In their report to Review Working Party II (v. W.9/155, page 11), the Technical Group on Customs Administration refers to the attention of the Legal and Drafting Committee the divergence between the English and French texts of paragraph 3 of Article VII of the General Agreement.

The English text refers to "internal tax" whereas the French refers to "impôt ou taxe intérieurs", elsewhere in the Agreement the French equivalent of "internal tax" is "taxe intérieure".

Article VII:3 Valuation for customs purposes

The value for customs purposes of any imported product should not include the amount of any internal tax, applicable within the country of origin or export, from which the imported product has been exempted or has been or will be relieved by means of refund.

Article VII:3 Valeur en douane

Le valeur en douane de toute marchandise importée ne devrait comprendre aucun impôt ou taxe intérieurs exigibles dans le pays d'origine ou de provenance dont la marchandise importée aurait été exonérée ou dont le montant aurait fait ou serait destiné à faire l'objet d'un remboursement.

Spec/84/55

English only