

**NOTIFICATION OF LAWS AND REGULATIONS UNDER
ARTICLES 18.5 AND 32.6 OF THE AGREEMENTS**

ISRAEL

Corrigendum

1. The following text should replace Section 3.a. on page 7:

Chapter Two: 1 Import Duty

3.a. (a) By order, the Minister, together with the Minister of Finance, may levy a duty on imports into Israel for goods originating in a country with which Israel maintains a preference agreement that enables the levying of a duty on the import of goods, which is not a duty pursuant to Chapters Two or Three (hereinafter - import duty); in this matter, "preference agreement" means - an agreement that determines a rate of tax on the import of goods, which is lower than the rate of tax levied on the import of goods from a country that is subject to the "Most Favoured Nation" clause, in accordance with agreements to which Israel is a party.

(b) The rate of the import duty, together with the Customs duty levied on the goods, shall not exceed the rate of the Customs duty levied on goods which originate in countries that do not have a preference agreement with Israel, which goods are classified in the same tariff item in the Customs Rate and Exemptions and Purchase Tax On Goods Order, published pursuant to the following laws:

- (1) The Customs Rate and Exemptions Ordinance, 1937;
- (2) The Customs and Excise Law (Amendment of Rate), 5719-1949;
- (3) The Purchase Tax (Goods and Services) Law, 5712-1952;
- (4) The Customs, Excise and Purchase Tax (Cancellation of Special Exemption) Law, 5717-1957.

(c) The import duty may be for a type of goods or for certain goods, for a period of time that shall be determined in the order.

(d) The provisions of sections 2 (c), 3 and Chapter Five shall apply, *mutatis mutandis*, to the import duty pursuant to this chapter.

2. On page 11, paragraph (d) of Section 10 should be amended as follows:

(d) The Commissioner may determine, in the matter of this section, that the sale of goods similar to the imported goods is not in the ordinary course of **trade**, *inter alia*, for the following reasons:

*In English and Spanish only.

3. On page 34, the word "its" in the fifth line of sub-paragraph (b) (1) of Section 32.32 should be deleted as follows:

... requested refund, including the entries for consumption in Israel that were permitted pursuant to the Customs Ordinance [5]5,
