

*Annex I***Interpretative Notes****ad Article I***Paragraph 1*

The obligations incorporated in paragraph 1 of Article I by reference to paragraphs 2 and 4 of Article III and those incorporated in paragraph 2 (b) of Article II by reference to Article VI shall be considered as falling within Part II for the purposes of the Protocol of Provisional Application.

The cross references, in the paragraph immediately above and in paragraph 1 of Article I, to paragraphs 2 and 4 of Article III shall only apply after Article III has been modified by the entry into force of the amendment provided for in the Protocol Modifying Part II and Article XXVI of the General Agreement on Tariffs and Trade, dated September 14, 1948.

*Paragraph 4*

The term "margin of preference" means the absolute difference between the most-favoured-nation rate of duty and the preferential rate of duty for the like product, and not the proportionate relation between those rates. As examples:

- 1) If the most-favoured-nation rate were 36 per cent ad valorem and the preferential rate were 24 per cent ad valorem, the margin of preference would be 12 per cent ad valorem, and not one-third of the most-favoured-nation rate;
- 2) If the most-favoured-nation rate were 36 per cent ad valorem and the preferential rate were expressed as two-thirds of the most-favoured-nation rate, the margin of preference would be 12 per cent ad valorem;
- 3) If the most-favoured-nation rate were 2 francs per kilogram and the preferential rate were 1.50 francs per kilogram, the margin of preference would be 0.50 francs per kilogram.

*Tillæg I.***Forklarende noter.****ad artikel I.***Paragraf 1.*

De forpligtelser, der findes i artikel I, paragraf 1, ved henvisning til artikel III, paragrafferne 2 og 4, samt de forpligtelser, der findes i artikel II, paragraf 2 b) ved henvisning til artikel VI, skal, for så vidt angår Protokollen om Midlertidig Ikrafttræden, anses for at falde ind under II. del.

Krydshenvisningerne til artikel III, paragrafferne 2 og 4 i ovenstående stykke og i artikel I, paragraf 1, skal først finde anvendelse efter, at artikel III er blevet ændret ved ikrafttrædelsen af den ændring, der er truffet bestemmelse om i Protokollen om ændring af II. del og artikel XXVI i Den Almindelige Overenskomst om Told og Udenrigshandel, dateret den 14. september 1948.

*Paragraf 4.*

Udtrykket „præferencemargin“ betyder den absolutte forskel mellem mestbegunstigelsestoldsatsen og præferencetoldsatsen for den samme vare, og ikke den relative forskel mellem disse satser.

*Eksempelvis:*

- 1) Såfremt mestbegunstigelsestoldsatsen var 36 pct. ad valorem og præferencetoldsatsen var 24 pct. ad valorem, ville præferencemarginen være 12 pct. ad valorem, og ikke en trediedel af mestbegunstigelsestoldsatsen.
- 2) Såfremt mestbegunstigelsestoldsatsen var 36 pct. ad valorem og præferencetoldsatsen var udtrykt som totrediedele af mestbegunstigelsestoldsatsen, ville præferencemarginen være 12 pct. ad valorem.
- 3) Såfremt mestbegunstigelsestoldsatsen var 2 francs pr. kilogram og præferencetoldsatsen 1,50 francs pr. kilogram, ville præferencemarginen være 0,50 francs pr. kilogram.