinary
001-09-03	Game birds
001-09-04	Live animals, chiefly for food, n.e.s.

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
013-02-03	Meat, canned, and meat preparations canned (4, 5)
013-09-02	Edible extracts, essences, soups, broths and juices derived from marrow, bones or meat of any kind, in liquid, solid, paste or powder form, in any kind of containers, n.e.s.
021-01-02	Yoghourt
023-01-00	Butter (3a, 5)
024-01-00	Cheese (3a, 5)
026-01-00	Honey
031-01	Fish, including live fish and edible fish flesh and roe, fresh, chilled or frozen
031-02	Fish, including edible fish flesh and roe, dried, salted, smoked or pickled, but not otherwise prepared
031-03	Crustaceans and molluscs, fresh, chilled, frozen, salted, dried smoked, pickled or simply cooked
032-01-07	Soups and broths of fish, crustaceans or molluscs
044-01-00	Maize (corn) unmilled (1ab, 2ab, 3ab, 4ab, 5ab)
047-09-00	Rice flour unrefined (5). Rice flour refined
051-01-00	Fruit, fresh
051-07	Edible nuts (including fresh coconuts) other than nuts chiefly used for the extraction of oil
052-01-00	Dried fruits, including artificially dehydrated, in airtight containers or not
053-01	Preserved fruits, whole or in pieces, with or without added sugar, in containers or not
053-01-01	Olives, in wooden containers
053-01-02	Olives, in containers, n.e.s.
053-01-03	Fruit preserved in alcohol, wine or spirits
053-01-04	Fruit, frozen, pickled or otherwise preserved, n.e.s.
053-02-00	Fruits, fruit peel, parts of plants, dried, glacé or crystallized, with or without artificial flavouring
053-03	Jams, marmalades, fruit jellies, fruit pulps and pastes, in airtight containers or not
053-03-01	Groundnut paste and butter
053-03-02	Fruit jellies, jams and marmalades
053-03-03	Other fruit pulps and pastes
053-04	Fruit juices, unfermented, whether frozen or not (including syrups and natural fruit extracts)
053-04-01	Fruit syrups
053-04-02	Fruit juices, unfermented
053-04-03	Fruit extracts
054-02-01	Beans (1ab, 2ab, 3ab, 4ab, 5ab)
055-02-01	Vegetable soups
055-04-02	Maicena (4)
055-04-04	Potato starch and flour. Banana flour (4)
062-01-01	Chicle and other chewing gums
062-01-02	Gelatin sweets and desserts (4, 5). Candy, bonbons, sweets, caramels and other similar products, sugar confectionery and other sugar preparations, n.e.s. (2, 4)
072-02-00	Cocoa powder, sweetened or unsweetened
072-03-00	Cocoa butter
075-01-00	Pepper and pimento, ground, unground or otherwise prepared
075-02	Spices, unground, ground or otherwise prepared
075-02-01	Vanilla, except vanilla essence

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
075-02-02	Nutmeg
075-02-03	Cinnamon
075-02-04	Saffron
075-02-05	Cloves, anise, cumin seeds, fennel seeds, annatto, ginger, thyme and other spices, n.e.s.
081-01-00	Hay and other fodder, green and dry, including carobs
081-02-00	Bran, pollard, sharps and other by-products from the preparation of cereals and cereal products
081-03-00	Oil-seed cake and meal and other vegetable oil residues (2b, 3, 5)
081-04-00	Meat meal (including tankage) and fish meal
081-09	Food wastes and prepared animal feed, n.e.s.
081-09-01	Animal feed mixed with chemical and biological products such as bone meal, dried blood, etc.
081-09-02	Food wastes and prepared animal feed, n.e.s.
091-02-02	Shortening, of animal or vegetable origin, except lard (3a, 4, 5)
099-09-01	Vinegar
099-09-02	Gelatine, edible, whether flavoured or coloured or not, unsweetened, in any form (4, 5)
099-09-03	Yeasts and baking powder (4)
099-09-04	Sauces of all kinds and similar condiments
SECTION 1. BEVERAGES AND TOBACCO	
112-03-00	Beer (3, 4a, 5a)
SECTION 2. CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS	
211-01-00	Hides undressed (1, 5)
242-01-00	Pulpwood (except sawlogs)
242-09-00	Poles, piling, posts and other wood in the round, including pitprops (except sawlogs) (5)
243-01-00	Railway sleepers (ties), whether sawn or not (5)
243-02-00	Lumber, sawn, planed, grooved, tongued, etc. (5)
251-01-00	Paper waste and old paper (2b, 4)
262-05-00	Horsehair and other coarse hair
263-03-00	Cotton linters and waste (5)
271-01-00	Natural fertilizers of animal or vegetable origin, not chemically treated
271-03-00	Natural phosphates, ground or unground, and crude potash salts
272-01-00	Natural asphalt
272-02-00	Sand, gravel and crushed stone (including ground quartz and tarred macadam)
272-04	Clay, kaolin, chamotte and refractory rock
272-06-00	Sulphur, unrefined, in any form
272-07-03	Pumice stone, emery, corundum and similar abrasives, in the natural state
272-08	Building, monumental and dimension stone, not worked
272-08-01	Marble, in blocks or slabs, sawn or not, unpolished, including marble powder
272-08-02	Alabaster, blocks or slabs, sawn or unsawn, not worked
272-08-03	Slate, blocks or slabs, sawn or unsawn, not worked
272-08-04	Other building and dimension stone, not worked (calcareous stone n.e.s., granite, porphyry, basalt, sandstone, etc.)
272-11	Stone for industrial uses, except dimension

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
272-11-01	Gypsum, crude
272-11-02	Gypsum, calcined, in powder
272-11-03	Stone, lithographic, unprepared
272-11-04	Stone n.e.s. for industrial uses (dolomite, limestone and similar kinds of stone used for manufacture of cement and lime and for industrial uses)
272-12-00	Asbestos and amianthus, crude, washed or ground
272-13-00	Mica uncut or unmanufactured, in sheets or blocks, films and splittings, scrap mica, unground or ground
272-14-00	Feldspar, fluorspar and cryolite
272-16-00	Natural graphite or plumbago
272-19	Non-metallic minerals, n.e.s. (excluding ice)
272-19-02	Infusorial earth
272-19-03	Jet, amber and meerschaum, crude or simply prepared
272-19-04	Steatite, natural or powdered, except toilet talcum powder
272-19-05	Earth-colours, calcined or not, mixed or not
272-19-06	Quartz and other non-metallic minerals, crude, n.e.s.
281-01-00	Iron ore and concentrates
282-01-00	Iron and steel scrap (scrap iron, iron and steel filings and all iron and steel waste) (1b, 2b, 4, 5b)
291-01-02	Horns, crude
291-01-04	Tortoise shell, crude
291-01-09	Bones
291-09-03	Feathers, crude
291-09-11	Bristles, crude
292-02-01	Chicle, crude or simply prepared
292-02-03	Black balsam
292-04-00	Plants, seeds, flowers and parts of plants, n.e.s., mainly for use in medicine or perfumery (fresh or dried, whole crushed, ground or pulverized)
292-05-00	Seeds, bulbs, tubers and rhizomes of flowering or foliage plants, cuttings, slips, live trees and other plants
292-09	Vegetable saps, juices and extracts and vegetable materials, n.e.s. (unsuitable for direct consumption)
292-09-01	Vegetable extracts for medicinal use, soft, dry or liquid
292-09-03	Vegetable flavouring extracts, soft, dry or liquid, suitable for culinary use, for the preparation of syrups, etc.
292-09-04	Vegetable extracts for the manufacture of insecticides, fungicides and the like
292-09-05	Vegetable saps, juices and extracts, n.e.s., pectin, agar-agar and other natural mucilages and thickeners
292-09-06	Algae, kapok, vegetable hair and other vegetable materials used mainly for stuffing or padding
292-09-07	Other vegetable materials, n.e.s.
SECTION 4. ANIMAL AND VEGETABLE OILS AND FATS	
412-01-00	Linseed oil, unrefined
412-02-00	Soyabean oil, unrefined (5)
412-03-00	Cottonseed oil, unrefined (5)
412-04-00	Groundnut (peanut) oil, unrefined (5)
412-05-00	Olive oil, unrefined
412-07-00	Coconut (copra) oil, unrefined (4, 5)
412-11-00	Castor oil, unrefined (5)

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
412-12-00	Tung oil, unrefined
412-19	Oils from seeds, nuts and kernels, n.e.s., unrefined
412-19-01	Sesame oil, unrefined (5)
412-19-02	Maize or corn oil, unrefined (5)
412-19-03	Other vegetable oils, n.e.s. unrefined
413-01-00	Oils, oxidized, blown or boiled (5)
413-03	Acid oils, fatty acids and solid residues from the treatment of oils and fats
413-03-01	Stearic acid (commercial stearine)
413-03-02	Oleic acid (commercial olein), palmitic acid (commercial palmitine) and other fatty acids
413-03-03	Acid oils and solid residues from the treatment of oils and fats (5)
413-04	Waxes of animal or vegetable origin
413-04-01	Spermaceti (white or whale sperm)
413-04-02	Beeswax
413-04-03	Other animal or vegetable waxes, n.e.s.
SECTION 5. CHEMICALS	
511-01-02	Sulphuric acid
511-01-07	Carbonic acid gas
511-01-08	Silica
511-09-01	Oxygen
511-09-29	Peroxyde
512-05	Spirits turpentine
512-05-01	Oil and essence of turpentine
512-05-02	Sulphate of turpentine; pinewood oil and other similar products of the distillation or other treatment of coniferous woods; pine oil and crude terpeneol
531-01-01	Indigo, natural or synthetic, in any form, not prepared for household use (4)
532-02	Vegetable tanning extracts
532-02-01	Oak bark extract
532-02-02	Sumach leaf extract
532-02-03	Tannic acid and tannins
532-02-04	Vegetable tanning extracts, n.e.s.
533-01-01	Mineral colours, in powdered form
533-03-04	Indigo, prepared for household use
541-02-00	Bacteriological products, sera, vaccines for veterinary use (4)
541-09-03	Medicaments prepared for parenteral administration (injectable), n.e.s. (5)
541-09-04	Medicaments prepared for oral administration, n.e.s. (5)
541-09-05	Prepared medicaments for external use, n.e.s. (5)
541-09-07	Veterinary medicaments, n.e.s. (4)
541-09-08	Sterilized absorbent cotton wool
561-02-00	Phosphatic fertilizers and phosphatic fertilizer materials, other than natural, including superphosphates and basic dephosphorization slag (5)
561-03-00	Potassic fertilizers and potassic fertilizer materials, except crude potash salts (5)
561-09-00	Fertilizers, n.e.s., including mixed fertilizers (5)
599-02-00	Insecticides, fungicides and disinfectants (4)
599-03-01	Yucca starch (5)
599-04-03	Gelatin for industrial use (5)

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
599-04-04	Glues and adhesives, other than with a rubber base (5)
599-09-04	Wood-tar
599-09-05	Colophony
SECTION 6. MANUFACTURED ARTICLES CLASSIFIED CHIEFLY BY MATERIAL	
612-01-00	Machine leather belting and other articles of leather for use in machinery
621-01-01	Rubber thread, textile-covered
621-01-02	Glues and adhesives, with a rubber base
621-01-03	Camel back (2, 3)
621-01-04	Rubber thread not textile covered
631-02-00	Laminboard (4, 5)
631-03-00	Sheets or boards, of bagasse (5)
632-03-02	Wood sawn for construction and other builders woodwork (5)
632-09-00	Wooden tool handles. Shoe trees, of wood
652-01	Cotton cloth, unbleached (5)
655-09-01	Absorbent cotton wool, not sterilized
661-01	Quicklime, slaked lime, and hydraulic lime or cement
661-02-00	Cement (3, 4a, 5)
661-03-00	Building and monumental stone, worked in the form of polished slabs, flagstones, tiles, bricks, etc.
661-09-00	Building materials, n.e.s., of asbestos, cement, plaster, asphalt, vegetable fibre agglomerated with mineral substances, etc. in the form of bricks, slabs, tiles, columns, tubes, etc.
622-01-00	Bricks, tiles, pipes and other products of brick earth or of ordinary baked clay (5)
662-03-00	Refractory bricks and other refractory construction materials (5)
663-01-00	Grindstones, whetstones and polishing stones of calibrated natural or artificial stone
663-06	Non-metallic minerals, worked or manufactured, n.e.s. (except ceramics), such as statuettes, statuary, flower pots, vases and similar articles and rock wool
663-07-00	Refractory products other than refractory construction materials (5)
665-01-00	Glass containers (with or without covers of any material), except fancy work (carboys, bottles, demijohns, flasks, jugs, tubular containers and similar glass containers), including covers and stoppers of ordinary glass, and glass inners for vacuum bottles and other similar vessels (4, 5).
666-01-00	Articles of ordinary baked clay or ordinary stoneware
681-01-00	Pig iron and sponge iron (5)
685-01-00	Lead and lead alloys, unwrought (5)
699-12-01	Hand tools used in agriculture
699-12-02	Shoe trees, of metal (5)
699-21-03	Metal barrels, casks, drums and tanks, of a capacity not exceeding 500 litres (including milk cans and insulated containers for transporting ice cream, etc.)
699-21-05	Collapsible tubes of lead, tin, aluminium, etc. for pomades, ointments and creams
699-21-06	Boxes, cans and similar containers, n.e.s., of metal or metal alloys (tinplate, etc)
699-22-01	Stoves of iron (4)

<i>NAUCA group, item or sub-item</i>	<i>Description</i>
SECTION 7. MACHINERY AND TRANSPORT EQUIPMENT	
721-06-02	Electric stoves (4)
721-08-01	Electricity meters
721-19-02	Electric accumulators, including plates and cases
735-09	Fishing boats with or without motor and boats for sports without motor
SECTION 8. MISCELLANEOUS MANUFACTURED ARTICLES	
812-02-01	Sinks, washbasins, bidets, baths, water-closet pans, chamber pots, spittoons, urinals, bed urinals, soapholders, towel racks, shower heads and spouts for shower baths and other sanitary fixtures and fittings, of earthenware or porcelain (3, 4)
821-01-02	Wood furniture, upholstered with any material (except pullman type) (4, 5)
821-09-03	Willow furniture (except pullman type) (4, 5)
841-03-04	Wool sweaters (3, 4)
841-07-01	Capes and ponchos, of cotton, rubberized
851-03-02	Sandals and similar footwear, with soles of coarse fibres
851-04-00	Knee boots, of rubber
861-01-07	Contact lenses
861-09-05	Gas, liquid and similar meters
863-01-00	Cinematographic films, exposed (filmed) in Central America
891-02	Gramophone records, blank or cut (5)
891-09	Musical instruments, n.e.s.
892-01	Books and pamphlets, printed
892-02-00	Newspapers and periodicals
892-03-00	Music, printed, engraved or in manuscript, unbound or bound
982-09-02	Photographs and photostats, including negatives
899-01-03	Tablets, pastilles, sticks and wicks, fumigant, for repelling and destroying insects
899-02-00	Matches, in bulk or packaged (4, 5)
899-05	Buttons, studs, cuff-links, fasteners or materials of any kind except precious metals and precious stones
899-05-01	Buttons of all kinds, except of precious metal and precious stones ; button blanks
899-05-02	Studs, cuff-links, hooks and eyes, snapfasteners, links and press studs, of materials of any kind, except precious metal and precious stones ; blanks of such articles
899-06-00	Articles of mother-of-pearl
899-13-03	Tooth brushes
899-13-05/06	Brooms and brushes of vegetable materials
899-14	Sports goods, n.e.s. (except footwear)
899-15	Toys, of wood or rubber
899-15-02	Billiard tables
899-99-08	Dressing combs and ornamental combs, of synthetic plastic materials or mother-of-pearl
899-99-12	Tailors' dummies
SECTION 9. LIVE ANIMALS, n.e.s.	
921-01-01	Horses, pure-breed
921-09	Live animals, n.e.s., not for food
921-09-01	Bees
921-09-02	Birds, not for food
921-09-02	Live animals, n.e.s., not for food

ANNEX B

CUSTOMS PROCEDURES

Article I

The goods, in which free trade is authorized under the Central American Multilateral Free Trade and Economic Integration Treaty¹ shall be forwarded by the customs offices of exit and of entry in the Contracting States, subject to compliance with the customs regulations and formalities applicable in the States concerned and upon production of the customs form mentioned in article VII of the Treaty. Such form shall serve both as an application for forwarding and as a certificate of origin.

Article II

The declaration contained in the aforesaid customs form shall be inspected by the central customs office or by the customs office of exit in the exporting country and checked by the customs office of entry in the importing country.

If the customs officer responsible for inspecting or checking the declaration of origin has doubts as to its accuracy, he shall refer the matter for decision to the central customs office to which he is responsible.

Article III

The necessary customs form shall be made out at least in triplicate, according to the following model :

CUSTOMS FORM

IN EXECUTION OF THE CENTRAL AMERICAN MULTILATERAL
FREE TRADE AND ECONOMIC INTEGRATION TREATY

Exporter
(Name and domicile) .
Seller
(Name and domicile)
Consignee
Customs office of destination
Place of shipment
Means of transport

¹ See p. 70 of this volume.

<i>Marking and numbers</i>	<i>Number and nature of packages</i>	<i>Gross weight in kgs.</i>	<i>Units</i>	<i>Commercial description of goods</i>	<i>NAUCA* Classifi- cation</i>	<i>FOB value in national currency</i>
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Total

Transport
Other expenses
Insurance

* Should the party concerned not fill in this column, the customs at place of shipment shall proceed to do so.

The above-mentioned exporter hereby declares that the goods referred to above originate from and that the values, costs of transport, insurance and other information as entered in this form are correct.

.....
(Signature of exporter)

The undersigned certifies that, to the best of his knowledge, to goods referred to in this customs form originate from

.....
(Signature and stamp of the authorized official of
the Department of Customs Revenue or of the
customs office of exit)

(The following shall be printed on the reverse side of the form)

NOTES : a) The original shall be handed to the party concerned to be delivered to the customs office of destination ; one copy shall remain with the party concerned ; a second copy shall be filed by the customs of the country of origin authorizing exportation of the goods.

b) The party concerned shall add to the value of the goods the transport and insurance costs incurred.

c) The party concerned shall give details in this form concerning each of the articles he wishes to export when the corresponding item of the schedule annexed to the Treaty covers various goods.