GENERAL AGREEMENT ON TARIFFS AND TRADE

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

Addendum

BRAZIL
### Customs and Administrative Procedures

<table>
<thead>
<tr>
<th>Product: (BTN)</th>
<th>Country or group maintaining measure:</th>
<th>Countries indicating an interest:</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>Brazil</td>
<td>Canada</td>
</tr>
</tbody>
</table>

(a) **Description:**

Heavy penalties are imposed for documentation errors.

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

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

See item 137 of the Inventory of Non-Tariff Measures (MTN/3B/2).
Miscellaneous Charges and Taxes

<table>
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</table>

(a) Description:

Supplementary charge. A 1 per cent port improvement tax and a 10 per cent merchant marine renovation tax are applied on all agricultural imports except those under State trading. The 5 per cent surcharge was eliminated on 1 January 1968 and added to the import duty on all imports except those receiving LAFTA concessions.

(b) Comments by other countries:

The United States made particular reference to live animals (01.01-01.05), non-fat dry milk (04.02), sausage casings (05.05), dried beans and peas (07.05), dates (08.01), raisins (08.04), fresh apples and pears (08.06), grain sorghum (10.07), hops (12.06), lard (15.01), soyabean oil, crude and refined and cottonseed oil, refined (15.07).

(c) Comments by country maintaining the measures:

See item 655 of the Inventory of Non-Tariff measures (MTN/3B/5).
(BTN) Certain fresh fruit (ex Chapter 8)

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</table>

(a) **Description:**

An excise tax of 17 per cent is applied to imports of certain fresh fruits (including apples and pears) from non-LAFTA countries.

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

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

See item 656 of the Inventory of Non-Tariff Measures (WTN/3B/5).