The Annex to this document, which reproduces OECD document Corrigendum to C(68)47, contains certain corrections to the OECD Secretariat's Fact-Finding Report which has been circulated to members of the GATT Working Party as an attachment to Spec(68)57.
Annex

COUNCIL

Fact-Finding Report on Border Tax Adjustments
Applied by Member Countries to Exports and Imports

(Note by the Secretary of the Council)

Corrigendum to Parts I and II

Page   Paragraph
1   Cover note   Replace the second paragraph by the following two paragraphs:

"The report is divided into three parts. Part I contains primarily an analysis of border tax adjustments applied in Member countries as at 1 March 1967, together with information concerning changes introduced between March 1967 and March 1968. Part II deals with the question of the rationale of border tax adjustments and their effects on international trade. Part III contains a description by country of border tax adjustments applied to exports and imports.

"Most of the factual information contained in the report derives from answers to a questionnaire sent to delegations on 10 March 1967. While the country chapters in Part III have mostly been approved by the government concerned, the responsibility for Parts I and II lies exclusively with the Secretariat."

Page   Paragraph
4   Contents   Annex 3: Substitute "EEC" for "EFTA"
Annex 4: Substitute "EFTA" for "EEC"
13   28   Last two lines, delete "beauty treatment... entertainment", substitute "transport, insurance, entertainment and advertisement"
17   40   Line 17, add footnote (1) after France to read "(1) But see Part III, page 18, C. The New T.V.A., concerning modifications to the French system which took place as from 1 January 1968"
18   41(d)   Last line, substitute "and" for "or"
31   75   Add "(e) In Portugal, alcoholic drinks are not liable to excise duty"
76   Line 5, delete "Portugal"; lines 6-7, delete "except in the case of alcoholic drinks in Portugal"
Corrigendum to Part III

**Country** | **Page** | **Treatment of exports:**
---|---|---
Canada | 10 | Delete third sentence. Substitute "Unlicensed traders receive a refund of sales and excise tax paid on goods purchased by them and subsequently exported."

Portugal | 43 | Second paragraph, delete last sentence

United Kingdom | 56 | Footnote (1), substitute "12\(\frac{1}{2}\) per cent" for "16\(\frac{1}{2}\) per cent"

United States | 60 | First paragraph, **Structure:** Insert comma after "Columbia" in line 4 and after "taxes" in line 5
<table>
<thead>
<tr>
<th>Country</th>
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<tbody>
<tr>
<td>Austria</td>
<td>64</td>
<td>Heading, substitute &quot;thousands of schillings&quot; for &quot;billions of schillings&quot;</td>
</tr>
<tr>
<td>Ireland</td>
<td>72</td>
<td>Substitute &quot;thousands of pounds&quot; for &quot;millions of pounds&quot;</td>
</tr>
</tbody>
</table>

**General remark**

Statistics for Portugal both in Part III and in Annex 5 to Parts I and II require revision and amendments will be circulated subsequently.