

GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

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ACCESSION OF PARAGUAY

Communication from Paraguay

The following communication dated 25 April 1989 has been received from the Permanent Mission of Paraguay.

I have the honour to transmit herewith documents relating to my country's application for accession to the General Agreement.

I should point out that Law No. 1095/84 is included in the text of the Customs Tariff, which we have already transmitted, and Decree No. 7,804/85 was repealed by Decree No. 1,663/88 which also appears in the Customs Tariff.

The other legal provisions are annexed hereto, as follows:

- Law No. 550/75 on Promotion of Investment for Economic and Social Development.
- Law No. 69/68 - Establishes a tax on sales of goods.
- Law No. 920/81 - Establishes a transitional régime for the tax regularization of property, securities, credits and merchandise.
- Law No. 1,035/83 - Amends provisions of Law No. 69/68 on the merchandise sales tax and establishes a tax on services.
- Law No. 489/74 - Approves with amendments Decree Law No. 5 of 29 March 1974 setting up the Customs Valuation Service and adopts rules for the determination of the taxable base for import taxes.
- Decree No. 12,317/75 - Establishes the regulations for Law No. 489 of 11 December 1974.
- Law No. 862/63 - Establishes the National Technology and Standards Institute.
- Law No. 166/69 - Establishes the tax régime for imports of insecticides, fungicides, herbicides, fertilizers, bulbs and seeds for sowing, and raw materials to be used for the industrial production of all kinds of fertilizers and for soil enrichment in general.

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- Decree No. 15,095 - Establishes the regulations for Law No. 166/69.

The Resolutions of the Central Bank of Paraguay and import statistics on a product-by-product basis will be transmitted shortly.

The documents listed above are available in the secretariat (Development Division, Room 2010) for consultation by interested delegations.