GENERAL AGREEMENT ON TARIFFS AND TRADE

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

Addendum

PORTUGAL
(a) **Description:**

Surtaxes

(b) **Comments by other countries:**

The proceeds of the surtaxes are used to defray the operating costs of certain semi-public bodies such as the Commission for Regulating the Raw Cotton Trade, the Commission for Regulating Oilseed Products and Vegetable Oils, the Commission for Regulating the Rice Trade, the National Animal Products Bureau and the Angola Coffee Institute.

(c) **Comments by country maintaining the measures:**

In Portugal the products upon which import taxes are charged for the benefit of economic co-ordination bodies are raw cotton, grains, cod, various chemical and pharmaceutical products, various products of animal origin, oilseed products and vegetable oils. These taxes are regarded as payment for services rendered by the economic co-ordination bodies and their effect on the cost of imported products is in general very small. It is very often less than 1 per cent and rarely more than 3 per cent.

The only two import taxes levied for corporate bodies are:

first, the tax on imported wheat, for the National Federation of Wheat Producers;

second, the 3 per cent ad valorem tax for the National Millers' Federation.

The services rendered are, in general, quality control, control of supplies, control of stockpiling, etc.

These taxes were already being charged before Portugal signed the General Agreement, and the question was even debated during the discussion on Portugal's accession in 1961 (document L/1411 of 3 January 1961, question 4, paragraphs (f) and (g)). They are applied alike to imports and to domestic production and exports.
<table>
<thead>
<tr>
<th>Product: (BiN)</th>
<th>Country or group maintaining measure:</th>
<th>Countries indicating an interest:</th>
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<tbody>
<tr>
<td>Miscellaneous (cont'd)</td>
<td>Portugal</td>
<td>United States</td>
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(c) Comments by country maintaining the measures: (cont'd)

The economic co-ordination bodies mentioned in the notification are not the only ones which provide services and receive taxes levied on production, exports and imports.

The Portuguese authorities are engaged in making adjustments designed to eliminate any discriminatory aspects which might, indirectly, have a protectionist effect.