

# GENERAL AGREEMENT ON

## TARIFFS AND TRADE

RESTRICTED

L/6498/Add.12

24 July 1992

Limited Distribution

Original: Spanish

### ACCESSION OF PARAGUAY

#### Communication from Paraguay

#### Addendum

The following documentation has been received from the Permanent Mission of Paraguay.

- Resolution No. 44 establishing regulations on the refund procedure for tax credit of exporters and other credits vis-à-vis the administration.
- Resolution No. 49 establishing regulations on the time-limit for submission of sworn declarations and for payment of certain taxes as well as advance payments of income tax, and approving the corresponding forms.
- Resolution No. 50 establishing regulations on the selective consumption tax established by Law No. 125/91.
- Resolution No. 52 establishing regulations on various aspects connected with the application of income tax.
- Decree No. 13,944 establishing regulations on the tax on internal marketing of cattle established by Law No. 125/91.
- Decree No. 13,946 establishing regulations on the selective consumption tax established by Law No. 125/91.
- Decree No. 14,001 establishing regulations for the tax on acts and documents established by Law No. 125/91.
- Decree No. 14,002 establishing regulations for the income tax on commercial, industrial and services activities established by Law No. 125/91.
- Decree No. 14,003 consolidating in one legal instrument, amending and extending the regulatory provisions of Law No. 1,095 of 14 December 1984.

The documentation mentioned above is available for consultation by interested delegations in the secretariat (Office of the Special Adviser to the Director-General, Room 2017).