GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED
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Special Distribution

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

Addendum

AUSTRIA

Miscellaneous Charges and Taxes:

Product: (BTN)

Country or group maintaining measure:

Countries indicating

an interest:

Most agricultural

products

Austria

Brazil

United States

Uruguay Yugoslavia

(a) <u>Description</u>:

Border tax adjustments on imports of these products into Austria range from 2.5 to 13 per cent.

Since 1973 an import turnover tax is charged for most agricultural products, generally 8 per cent.

(b) Comments by other countries:

(c) Comments by country maintaining the measures:

There is a single system applicable to industrial as well as agricultural products.

The Group agreed that this matter ought to be taken up in the appropriate committee.

See document L/3389 Consolidated Document on the Examination of Practices of Contracting Parties in Relation to Border Tax Adjustments, pages 8 to 10 (Working Party on Border Tax Adjustments).