Further to the acceptances stated in document L/4914/Rev.4, the following legal instruments have been accepted on the date specified:

B. Protocol Supplementary to the Geneva (1979) Protocol to the General Agreement on Tariffs and Trade
   - Brazil - ratification 23 June 1981

H. Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, and
   Protocol to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade
   - Brazil 23 June 1981

The acceptance was accompanied by the following communication:

The Brazilian Government wishes to make the following reservations regarding paragraphs 3, 4 and 5 of the Protocol of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade:

Paragraph 3: the Government of Brazil reserves the right to retain the system of officially established minimum values, under paragraph 3 of the Protocol;

1Upon the entry into force of the Agreement (1 January 1981) the provisions of the Protocol were deemed to be part of the Agreement.
Paragraph 4: the Government of Brazil reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

Paragraph 5: the Government of Brazil reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

At the same time, under Article 21.1 of the Agreement, the Government of Brazil declares that the application of the Agreement will be delayed for a period of five years.