

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/3389/Corr.3

2 September 1970

Limited Distribution

CONSOLIDATED DOCUMENT ON THE EXAMINATION OF PRACTICES OF CONTRACTING PARTIES IN RELATION TO BORDER TAX ADJUSTMENTS

Corrigendum

The following corrections should be made to the material relating to Ireland:

Page 35: Delete "Two and a half per cent" in second line and substitute "Five per cent".

Delete "2½ per cent" in line 6 and substitute "5 per cent (2½ per cent prior to 1 May, 1970)".

Page 89: Line 28 of last column

Delete "£2. 4. 3." after "(B) Sparkling" and substitute "£2. 16. 3.".

Line 29

Delete "3.6d." and substitute "3s.6d.".

Page 93: Delete "produces" in last line and substitute "products".

Page 94: Line 5 of Question 2

Delete comma and substitute semi-colon after "sensitized".

Page 95: Line 11 of Question 9

The sentence "(The above allowances apply to adults only)" should read "(The above allowances - under 1 to 4 - apply to adults only)".

Page 180: Question 6

The sentence in brackets should read: "(The enclosed Official Leaflet No. 4 (revised) contains, in paragraph 3, ... - see Annex H)".

Question 11

"Leaflet No. 4" should read "Leaflet No. 4 (revised)".

./.

Page 181: Question 14

(a) The second line from top of page should read "of Germany, Austria, Switzerland and the Netherlands, and ...".

(b) The relief referred to in lines 8-11 of the second paragraph is being extended to "Shannon" profits. A footnote should appear as follows:

" ... to which exports tax relief applied, relief⁽¹⁾..."

(1) Under legislation to be enacted the relief will apply to profits to which "Shannon" relief (see reply to Question 18) applied.

Question 18

The observation in brackets should read: "(see Official Leaflet No. 4 (revised), paragraph 4)".

Page 229: Section 4: A footnote should appear in relation to the material supplied in this paragraph as follows:

"of the airport.⁽¹⁾".

(1) Under legislation to be enacted the relief referred to in the last paragraph of the section "Exports profits" will be extended to profits to which "Shannon" relief applies.

Page 230: Section 8: third line

Delete "Austria and Switzerland" and insert "Austria, Switzerland and the Netherlands".

Section 8: fifth line

Delete "the Netherlands".