<table>
<thead>
<tr>
<th>Item</th>
<th>Commodity</th>
<th>Standard rate of duty</th>
<th>Rate of duty requested by Brazil</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Coffee not otherwise specified</td>
<td>25 per cent ad-valorem plus one anna per pound plus one fifth of the total duty</td>
<td>10 per cent ad-valorem</td>
</tr>
</tbody>
</table>

### SUPPLEMENTARY LIST OF REQUESTS BY THE UNITED STATES OF BRAZIL FOR TARIFF CONCESSIONS FROM INDIA

<table>
<thead>
<tr>
<th>ITEM</th>
<th>COMMODITY</th>
<th>STANDARD RATE OF DUTY</th>
<th>RATE OF DUTY REQUESTED BY BRAZIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Rice, husked or unhusked, including rice flour but excluding rice bran and rice dust, which are free</td>
<td>Two annas and three pies per Indian maund of 82 2/7 lbs. avoirdupois weight</td>
<td>One anna per Indian maund of 82 2/7 lbs. avoirdupois weight</td>
</tr>
</tbody>
</table>

**Preliminary list of items of import into Brazil in which India is interested and upon which request for tariff concessions will be based.**

<table>
<thead>
<tr>
<th>Brazilian Tariff Item No.</th>
<th>Description</th>
<th>Current Rate of Import duty in Brazil</th>
<th>Reduced Rate of Duty Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>282</td>
<td>Shellac and Buttonlac</td>
<td>Cr.3.20 per kilo plus addl. tax of 10% of duty plus a social welfare tax of 2% ad valorem.</td>
<td>Free with no addl. tax or sur-tax.</td>
</tr>
</tbody>
</table>
## PRELIMINARY OFFERS BY THE UNITED STATES OF BRAZIL

**ON TARIFF CONCESSIONS TO INDIA**

<table>
<thead>
<tr>
<th>TF</th>
<th>TARIFF DESCRIPTION (Brief)</th>
<th>PRESENT RATE OF DUTY Cr$</th>
<th>REQUEST</th>
<th>OFFERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Shellac in paste, blocks, straws or scales</td>
<td>3.20 per legal kilo plus addl. tax of 15 p.c. of duty plus a social welfare tax of 2 p.c. ad valorem</td>
<td>Free with no addl. tax or surtax</td>
<td>1.60 per legal kilo plus social tax</td>
</tr>
<tr>
<td>30</td>
<td>Gum etc., not specified</td>
<td>6.40 per legal kilo plus addl. tax of 10 p.c. of duties plus a social welfare tax of 2 p.c. ad valorem</td>
<td></td>
<td>3.20 per legal kilo plus taxes.</td>
</tr>
</tbody>
</table>

**NOTE** — As stated by the Head of the Brazilian Delegation (Doc. E/PC/T/FV/2/4) and in accordance with Annexure 10 on Multilateral Trade-Agreement Negotiations of the Report of the First Session of the Preparatory Committee, the Brazilian Government reserves its rights to change the form of its tariff or to readjust the duty rates of its tariff to the extent that their protective incidence is not increased.

Dear Mr. Lacarte,

The first meeting between the Indian and Brazilian Negotiating Groups took place on Tuesday the 27th May 1947 at 3 p.m. The list of offers made by India up to 27th May 1947 was handed over to the Brazilian Delegation. This list of offers was already sent to you earlier in connection with our negotiations with other countries. The date of the next meeting has not yet been fixed.

Yours sincerely,

(M. A. MULKY)
Member Secretary.
MEMORANDUM

I forward herewith one copy, Number 18, of Addendum XIV to list of offers by India in respect of requests for Tariff Concessions submitted by Brazil. With whom we are opening negotiations to-day. It will no doubt be appreciated that this document is transmitted for your own information and is not to be copied, quoted from or otherwise circulated or made known to any other member in any way whatsoever.

These may kindly be attached to the List of Offers and Addenda I-XIV, to it supplied to you.

(B.N. Banerji)
Member - Secretary.

Geneva,
Dated the 26th August 1947.

J. A. LaMarche, Esq.,
deputy Executive Secretary,
U. N. Secretariat,
Room 220.
ADDENDUM XIV

**to List of offers by India**

<table>
<thead>
<tr>
<th>Standard Rate of duty</th>
<th>Existing</th>
<th>Offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Grain and pulse, not otherwise specified, including broken grain and pulse, but excluding flour.</td>
<td>Ex Rice</td>
<td>Free Binding</td>
</tr>
</tbody>
</table>
Le Secrétaire Exécutif de la Délégation du Brésil présente ses compliments au Secrétaire Exécutif Adjoint de la Commission Préparatoire de la Conférence du Commerce et de l'Emploi et a l'honneur de lui remettre ci-inclus copie de la lettre adressée par le Chef de la Délégation du Brésil au Chef de la Délégation d'Inde, concernant la liste finale des offres brésiliennes, dont deux copies sont aussi jointes.

L'accord entre les deux pays ayant été fait, la Délégation du Brésil considère définitivement achevées ses négociations bilatérales avec Inde sur les concessions tarifaires.

Genève, le 15 septembre 1947

Sir Raghavan Pillai,
Acting Head of the Delegation of India

Excellency,

I have the honour of including the final list of offers to India which were mutually agreed upon by our two negotiating teams.

I understand that this letter and yours concerning the final list of offers from India to Brazil ends the bilateral stage of our negotiations on tariff concessions.

The ultimate agreement however is subject to the conclusion of a satisfactory multilateral agreement.

It is also my feeling that Brazil and India reached a mutually satisfactory agreement and that this agreement constitutes an important contribution to the successful conclusion of the General Agreement on Tariffs and Trade.

Yours sincerely,

A. de Vilhena Ferreira-Srago
Head of the Brazilian Delegation.
### REVISED OFFERS BY UNITED STATES OF BRAZIL TO INDIA

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>PRESENT RATE OF DUTY</th>
<th>RATE OFFERED</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CLASS X</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vegetable saps and juices, alcoholic and fermented beverages, and other liquids</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gum, resin-gums, resins and natural balsams</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Shellac in paste, blocks, straws of scales</td>
<td>Legal Kilogram</td>
<td>Crs 8.48</td>
</tr>
<tr>
<td>30</td>
<td>Not specified (including Rettoniace)</td>
<td>Legal Kilogram</td>
<td>Crs 8.96</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>PRESENT RATE OF DUTY</th>
<th>RATE OFFERED</th>
</tr>
</thead>
<tbody>
<tr>
<td>GLASSE X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vegetable saps and juices, alcoholic and fermented beverages, and other liquids</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gums, resin-gums, resins and natural balsams:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shellac in paste, blocks, straws or scales</td>
<td>Legal</td>
<td>CR$ 4.48</td>
<td>CR$ 3.75</td>
</tr>
<tr>
<td>Turpentine</td>
<td>Kilogram</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not specified (including butonlæc)</td>
<td>Legal</td>
<td>CR$ 8.96</td>
<td>CR$ 3.25</td>
</tr>
<tr>
<td>Kilogram</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

25th August, 1937.

Dear Mr. Teixeira,

This memorandum will confirm that, as a consequence of the tariff negotiations between our Delegations and subject to confirmation by our respective Governments and the satisfactory conclusion of the present series of tariff negotiations on a mutually advantageous basis, India would be prepared to offer to Brazil tariff reductions on the undermentioned items to the extent indicated against it:-

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
<th>Existing</th>
<th>Offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Grain and pulse, not otherwise specified, including broken grain and pulse, but excluding flour</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ex Rice</td>
<td>Free</td>
<td>Binding</td>
</tr>
</tbody>
</table>

2. Tariff reductions that Brazil is prepared to accord to us are as detailed below:-

<table>
<thead>
<tr>
<th>Tariff Paragraph No.</th>
<th>Tariff Description</th>
<th>Present rate of duty</th>
<th>Offers</th>
</tr>
</thead>
<tbody>
<tr>
<td>282/18</td>
<td>Shellac in paste, blocks straws or scales</td>
<td>4.425 per legal kilo + addl. tax of 10% of duty + a social welfare tax of 2½ ad val.</td>
<td>1.750 per legal kilo + social tax</td>
</tr>
<tr>
<td>282/30</td>
<td>Gums, etc., not specified including Buttonlac</td>
<td>9.160 per legal kilo + addl. tax of 10% of duty + a social welfare tax of 2½ ad val.</td>
<td>3.250 per legal kilo + social tax</td>
</tr>
</tbody>
</table>

3. I should be obliged if you would kindly confirm the statements made above.

4. In conclusion permit me to express our sincere appreciation of the very cordial manner in which these discussions were conducted by you and your team.

Yours sincerely,

Glycon de Paiva Teixeira, Esq.,
Brazilian Delegation,
Hon., 55, 425,
Palais des Nations.