Agreed interpretation of article 2.1.2. of the agreement on trade in civil aircraft

Adopted on 8 March 1983 (AIR/M/10)

The Committee agreed to the following interpretation of Article 2.1.2 with the understanding that, pending process in the extension of the Annex, the application should aim at being as broad as possible:

"The Committee agrees that Article 2.1.2 of the Agreement on Trade in Civil Aircraft, which provides for the elimination of "all customs duties and other charges of any kind levied on repairs on civil aircraft", applies only to repairs of complete civil aircraft and those civil aircraft products which are classified for customs purposes under their respective tariff headings listed in the Annex to the Aircraft Agreement".

Common guidelines for binding of duties on repairs, to be inserted as a headnote in signatories' respective GATT schedules,

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"Duty free or duty exempt treatment is provided for all repairs on civil aircraft in accordance with Article 2.1.2 of the Agreement on Trade in Civil Aircraft, (the term "repairs" includes maintenance, rebuilding, modification and conversion.)"