You will recall that at its first meeting the Working Party on Border Tax Adjustments expressed the hope that the Fact-Finding Report on this subject drawn up by the Organization for Economic Co-operation and Development would be made available to it in the near future, but noted that this Report needed to be brought up to date. The Working Party therefore requested the secretariat to invite contracting parties members of the OECD to supply short papers setting out any developments since the time covered by the Report and any plans which they might have for changes in border tax adjustments (L/3009, paragraph 26).

The Working Party also agreed that delegations be invited to supply details of the rate or rates of tax on profits of industrial and commercial firms and a brief description of the elements used in the determination of the tax base, indicating in particular the elements which can be deducted from the gross profit (L/3009, paragraph 29).

It would be very much appreciated if your authorities could find it possible to provide the answers to these questions at the earliest possible date.

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