

Contracting Parties  
Third Session

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LIMITED C  
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WORKING PARTY 7 ON BRAZILIAN INTERNAL TAXES  
SUBJECTS PROPOSED FOR DISCUSSION

At its first meeting on 4th May the Working Party provisionally agreed upon a list of subjects for discussion. It is suggested for the consideration of the Working Party that the list might be slightly amended and rearranged as follows:-

1. The application of Article III of the General Agreement to, respectively, items bound in the tariff schedules and items not so bound.
2. The relevance of Article III in cases where there are no imports of the product concerned, or the volume of imports is small.
3. The effect of the words "to the fullest extent not inconsistent with existing legislation" (in paragraph 1 (b) of the Protocol of Provisional Application) on the obligation of a contracting party under Article III.
4. The question whether "Protection" in the terms of Article III is to be measured in absolute terms or in terms of the proportion between an existing difference in the incidence of charges and a former difference.