OUTLINE FOR EXAMINATION OF BORDER TAX PRACTICES

Replies by Delegations

Corrigendum

In the replies reproduced in document Spec(69)4/Add.1 the following corrections should be made:

Australia

Page 3

Item III.5 should read:

In 1967-68, collections of sales tax and excise duty, which are not levied on goods exported, were 21.2 per cent of total taxation revenue. This percentage is made up as follows:

Sales tax 7.0 per cent

Excise tax on traditional products (tobacco, cigarettes, beer, wines and spirits, petrol) 13.2 per cent

Excise duty on other products 1.0 per cent

Total 21.2 per cent

(There are no social security taxes in Australia.)

Finland

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Item I.B.1:

Insert at the end of the item:

Excise tax on certain foodstuffs

Rusks, dry cakes, "Danish bakery", biscuits, chocolate ice-cream, pastes, ice-cream and pudding powder, and some dressings and soups.
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Item I.B.3 should read:

In case liquid fuels subject to excise tax are used for the production of export goods, the producer is entitled to a rebate of this tax.

Item I.B.8:

The present item should be renumbered I.B.9 and a new item should be added: "I.B.8 Nil".