

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Limited Distribution

WORKING PARTY ON BORDER TAX ADJUSTMENTS

Revision

Chairman: Mr. T. GABRIELSSON (Sweden)

Membership

Argentina	European Economic Community	Spain
Australia	and member States	Sweden
Brazil	Finland	Switzerland
Canada	India	United Kingdom
Chile	Japan	United States
Denmark	Norway	Yugoslavia

Terms of reference

Acting under paragraph 1 of Article XXV and with a view to furthering the objectives of the General Agreement, and taking into account the discussions in the Council:

1. To examine:
 - (a) the provisions of the General Agreement relevant to border tax adjustments;
 - (b) the practices of contracting parties in relation to such adjustments;
 - (c) the possible effects of such adjustments on international trade.
2. In the light of this examination, to consider any proposals and suggestions that may be put forward; and
3. To report its findings and conclusions on these matters to the Council or to the CONTRACTING PARTIES.

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