

No. 10835

MULTILATERAL

**Protocol to the General Treaty on Central American Economic Integration (*Emergency measures to protect the balance of payments—Protocol of San José*) (with annexes).
Signed at San José on 1 June 1968**

Authentic text: Spanish.

Registered by the General Secretariat of the Organization of Central American States, acting on behalf of the Parties, on 24 November 1970.

MULTILATÉRAL

Protocole au Traité général d'intégration économique de l'Amérique centrale (*Dispositions d'urgence en vue du maintien de la balance des paiements — Protocole de San José*) [avec annexes]. Signé à San José le 1^{er} juin 1968

Texte authentique: espagnol.

Enregistré par le Secrétariat de l'Organisation des États d'Amérique centrale, agissant au nom des Parties, le 24 novembre 1970.

[TRANSLATION — TRADUCTION]

PROTOCOL¹ TO THE GENERAL TREATY ON CENTRAL AMERICAN ECONOMIC INTEGRATION² (EMERGENCY MEASURES TO PROTECT THE BALANCE OF PAYMENTS) (*PROTOCOL OF SAN JOSÉ*)

The Governments of the Republics of Guatemala, El Salvador, Honduras, Nicaragua and Costa Rica,

BEARING IN MIND that, to ensure the proper functioning of the common market and progress in economic integration, the Central American States must act jointly when there is need for measures which are directly associated, in substance and in scope, with instruments governing the structure and operation of the Central American Economic Integration Programme;

CONSIDERING that the terms of trade for the products exported by the Central American countries have deteriorated in recent years and that the immediate future holds no prospect of changes that will lead to greater access for Central American exports to international markets;

CONSIDERING that the protection and strengthening of the balance of payments of the Central American countries is a prerequisite for the maintenance of suitable conditions for consolidating and furthering the process of economic integration, as initiated by the five Central American Republics, a process solemnly endorsed by the Heads of State in the Declaration of the Presidents of America;

¹ Came into force on 8 November 1968, i.e., eight days after the deposit with the General Secretariat of the Organization of Central American States of the third instrument of ratification, in accordance with article 21. The instruments of ratification were deposited as follows:

<i>State</i>	<i>Date of deposit</i>
Nicaragua	3 July 1968
El Salvador	30 October 1968
Guatemala	31 October 1968

The Protocol subsequently came into force for the following States on the respective dates of deposit of their instrument of ratification, in accordance with article 22:

<i>State</i>	<i>Date of deposit</i>
Honduras	21 March 1969
Costa Rica	29 August 1970

² United Nations, *Treaty Series*, vol. 455, p. 3.

CONSIDERING that, in accordance with article XX of the General Treaty, it is the task of the Economic Council to integrate the Central American economies and co-ordinate the economic policy of the Contracting States;

CONSIDERING that, after consulting the said Council, the Monetary Council and the Central American Ministers of Finance, it has become evident that short-term fiscal measures are required to help achieve the objectives set out in article X of the General Treaty;

Have decided to conclude this Protocol to the General Treaty on Economic Integration and, for that purpose, have appointed as their respective plenipotentiaries:

H.E. The President of the Republic of Guatemala: Mr. José Luis Bouscayrol, Minister for Economic Affairs;

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

H.E. The President of the Republic of Honduras: Mr. Valentín J. Mendoza A., Under-Secretary for Economic Affairs;

H.E. The President of the Republic of Nicaragua: Mr. Arnaldo Ramírez Eva, Minister for Economic, Industrial and Commercial Affairs, and Mr. Gustavo Montiel Argüello, Minister of Financial Affairs and Public Credit;

H.E. The President of the Republic of Costa Rica: Mr. Manuel Jiménez de la Guardia, Minister for Industrial and Commercial Affairs;

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

*PROTOCOL TO THE GENERAL TREATY ON CENTRAL AMERICAN
ECONOMIC INTEGRATION (EMERGENCY MEASURES TO
PROTECT THE BALANCE OF PAYMENTS)*

CHAPTER I

OBJECT OF THE PROTOCOL

Article 1

The Contracting States agree to establish a common policy to protect the balance of payments, consistent with the integration and economic development requirements of Central America.

In accordance with that aim, they agree to adopt the emergency

measures set out in this Protocol, in order to help overcome the difficulties that now beset the balance of payments of the Signatory States.

CHAPTER II

ECONOMIC STABILIZATION TAX

Article 2

With a view to achieving the objective set out in the second paragraph of the preceding article, a general tax is hereby established on goods from third countries, distinct from the taxes established under the Central American Agreement on the Equalization of Import Duties and Charges and the Protocols thereto,¹ the Agreement on the régime for Central American integration industries and the Protocols thereto² or any other provisions pertaining to tariffs; it shall be known as the economic stabilization tax.

The said tax shall apply for a period of five years from the date of the entry into force of this instrument.

Article 3

The economic stabilization tax shall be calculated on the basis of the customs duties in force on the date of acceptance of the corresponding entry paper (*póliza de importación*).

Article 4

In the case of goods falling under tariff headings equalized by means of any instrument pertaining to Central American economic integration, the amount of the economic stabilization tax shall be 30 per cent of the assessed amount of the corresponding customs duties.

Article 5

In the case of goods falling under tariff headings not yet equalized by means of any instrument pertaining to Central American economic

¹ United Nations, *Treaty Series*, vol. 454, p. 289, and annex A in volumes 547, 773 and 790.

² *Ibid.*, vol. 770, p. 151, and annex A in volume 790.

integration, the amount of the economic stabilization tax shall be 30 per cent of the assessed amount of the corresponding customs duties.

The Contracting Parties may, however, increase the amount of the economic stabilization tax on goods referred to in the preceding paragraph, in accordance with their domestic legislation.

The economic stabilization tax on goods falling under non-equalized tariff headings shall be governed by the general provisions of this instrument.

Article 6

Without prejudice to the provisions of the preceding article, in the case of goods falling under non-equalized or progressively equalized tariff headings, any Contracting Party may reduce the sum payable in the form of economic equalization tax to the amount charged by the country levying the lowest import duty.

Article 7

The tax instituted by means of this Protocol shall be payable by enterprises which are accorded exemption from or a reduction of customs duties by virtue of a contract, agreement or decree classified as industrial and based on national industrial development laws or on the Central American Agreement on fiscal incentives for industrial development and the Protocol thereto.¹

The economic stabilization tax applicable to enterprises referred to in the preceding paragraph shall be determined on the basis of the customs duties which the importer would have paid if he was not accorded exemption from or reduction of such duties.

Article 8

The custom-house through which importation is effected shall be responsible for the application of the economic stabilization tax and shall enter the amount thereof on the corresponding entry paper.

¹ United Nations, *Treaty Series*, vol. 780, p. 203.

The tax shall be paid at the appropriate collection offices in each country, at the same time as the import duties, taxes and other charges, if any.

Failure to pay shall produce the same effects as failure to pay any other fiscal charges on the entry papers.

Article 9

The economic stabilization tax shall not apply and consequently importers shall be exempt from payment thereof:

- (a) In the case of the import of goods originating in Contracting States, whether or not such goods are accorded free-trade or preferential treatment in accordance with the General Treaty and other instruments pertaining to Central American economic integration;
- (b) In the case of goods from third countries which are exempted from duties and charges by reason of special laws other than those pertaining to industrial development or the Central American Agreement on Fiscal Incentives for Industrial Development and the Protocol thereto;
- (c) In the case of goods from third countries which are not subject to tariff duties by virtue of contracts or concessions approved by the Legislative Branch or Authority of the respective country;
- (d) In the case of goods from third countries which are intended for persons, missions or institutions accorded diplomatic privileges or tariff exemptions by virtue of an international agreement;
- (e) Where the imported goods are those listed in annex 1 of this Protocol.

Article 10

The Executive Branch or Authority of each Contracting State may grant total or partial exemption from payment of the economic stabilization tax in respect of capital goods, raw materials, semi-manufactures and packaging, as well as fuels and lubricants, except gasoline, intended solely for industrial use by enterprises belonging to new industries of special importance for the economic development of Central America. Where such goods are produced in Central America under suitable price, quantity and quality conditions, the above-mentioned exemption or reduction shall not be granted.

For the purposes of this article, new industries of special importance for the economic development of Central America shall be deemed to be those which:

- (a) Produce raw materials or capital goods; or
- (b) Produce packaging or semi-manufactures, provided that at least 50 per cent of the total value of the raw materials, packaging or semi-manufactures utilized are of Central American origin; or
- (c) Give rise to substantial net benefits in the balance of payments and a high added value in the industrial process.

The Contracting Parties shall notify the Executive Council established by the General Treaty of the agreements or decrees under which the enterprises referred to in this article are granted exemption from payment of the economic stabilization tax.

Article 11

The Executive Branches or Authorities of the Contracting States may, with the prior concurrence of the Executive Council established under the General Treaty on Economic Integration, grant total or partial exemption from payment of the economic stabilization tax to agricultural or industrial enterprises whose operations are seriously affected by the application of the tax.

To that end, the appropriate Ministry of Economic Affairs or equivalent body shall submit to the Executive Council, through its Permanent Secretariat, an application accompanied by supporting evidence.

The said Council shall rule on the application, after the Permanent Secretariat established under the General Treaty on Economic Integration has given its views.

Article 12

The Executive Branches or Authorities of the Contracting Parties may, with the prior agreement of the Economic Council, add to the schedule of goods exempt from the economic stabilization tax appearing in annex 1 of this Protocol:

- (a) Where the application of the said tax seriously affects the interests of the Central American consumer or the functioning under reasonable conditions of basic activities or sectors of the economy, such as agriculture, animal husbandry and transport; and
- (b) When so justified by an improvement in the balance-of-payments situation.

Should the Economic Council be unable to meet with the requisite promptness in order to rule on requests for the application of this article submitted by any of the Parties, the task may be delegated to the Executive Council established under the General Treaty.

CHAPTER III

INTERNAL TAXES ON CONSUMPTION

Article 13

The Signatory States may, for the purpose of realizing the objective set out in the second paragraph of article 1, levy internal taxes on the consumption of goods specified in the schedules appearing in annexes 2 and 3 of this instrument.

Such taxes shall be introduced in accordance with the rules contained in this Protocol and may be established even where the goods in question are not produced in the importing country but are produced in any of the other Signatory States.

The prior approval of the Executive Council provided for in article VI (b) of the General Treaty on Economic Integration shall not be required in order to establish and levy the tax on the consumption of the above-mentioned goods.

Article 14

In no case shall conditions, particulars, procedures or forms of collection which discriminate between goods of domestic manufacture and those from another Central American State or the rest of the world be established when taxes are introduced on the consumption of the goods referred to in the preceding article.

Article 15

Taxes on consumption, as referred to in this chapter, shall, in addition, be subject to the following conditions:

- (a) They may be applied to one or more of the sub-items in the schedules contained in annexes 2 and 3 of this Protocol and to any additions thereto in accordance with the following article. The tax may be levied on all or part of the commodities included in one and the same sub-item, and in any case shall also be levied on substitute goods;
- (b) Commodities imported from third countries, those of Central American

- origin and those of domestic manufacture, if any, shall be taxed at the same rate;
- (c) A single rate of tax not exceeding 20 per cent of the value of the products included in annex 2 and 10 per cent of the value of those appearing in annex 3 shall apply to all products falling under one and the same sub-item and substitute products;
 - (d) Each Contracting State shall issue regulations for the application of the taxes on consumption referred to in this instrument, but the tax shall be levied at only one of the product marketing stages.

Article 16

For the purpose of protecting the balance of payments, any Contracting Party may request the Central American Economic Council to make additions to the schedules of products contained in annexes 2 and 3 of this Protocol.

To that end, the appropriate Ministry of Economic Affairs or equivalent body shall submit an application to the Permanent Secretariat, accompanied by supporting evidence.

The Economic Council shall rule on the application, after the Executive Council established under the General Treaty on Economic Integration has given its views.

Article 17

Where one of the Parties considers that a tax on consumption introduced by another Signatory State in accordance with the provisions of this chapter discriminates against its own products or those of another country adhering to this Protocol, either by favouring the products of the Party imposing the tax or of third States or by contravening the provisions of article 15, it shall submit the matter to the Executive Council established under the General Treaty for a ruling.

The Party concerned shall submit its application to the Executive Council through the Permanent Secretariat, which shall formulate its views on the substance of the application.

Following a decision by the Executive Council established under the General Treaty, the Contracting Parties shall suspend collection of the particular taxes on consumption, in accordance with their legal procedures, when notified by the Permanent Secretariat that the Executive Council has so ruled.

Article 18

The introduction of taxes on the consumption of goods included in the schedules appearing in annexes 2 and 3 of this Protocol shall not in any way affect or/restrict similar taxes established by the Contracting States or their right to introduce, in accordance with the rules contained in article VI of the General Treaty, taxes on the sale, distribution or consumption of goods. The terms of the third paragraph of article 13 of this instrument are accordingly an exception to the provisions of subparagraph (b) of the above-mentioned article VI, remaining in effect solely for the duration of this instrument.

CHAPTER IV

FINAL PROVISIONS

Article 19

The Contracting States shall not, during the period of validity of this Protocol, adopt any provision which is directly or indirectly prejudicial to its objectives.

Article 20

The Economic Council shall issue any regulations it deems necessary for the implementation of this Protocol.

Article 21

This Protocol shall be submitted for ratification by each State in conformity with its respective constitutional or legislative procedures. The Protocol shall enter into force, in the case of the first three States to ratify it, eight days following the date of deposit of the third instrument of ratification and, in the case of States which ratify it subsequently, on the date of deposit of the relevant instruments. The instruments of ratification shall be deposited with the General Secretariat of the Organization of Central American States (ODECA).

Article 22

The General Secretariat of the Organization of Central American States shall send certified copies of this Protocol to the Ministry of Foreign Affairs of each of the Contracting States and to the Permanent Secretariat

established under the General Treaty on Central American Economic Integration (SIECA) and shall also notify them of the deposit of each instrument of ratification. When the Protocol enters into force, it shall also send a certified copy thereof to the Secretary-General of the United Nations for the purposes of registration as set forth in Article 102 of the Charter of that Organization.

Article 23

This Protocol shall remain effective for a period of five years from the date of its entry into force.

CHAPTER V

INTERIM PROVISION

Sole article

For the purpose of preserving competition within the Central American Common Market, the first four Contracting States depositing their instruments of ratification may grant exemptions from the economic stabilization tax referred to in chapter II of this Protocol in respect of raw materials, intermediate goods and packaging, when they are not produced in Central America, to enterprises accorded exemptions from customs duties in accordance with national industrial development laws or the Central American Agreement on fiscal incentives and the Protocol thereto. Any exemptions granted, together with this provision, shall automatically become invalid when the fifth instrument of ratification is deposited.

IN WITNESS WHEREOF, the respective Plenipotentiaries have signed the present Protocol in the City of San José, Republic of Costa Rica, this first day of June nineteen hundred and sixty-eight.

For the Government
of Guatemala:

JOSÉ LUIS BOUSCAYROL
Minister for Economic Affairs

For the Government
of El Salvador:

ALFONSO ROCHAC
Minister for Economic Affairs

For the Government
of Honduras :

VALENTÍN J. MENDOZA A.
Under-Secretary
for Economic Affairs

For the Government
of Nicaragua :

GUSTAVO MONTIEL B.
Minister for Financial Affairs
and Public Credit

For the Government
of Nicaragua :

ARNOLDO RAMÍREZ EVA
Minister for Economic, Industrial
and Commercial Affairs

For the Government
of Costa Rica :

MANUEL JIMÉNEZ DE LA GUARDIA
Minister for Industrial
and Commercial Affairs

ANNEX 1

SCHEDULE OF ESSENTIAL GOODS EXEMPTED FROM THE ECONOMIC STABILIZATION TAX

<i>NAUCA</i>	<i>Description</i>
001-01-01	Bovine cattle, pure-bred
001-02-01	Sheep and lambs, pure-bred
001-03-01	Swine, pure-bred
001-04-01	Poultry, pure-bred
001-09-01	Goats, pure-bred
022-01-01-01	Condensed and evaporated milk
022-01-02-01	Skimmed milk
022-02-01-01	Whole milk
022-02-02-01	Skimmed milk
025-01-00	Fertile eggs only
029-09-00-01	Medicinal preparations and baby foods
029-09-00-02	Dietetic preparations
041-01-00	Wheat and spelt, unmilled (including meslin)
042-01-00	Rice in the husk*
042-02-00	Husked rice, including polished and broken rice*
044-01-00	Maize, unmilled
045-09-02	Broomcorn (<i>maicillo</i>)*
046-01-01	Flour of wheat

* These commodities are exempt when imports are effected in accordance with the provisions of the Protocol of Limón.¹

¹ United Nations, *Treaty Series*, vol. 781, p. 47.

<i>NAUCA</i>	<i>Description</i>
046-01-02	Cereal groats, semolina and other meal of wheat, and spelt and meslin flour
048-09-02	Dietetic foods prepared from cereals
053-03-03-01	Strained and homogenized baby foods, in containers with a net content not exceeding 150 grammes
054-01-00-01	Seed potatoes
054-02-01	Beans*
081-01-00	Lucerne only
081-09-01	Animal feeds mixed with chemical and biological products such as bone meal, dried blood, etc.
271-02-00	Sodium nitrate, natural (Chilean saltpetre)
292-05-00	Seeds for planting; bulbs, tubers and rhizomes of flowering or of foliage plants; cuttings, slips, live trees and other plants
312-01-00	Petroleum, crude and partly refined
313-01-01	Gasoline
313-01-02	Other light oils used as fuels
313-01-03	Gasoline blending agents
313-02-00	Lamp oil and white spirit (kerosene)
313-03-00	Gas oil, diesel oil and other similar fuel oils
313-04-01	Lubricating oils
313-04-02	Lubricating greases
314-01-00	Natural fuel gas, such as propane and butane, in any form
314-02-00	Artificial fuel gases
411-01-01	Cod liver oil
512-09-03-01	Chloroform
512-09-03-03	Dichloro-diphenyl-trichloroethane (DDT) and other chlorinated chemicals for the preparation of insecticides
512-09-03-04	Non-chlorinated chemicals for the preparation of insecticides
512-09-10-01	Anilides, amines, amides and other organic nitrogenated compounds, n.e.s., for fertilizers.
512-09-10-02	Sulphanilamides and other sulphamides
512-09-10-03	Other compounds with therapeutic properties
512-09-12-01	Amino-phenols, n.e.s., for the preparation of insecticides
541-01-00	Vitamins and preparations made exclusively of vitamins
541-02-00	Bacteriological products, sera, vaccines, whether or not prepared as medicaments

<i>NAUCA</i>	<i>Description</i>
541-03-00	Penicillin, streptomycin, tyrocidin and other antibiotics
541-04-01	Quinine and all salts thereof
541-09-02	Organo-therapeutic products (human plasma, insulin, hormones and other glandular extracts, organs, etc., for therapeutic purposes), n.e.s.
541-09-03	Prepared medicaments for parenteral administration (injectable), n.e.s.
541-09-04	Prepared medicaments for oral administration, n.e.s.
541-09-05-09	Prepared medicaments for external use, n.e.s. Others
541-09-06	Products for dental surgery and dental fittings only
541-09-07	Veterinary medicaments, n.e.s.
541-09-08	Dressings, medicaments and pharmaceutical products, n.e.s.
561-01-00	Nitrogenous fertilizers and nitrogenous fertilizer materials other than natural, n.e.s.
561-02-00	Phosphatic fertilizers and phosphatic fertilizer materials, other than natural, including superphosphates and basic dephosphorization slag
561-03-00	Potassic fertilizers and potassic fertiliser materials, except crude potash salts
561-09-00	Fertilizers, n.e.s., including mixed fertilizers
599-02-00-09	Herbicides, fungicides and defoliants only
641-01-00	Newsprint paper
664-02-00	Optical glass and spectacle glass, unworked
665-09-02	Glassware, whether or not graduated or calibrated, for laboratories and for medical, surgical, dental or hygienic use, glass ampoules and flasks for serum
699-21-03-01	Milk cans, not less than 10 litres in capacity
711-04-00	Aircraft engines, including jet propulsion engines
711-05-01	Diesel and semi-diesel engines
712-01-01	Ploughs
712-01-02	Cultivators
712-01-03	Harrows
712-01-04	Seeders
712-01-05	Other agricultural machinery and appliances for preparing and cultivating the soil, n.e.s.
712-02-01	Machinery and appliances for gathering agricultural produce (mowers, machine-drawn rakes, harvesters, combines and

<i>NAUCA</i>	<i>Description</i>
	other machines, including baling presses for hay, fodder, textile fibres, etc.)
712-02-02	Threshing and shelling machinery (including cotton gins, machines for hulling coffee, rice, etc., machines for scraping henequen and other textile fibres, etc.)
712-02-03	Agricultural machinery and appliances for sorting and grading grain, fruit, eggs and other agricultural produce
712-03-01	Milking machines
712-03-02	Cream separators, for dairy-farms
712-03-03	Other machinery and equipment, n.e.s., for dairy-farms
712-09-01	Incubators and brooders
712-09-02	Accessories for bee-keeping, except knives, brushes and protective clothing
712-09-03	Other machinery and appliances, n.e.s., for agriculture, horticulture, poultry keeping, etc. (cutting and picking machines for fodder, cane, etc., hand mills for crushing grain, fruit, etc., for agricultural use, etc.)
713-01-00	Tractors other than steam
716-13-05-01	Appliances (including hand-held and knapsack-type appliances) for dispersing or spraying liquids or powders, exclusively for agriculture and for extinguishing fires
721-11-01	X-ray equipment and accessories, except films
721-11-02	Other electrical apparatus for medical use and for irradiation (ultra-violet and infra-red lamps, electrocardiographs, diathermic apparatus, phototherapeutic apparatus, oculists' electromagnets, etc.)
732-01-01	General purpose vehicles ("jeeps", "land rovers", etc.)
732-03-01	Motor coaches or buses and other motor vehicles for the transport of passengers, except 732-01 and 732-02
732-03-02-01	Delivery vans (closed), capacity up to two tons
732-03-02-03	Pick-up trucks (not closed), capacity up to two tons
732-03-02-09	Trucks and vans (whether or not closed) and refrigerated lorries, capacity exceeding two tons. Others.
732-03-03	Complete fire-engines (including ladders, hose piping, pumps and other special accessories therefor); road-spraying lorries, refuse collection lorries, road-sweeping vehicles, crane lorries, hearses and other similar motor vehicles

<i>NAUCA</i>	<i>Description</i>
732-05-00	Chassis, with engines, mounted, of vehicles listed in 732-03
732-06-00	Only chassis, frames and other parts and accessories, n.e.s., for road motor vehicles, other than for vehicles in 732-01-02 and 732-02-00
734-01-00	Aircraft, heavier than air, complete, whether or not assembled (including gliders and kites)
734-03-00	Parts, n.e.s., for heavier-than-air craft
861-01-01	Microscopes of all kinds, including electron microscopes, and special lamps for use with microscopes
861-03-01	Clinical thermometers
861-03-02	Hypodermic injection syringes and needles
861-03-03	Medical, dental, surgical and veterinary instruments and accessories, n.e.s. (machines and tools for dentists; anaesthesia apparatus, artificial respiration apparatus, basal metabolism equipment, blood pressure equipment and other similar apparatus and equipment; iron lungs, surgical instruments, etc.)
862-01-01	Sensitized films and plates for radiography
892-01-01	Printed books and pamphlets, in any binding, including atlases. Only those of a cultural or scientific nature
892-02-00	Newspapers and periodicals, not bound. Only those of a cultural or a scientific nature
899-99-09	Orthopaedic appliances (including surgical belts or trusses; artificial limbs, eyes, teeth, dentures or other artificial parts of the body; deaf-aids; splints and other accessories for fractures)
921-01-01	Horses, pure-bred
921-09-01	Bees
931-01-00	Goods returned to the producing country from which they were exported
931-02-00	Special transactions (personal effects of travellers and immigrants, samples and articles temporarily imported, and other special cases)
999-97-01	Gold coin and bullion
999-97-02	Gold ore and refined gold in semi-manufactured forms, in

<i>NAUCA</i>	<i>Description</i>
	nuggets, plates, sheets, wire, dust, etc., including waste and sweepings of gold, but not including gold for dentistry
999-98-00	Silver coin, being legal tender
999-99-00	Banknotes and coin of base metal, being legal tender; securities (bond certificates, shares, etc.); lottery tickets and the like, current

NOTE. Raw materials used in the manufacture of medicinal products, fertilizers and technical grade insecticides, imported by enterprises accorded exemption from customs duties under national industrial development laws or the Central American Agreement on Fiscal Incentives for Industrial Development and the Protocol thereto, shall be exempt from payment of the economic stabilization tax.

ANNEX 2

SCHEDULE OF GOODS WHICH MAY BE SUBJECT TO INTERNAL TAXES ON CONSUMPTION, AT A RATE OF UP TO 20 PER CENT

<i>NAUCA</i>	<i>Description</i>
032-01	Fish, crustacea and molluscs and preparations thereof, including caviar and edible fish roes, in airtight containers, n.e.s., except sardines and tunny-fish
051-07-01	Edible nuts, unshelled
051-07-02	Edible nuts, shelled
053-01-04	Fruit, frozen, in brine or otherwise preserved, n.e.s.
053-02-00	Fruit, fruit peel, parts of plants, drained, <i>glacé</i> or crystallized, flavoured or not
062-01-01	Chicle and other chewing gums
073-01-01	Chocolate in sweets and confectionery
073-01-02	Chocolate in tablets, slabs, bars and similar forms, with or without the addition of other substances
073-01-03	Chocolate and chocolate preparations, n.e.s.
099-09-04	Sauces of all kinds and similar condiments, except tomato sauces (e.g. Catsup, Ketchup and tomato sauces prepared as condiments)
552-01-04	Toilet powders
552-01-07	All other toilet preparations, n.e.s., including shaving cream, depilatories, etc.
599-01-04-03	Hard and rigid sheets made of paper impregnated with artificial or synthetic resins and having the characteristics of plastics (e.g. Formica, Duropal, Arborite, etc.)

<i>NAUCA</i>	<i>Description</i>
642-09-03	Paper towels, serviettes, tablecloths and handkerchiefs
662-02-00	Wall tiles only
673-01-00	Jewellery of gold, silver and platinum group metals and goldsmiths' and silversmiths' wares, including mounted gems and articles of rolled precious metals, n.e.s., costume (imitation) jewellery, whether or not gold-, silver- or platinum-plated, and jewellery of coral, jet, amber, meerschäum, tortoise-shell, ivory, bone, horn, mother-of-pearl, vegetable ivory, etc., combined with one another or with other materials
684-02-02	Aluminium shapes and sections only
716-12-01	Self-regulating air-conditioning equipment, self-contained, comprising a motor-driven ventilator and elements for changing the temperature or humidity of air; ventilating fans and air purifier machines. Except those for industrial use
721-04	Radio apparatus for telegraphy, telephony, radio and television broadcasting and radar, and other electrical apparatus, n.e.s.
841-01-02-01	Ladies' stockings
891-02-02	Sound-recorded records, tapes and wire, n.e.s.
899-04-02	Artificial flowers, foliage or fruit and parts thereof, other than those of glass, metal or ceramics; articles made of artificial flowers, foliage or fruit
899-15-02-09	Billiard sets, their parts and accessories (others)

ANNEX 3

SCHEDULE OF GOODS WHICH MAY BE SUBJECT TO INTERNAL TAXES ON CONSUMPTION,
AT A RATE OF UP TO 10 PER CENT

<i>NAUCA</i>	<i>Description</i>
013-02-01	Sausages of all kinds, in airtight containers
013-02-02	Bacon and ham, in airtight containers
013-02-03	Poultry, game and all other kinds of meat, preserved or processed in any way, with or without vegetables, in airtight containers
024-01-00	Fine cheese only

<i>NAUCA</i>	<i>Description</i>
032-01	Sardines and tunny-fish only, in airtight containers
051-07-03	Grated coconut, edible
053-03-02	Fruit jellies, jams and marmalades (in airtight containers only)
053-04-02	Fruit juices, unfermented (non-tropical fruit only)
055-02-04-09	Vegetables, preserved and pickled, whether or not in airtight containers; (others)
099-09-04	Tomato sauces (Catsup, Ketchup and tomato sauces prepared as condiments)
642-09-07	Plates, cups, tableware and similar articles of paper or paper-board, including paper straws
653-05-02	Fabric, n.e.s., of rayon
721-02-00	Electric batteries, dry
