## SUBJECT: WORKING PARTY ON BORDER TAX ADJUSTMENTS

AFTER CONSULTATION WITH THE CHAIRMAN, IT HAS BEEN AGREED THAT THE NEXT MEETING OF THE WORKING PARTY ON BORDER TAX ADJUSTMENTS WILL COMMENCE ON MONDAY, 6 JULY AT 3 P.M. IN THE PALAIS DES NATIONS.

THE FOLLOWING AGENDA IS PROPOSED:

- (1) CONSIDERATION OF PROPOSALS AND SUGGESTIONS.
- (2) CONTINUATION OF THE DISCUSSION ON THE INTERPRETATION AND THE APPLICATION OF THE PROVISIONS OF THE GENERAL AGREEMENT WITH REGARD TO BORDER TAX ADJUSTMENTS; IN PARTICULAR THE TERMINOLOGY OF THE GENERAL AGREEMENT AS MENTIONED IN PARAGRAPH 21 OF THE INTERIM REPORT (L/3290). IN THIS CONNEXION, MEMBERS OF THE WORKING PARTY ARE INVITED TO INDICATE:
  - WHETHER THEY APPLY THE PROVISIONS OF THE GENERAL AGREEMENT IDENTICALLY TO IMPORTS AND EXPORTS, AND •
  - WHICH TAXES ARE SUBJECT TO ADJUSTMENTS AT THE BORDER.
- (3) CONSIDERATION OF QUESTIONS RAISED WITH REGARD TO BORDER TAX ADJUSTMENTS ON PRODUCTS OF SPECIAL INTEREST TO DEVELOPING COUNTRIES AND OF THE BEST WAY TO DEAL WITH THESE QUESTIONS. GOVERNMENTS OF DEVELOPED COUNTRIES WHICH HAVE NOT YET DONE SO ARE KINDLY REMINDED TO SUPPLY TO THE EXTENT POSSIBLE INFORMATION ON THE TOTAL AMOUNT OF REVENUE FROM TAXES LEVIED ON PRODUCTS OF SPECIAL INTEREST TO DEVELOPING COUNTRIES LISTED IN DOCUMENT Spec(68) 97 AND Spec(68) 97/Add.1.

MEMBERS OF THE WORKING PARTY AND OTHER CONTRACTING PARTIES, ASSOCIATED GOVERNMENTS AND INTERGOVERNMENTAL ORGANIZATIONS, WISHING TO BE REPRESENTED BY OBSERVERS ARE REQUESTED TO ADVISE ME OF THE NAMES OF THEIR REPRESENTATIVES BY 2 JULY.