

As of its date of applicability, in accordance with the provisions of the above-mentioned Article 3 § 3, this agreement will be valid for a period of 2 years. This period will be renewable by tacit agreement, except if notice of termination is given 3 months before the date of expiry by anyone party by means of a registered letter with acknowledgment of receipt.

Done at Brussels, on March 20 1991

R. DELOROZOY  
[Signed]  
President  
EUROCHAMBRES

Done at Taipei, on Dec. 29 1990  
[Signed]  
AGUSTIN TINGTSU LIU  
Secretary General  
China External Trade  
Development Council

### 貨品暫准通關國際關稅保證制度保證機關間議定書

## ORGANIZATION OF A SYSTEM OF INTERNATIONAL CUSTOMS DEPOSITS WITH CHINA-TAIWAN FOR THE TEMPORARY ADMISSION OF GOODS- PROTOCOL BETWEEN THE GUARANTEEING ASSOCIATIONS

八十年三月二十日簽訂  
八十一年三月一日生效

Signed on March 20, 1991  
Entered into force on March 1, 1992

### PROTOCOL BETWEEN THE GUARAN- TEEING ASSOCIATIONS (\*)

#### ARTICLE 1

The undersigned guaranteeing associations have agreed to organise by the present protocol a system of international customs deposits for import duties chargeable on the temporary admission of goods in the customs territories within their areas of competence when such goods are covered by a customs carnet hereafter referred to as CPD/China-Taiwan carnet.

#### ARTICLE 2

The present protocol relates to the temporary admission of all goods which can circulate freely for international trade purposes under the following conventions and according to the modalities set forth therein:

- Customs Convention to facilitate the

importation of commercial samples and advertising material, signed in Geneva on 7 November 1952;

- Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961;
- Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8 June 1961;
- Customs Convention on the ATA Carnet for the temporary admission of goods (ATA Convention), done at Brussels on 6 December 1961;
- all other international Conventions or agreements between customs

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(\*) see pages 66 and 67 of present document.

administrations relating to temporary admission operations under the laws and/or regulations applicable in the territory of temporary admission.

The protocol will be implemented according to the rules laid down:

- in the ATA Convention,
- in the statement of the International Bureau of Chambers of Commerce of the International Chamber of Commerce and its implementing directives - present and future,
- and in the present text.

It is expressly agreed that the International Bureau of Chambers of Commerce of the International Chamber of Commerce will ensure the implementation of the system of international customs deposits established under the present protocol.

#### ARTICLE 3 (\*)

For the purposes of the present protocol

- a) the term "import duties" means customs duties and all other duties and taxes payable on or in connection with importation, and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
- b) the term "temporary admission" means temporary importation free of import duties in accordance with the conditions laid down by the above Conventions or by the national laws and regulations of the country of importation;

- c) the term "transit" means the conveyance of goods from a customs office in the territory of temporary admission or transit of a party signatory of the present protocol to another customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that contracting party;
- d) the term "customs carnet" means the document hereinafter referred to as CPD/China-Taiwan carnet and reproduced as annex 1 to the present protocol of which it is an integral part;
- e) the term "guaranteeing association" means a Chamber of Commerce or an organisation of Chambers of Commerce or an association which
  - has been approved by the customs authorities of its country to guarantee payment of the import duties owed to them in respect of goods covered by CPD/China-Taiwan carnets.
  - has joined the system of international customs deposits implemented by the IBCC of the ICC
  - has organised with the Chambers of Commerce of its area or with other associations a national guarantee system enabling them to deliver CPD/China-Taiwan carnets.

#### ARTICLE 4

The undersigned guaranteeing associations declare that CPD/China-Taiwan

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(\*) The following definitions are those given in Article 1 of the ATA Convention except the definitions under paragraphs d) and e).

carnets issued under their responsibility are delivered in accordance with the rules laid down in the ATA convention of 6 December 1961, and in the IBCC statement and its implementing directives which have been published since the entry into force of the said Convention.

The guaranteeing associations will keep each other informed of the operations of temporary admission or transit in respect of which they accept to guarantee CPD/China-Taiwan carnets.

#### ARTICLE 5

When they have been approved by their national customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods coming under the present protocol, the signatories of the protocol shall guarantee the payment of import duties in respect of goods dispatched by their nationals to countries covered by the said protocol.

However, such approval which can only be given to one guaranteeing association in each country shall only become effective upon provision by the said association of all the guarantees required by the IBCC and indicated in the annexes to the present protocol, including payment of the membership fee of the IBCC Chain.

In countries where there are exchange control regulations, the guaranteeing associations shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-a-vis other guaranteeing associations on account of such guarantees.

#### ARTICLE 6

The period of validity of the CPD/China-Taiwan carnet shall not exceed one year as from the date of delivery of any carnet.

#### ARTICLE 7

The conditions for the grant of its guarantee shall be determined by each guaranteeing association in conformity with the provisions laid down in the annexes to the present protocol.

#### ARTICLE 8

The guarantee granted shall be surety for the payment of import duties which would be to the customs authorities of the temporary admission territory in the event of the goods introduced into the said territory not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of import duties, the payment of any other sums which would have had to be deposited by the importer if there had not been no guarantee.

#### ARTICLE 9

When the goods covered by the guarantee granted by a signatory of the present protocol duly approved in the country of origin are introduced into a country where there is another signatory of the said protocol the guarantee of the guaranteeing association approved by the customs authorities in the latter country shall immediately and automatically be substituted for the original guarantee.

Such substitution shall take place successively under the same conditions for one and the same product, as it passes through different countries.

#### ARTICLE 10

Should the merchandise covered by the guarantee not be duly reexported from the territory of temporary admission within the prescribed period and thus become liable for import duties, the approved guaranteeing association in the said territory shall pay the import duties owed to the creditary customs administration.

The guaranteeing association which will have thus settled the import duties in respect of merchandise covered by the guarantee shall request the guaranteeing association which granted the initial guarantee to refund the duties paid on behalf of the importer.

Such refunding will be effected in conformity with the modalities laid down in Article IX of the IBCC Protocol annexed hereto.

#### ARTICLE 11

All questions relating to the interpretation of the provisions of the said portocol will be submitted to the IBCC Steering Committee for decision.

#### ARTICLE 12

Any guaranteeing association infringing the provisions of the present protocol will be liable to be expelled from the system, such expulsion to be decided by contracting parties jointly with the IBCC's Steering Committee.

#### ARTICLE 13

All differences, disputes or contestations between the undersigned guaranteeing associations in connection with the implementation of the provision of the present protocol shall be finally settled under the Rules of Conciliation and Arbitration of the International Chamber of Commerce by one or more arbitrators appointed in accordance with such Rules.

#### ARTICLE 14

The present Protocol is open for signature by the guaranteeing associations as of date of signature of the agreement between EUROCHAMBRES and CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL relevant to the current protocol and will enter into force on the date of its signature by the following concerned guaranteeing asso-

ciations and the International Bureau of Chambers of Commerce of the International Chamber of Commerce.

#### GUARANTEEING ASSOCIATIONS FOR THE 12 EEC MEMBER STATES

ELGIUM	FEDERATION NATIONAL DES CHAMBRES DE COMMERCE ET D'INDUSTRIE DE BELGIQUE Mr. Function :	[Signed]
DENMARK	DANISH CHAMBER OF COMMERCE Mr. Function :	[Signed]
FRANCE	CHAMBRE DE COMMERCE ET D'INDUSTRIE DE PARIS Mr. Function :	[Signed]
GREECE	CHAMBRE DE COMMERCE ET D'INDUSTRIE D'ATHENES Mr. Function :	[Signed]
GERMANY	DEUTSCHER INDUSTRIE-UND HANDELSTAG Mr. Function :	[Signed]
IREAND	THE DUBLIN CHAMBER OF COMMERCE Mr. Function :	[Signed]
ITALY	UNIONE ITALIANA DELLE CAMERE DI COMMERCIO, INDUSTRIA, ARTIGIANATO e AGRICOLTURA Mr. Function :	[Signed]

LUXEMBOURG CHAMBRE DE  
COMMERCE DU  
GRAND DUCHE DE  
LUXEMBOURG  
Mr.  
Function : [Signed]

LAS CAMARAS DE  
COMERCIO, INDUSTRIA  
Y NAVEGACION  
Mr.  
Function : [Signed]

THE NETHERLANDS KAMER VAN  
KOOPHANDEL  
EN FABRIEKEN  
VOOR 'S-  
GRAVENHAGE  
Mr.  
Function : [Signed]

UNITED KINGDOM LONDON  
CHAMBER OF  
COMMERCE AND  
INDUSTRY  
Mr.  
Function : [Signed]

PORTUGAL ASSOCIACAO COMERCIAL  
DE LISBOA-CAMARA DE  
COMERCIO E INDUSTRIA  
PORTUGUESA  
Mr.  
Function : [Signed]

INTERNATIONAL CHAMBER OF COM-  
MERCE

THE INTERNATIONAL BUREAU OF  
CHAMBERS OF COMMERCE OF THE  
INTERNATIONAL CHAMBER OF COM-  
MERCE

SPAIN CONSEJO SUPERIOR DE

Mr. JEAN-CHARLES ROUHER  
Function: SECRETARY GENERAL  
[Signed]

台北中國與歐洲復興開發銀行設立特別基金案  
ESTABLISHMENT OF A TAIPEI CHINA-EUROPEAN BANK  
COOPERATION FUND

八十年九月十六日簽訂  
八十年九月十六日生效

Signed on September 16, 1991  
Entered into force on September 16, 1991

Mr Jacques Attali  
President  
European Bank for Reconstruction and  
Development  
122 Leadenhall Street  
London EC3V 4EB  
United Kingdom

16 September 1991

Re: Establishment of a Taipei China-  
European Bank Cooperation Fund

Dear Mr. President,

1. Following the various discussions held between representatives of Taipei China through its Taipei Economic and Cultural Office in Brussels (hereinafter called the Government) and of the European Bank for Reconstruction and Development (the European Bank) on the subject referred to above, we are pleased to inform you that the Government is prepared to establish at the European Bank a Taipei China-European Bank Cooperation Fund (TCEBCF) for technical assistance, training and