
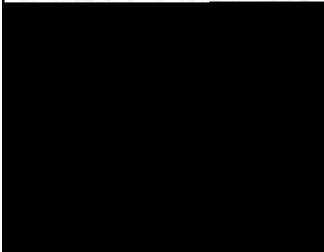


! "# \$ % & ' ()
* + & +

<http://www.un.org/esa/ffd/>

1. SURPLUS STRIPPING


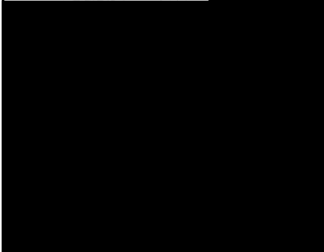
- [1998] 1 CTC 2300 (TCC)

2

Facts

- US corporation "Is Co# s#&s ' ar\$ (%Co)(") c Co#!tr\$ % corporat o! (S#&Co)
- %Co a! ' S#&co c*as* to carr\$ o! s !. &#s !*ss a! ' S#&co co!s st o/ (cas)

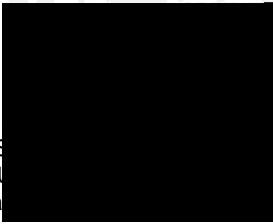
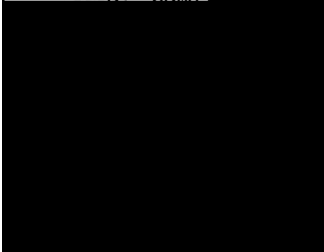



3

Facts

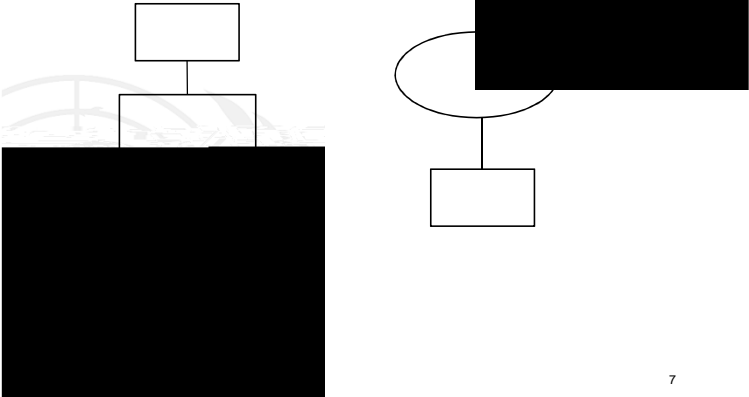
- S)ar*s o/%Co so-' to R2 2(a Co#! o" !*' &\$ /r*!'s o/ *3*c#t 4*s o/ US
- R2 2 &orro"s /ro , t)* &a!5 to pa\$ U
- P#rc)as* pr c**+#a-s cas) a! ' !*a S#&Co
- US corporat o! .#ara!t**s a , o#!t o/ -*as* r*c* 4a&.*s a! ' pa\$ R2 2is- a-/*s

#&Co a , a-.a , at*' " t) R2 2 * &\$ R2 2 to USCo

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Facts



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/ro, ' sposa-o/s)ar*s #!-*ss
t) * r 4a#* pr !c pa-\$/ro, , ,
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) c) t) * co, pa!\$ pa\$!.

Tr*at\$ lss#*s

- U!*r%rt c- 13(1)(.a!s o! s) a
&\$r*s '!c* co#!tr\$
- 2*a! !. o/B.a!sC; :o*sB.a!sC
'o,*stc-a" or 'o*s t)a4* a tr
- %rt c- 10 '*as " t) ' 4 '! 's
C*! !. /B.a!sC; :*/!' ! %rt c- 10(3) to
at' as ' 4 '! 's#! '*r 'o,*st c
' 4 '! 's)

13

%r.# , * !ts

- Ta3pa\$r ar.#*s r*c)aract*r <a
' 4 '! ' #!' '*r G%%R s co!tra
- Pro&* , >!o .a ! "as s#&-ct t
Co#!tr\$ %s-a" (. (.a ! "as !-)t) *r*/or*(!o
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11

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- %rt c- 3(2)>#! '* /!' *' t*r
, *a! !. #!' '*r 'o,*st c
t)at t)* tr*at\$ s app- *'
• %ss# , * Co#!tr\$ %s G%%R "as
" t) US "as
kat o! #!' '*r G%%R
'*** , !. pro4 so! /or
t c- 10;

17

Tr*at\$ lss#*s

- Ta3pa\$r ar.#*s t)at t)* G%%R
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1.255(')-1.69255(*

18

: *cso!

- Blt "#-' &* a s#rprs !.-\$ co!c#s
or !'***' a!\$ o/t)* ot)*r co#!tr
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or !a'4*rt*!t-\$ &ar.a !*' a"a\$
ta3 a4o 'a!c* or ta3 *4as o! &\$ r*s ' *!ts o/tr*at\$
co#!tr*s ! ts o"! -a"s. It "#-' &*+ #a-\$
a!c* sc)*, *st)at ar*
#!' *r *t)*r. *!*ra- a!t0
or sp*c/c a!t0a4o 'a!c*
\$ Cala' a!r*s ' *!ts(co#-' &*
#! t\$ &\$!o!r*s ' *!ts#!' *r
at\$. T)at s !ot ")at tr*at*s

19

: *cso!

- T) s s !ot a! or' !ar\$ sa-*
- Ba- *!at o!C ! %rt c-* 13(1) Bco!
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acco , , o'at o! part\$ as a! !t* .ra- part o/ a
!str#*!c/!a/c!#s.C
'sC ! %rt c-* 10(3) s &roa'
pa\$, *!ts

18

: *cso!

- S#&s*+#!t 1997 Protoco- a! '
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to app-\$ t)* r o"! a!t 0a#&s* p
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19

!t*rpr*t4* or Fact#a- %pp

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app-\$ to tra!sact o!s " t)o#t *c
s#&sta!c* or &#s !*ss p#rpos*
- l/ tr*at *s !t*rpr*t*' ! sa , * "a\$(!o co!/- ct



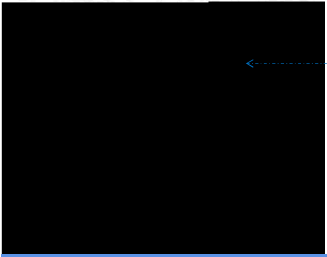
Facts

%#stra- a

Aa!5



N* " H*a-a!'



Ara!c)



:*cso!



