

**MULTILATERAL TRADE  
NEGOTIATIONS  
THE URUGUAY ROUND**

RESTRICTED

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Special Distribution

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Surveillance Body

ROLLBACK

Notification

The following notification is circulated at the United States' request.

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The United States of America hereby notifies the Uruguay Round Surveillance Body that on 22 December 1989, President Bush signed legislation to amend the superfund tax. The action complies with the GATT panel's recommendation to apply uniform taxes on imported and domestic petroleum products. The legislation was contained in HR 3275.

The law increases the superfund excise tax rate on domestic crude oil and petroleum products to 9.7 cents per barrel (formerly 8.2 cents per barrel), and lowers the rate on imported crude and petroleum products 9.7 cents per barrel (formerly 11.7 cents per barrel), thereby bringing both rates to the same level.

In signing the legislation, President Bush said "the superfund petroleum tax amendment brings the United States into conformity with an important GATT ruling. The enactment of this provision reinforces the commitment by the Administration and the Congress to full compliance with our GATT obligations;"

GATT SECRETARIAT

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