At its first meeting the Working Party on Border Tax Adjustments considered what documentation it would need in its work. It noted that when it came to deal with point 1(b) of its terms of reference (the practices of contracting parties in relation to border tax adjustments) the documentation drawn up by the Organisation for Economic Co-operation and Development would be of great importance, but that this documentation dealt only with the practices of OECD member countries. The Working Party requested the secretariat to obtain similar information from other contracting parties. The secretariat has therefore drawn up the questionnaire which is attached.

I am sure the Working Party would be most grateful if it were possible for your authorities to supply this information by the date indicated in the questionnaire.

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