

GENERAL AGREEMENT
ON TARIFFS AND
TRADE

ACCORD GENERAL SUR
LES TARIFS DOUANIERS
ET LE COMMERCE

RESTRICTED

LIMITED C
GATT/CP.3/WP.7/2/Add.1
4 May 1949

ORIGINAL: ENGLISH

Contracting Parties
Third Session

WORKING PARTY 7 ON BRAZILIAN INTERNAL TAXES

LAW N. 8 538 OF 2nd JANUARY, 1946

Cigarettes, based on retail price, by twenties:

	frs
Up to the price of frs 1.00	0.34
Over frs 1.00 up to frs 1.20.....	0.44
Over frs 1.20 up to frs 1.50	0.56
Over frs 1.50 up to frs 2.00	0.84
Over frs 2.00 up to frs 2.50	1.11
Over frs 2.50 up to frs 3.50	1.58
Over frs 3.50 or without fixed price	2.30
Foreign of any kind	5.00

LAW N. 494 OF 26th NOVEMBER, 1948

Cigarettes, based on retail price, by twenties:

	frs
Up to the price of frs 1.20	0.56
Over frs 1.20 up to frs 1.40	0.70
Over frs 1.40 up to frs 2.00	1.02
Over frs 2.00 up to frs 2.50	1.30
Over frs 2.50 up to frs 3.20	1.70
Over frs 3.20 up to frs 4.50	2.45
Over frs 4.50 up to frs 6.00	3.35
Over frs 6.00 up to frs 8.00	4.60
Over frs 8.00 up to frs 10.00.....	6.00
Over frs 10.00 or without fixed price	8.00
Foreign of any price	8.00

