

PRELIMINARY REQUESTS BY THE UNITED STATES OF BRAZIL  
FOR TARIFF CONCESSIONS FROM CANADA

TARIFF ITEM	COMMODITY	INTERMEDIATE TARIFF	RATE OF DUTY REQUESTED BY BRAZIL
.15	Beeswax .	20 p.c.	10 p.c.
20a	Butter produced from the cocoa bean . - per pound	3 cts.	1 ct.
28	Coffee, green, imported direct from the country of growth and production - per pound	3 cts.	Free
39 (11)	Starch (Tapioca) - per pound	1 1/2 ct.	1 ct.
39a	Starch or flour of sago, cassa va or rice - per pound	1 1/4 cts.	3/4 ct.
77a	Cocoa beans not roasted, crush ed or ground - per one hundred pound	\$ 1.50	Free
99	Bananas, dried or evaporated - per pound	1/2 ct.	Free
101	Oranges, n.o.p. - per cubic foot	35 cts.	Free
109	Brazil nuts, not shelled - per pound	2 cts.	1 ct.
114	Brazil nuts, shelled - per pound	3 1/3 cts.	Free
143	Cigars, the weight of the bands and ribbons to be included in the weight for duty - per pound and	\$ 3.50 25 p.c.	65 cts. 10 p.c.
225	Carnauba wax	7 1/2 p.c.	Free
264a	Menthol natural	5 p.c.	Free
276a	Cotton seed oil n.o.p.	17 1/2 p.c.	12 1/2 p.c.
276b	Cotton seed and crude cotton seed oil, when imported by manufactures of cotton seed, meal and refined cotton seed oil, for use exclusively in manufacture of such commodi- ties, in their own factories	10 p.c.	Free

278e	Castor oil	Free	Free
648	Semi-precious stones cut but unset	10 p.c.	7 1/2 p.c.
711	Emetine, theobromine and caffeine	25 p.c.	12 1/2 p.c.
838	Oiticica oil for use in Cana- dian manufactures -per pound	2 cts.	Free

Brazil also desires to negotiate on the following products:

Fruits preserved in syrup  
Dried fruits: pineapple and others  
Quartz piezoelectric semi-manufactured or manufactured  
Timbo in powder  
Pyrethrum in powder  
Processed hide and skins.

Geneva, May 5th 1947

ITEMS ON WHICH CANADA REQUESTS TARIFF CONCESSIONS  
BY BRAZIL

<u>Item No.</u>	<u>Brief Description</u>	<u>Present Rate</u>	<u>Request</u>
37	Furs, prepared or tanned, whole	41.60 cr. Kg.	Bind present rate
	Same, patched.....	31.20 cr. Kg.	Bind present rate
37	Leather, natural colour, polished or not .....	10.46 cr. Kg.	Bind present rate
	Same, dyed or waxed .....	11.44 cr. Kg.	Bind present rate
	Same, varnished, grained or not	15.60 cr. Kg.	Bind present rate
106	Cod, dry-salted, unboned .....	440 cr. metric ton Plus special tax 0.30 cr. % Plus consumption tax 0.20 cr. Kg	50% reduction in tariff and supple- mentary charges
225	Apples, fresh .....	Free	Bind free entry
239	Wheat .....	62.10 cr. metric ton (9 cts. bu.)	Bind present rate
245	Wheat flour .....	155.00 cr. metric ton	Bind present rate
247	Barley malt .....	250.00 cr. metric ton	Bind present rate
255	Certified seed potatoes .....	Free	Bind free entry
556	Standard newsprint .....	Free	Bind free entry
649	Aluminium bars, ingots, pigs ..	1.60 cr. Kg.	50% reduction
650	Aluminium sheets, plates up to 15 mm. thick, plain .....	2.70 cr. Kg.	50% reduction
	Same, grooved, etc. ....	3.80 cr. Kg.	50% reduction
651	Aluminium beams and angles, plain	2.60 cr. Kg.	50% reduction
	Same, grooved, etc. ....	3.60 cr. Kg.	50% reduction
677	Lead bars, ingots, pigs .....	230 cr. metric ton	Bind present rate
735	Copper blocks, ingots, pigs....	140 cr. metric ton	Bind present rate
1825	Agricultural implements .....	Free	Bind free entry
1831	Sewing machines .....	0.93 cr. Kg.	Bind present rate

NOTE: It is understood that the Brazilian Tariff is being revised at present and the right must be reserved to amend this request in the light of a new tariff situation.

PRELIMINARY OFFERS BY THE UNITED STATES OF  
BRAZIL ON TARIFF CONCESSIONS TO CANADA

Tariff Paragraph	Tariff Description (Brief)	Present Rate of Duty	Request	Offers
		CR\$		
37	Furs, prepared or tanned, whole	41,60 kg	Bind present rate	Agreed
37	Leather, natural colour polished or not	10,46 "	"	No commitments
	Same, dyed or waxed	11,44 "	"	" "
	Same, varnished, grained or not	15,60 "	"	" "
106	Cod, dried and salted	440,00 met. ton plus spe cial tax CR\$ 0,30 kg. Plus consumption tax Cr. 0,20 kg.	50 p.c. reduction in tariff and supplementary charges	50 p.c. reduction in tariff only
225	Apples, fresh	Free	Bind free entry	Agreed
239	Wheat	62,10 met. ton.	Bind present rate	"
245	Wheat flour	155,00 met. ton.	" "	"
247	Barley malt	250,00 met. ton.	" "	"
255	Certified seed potatoes	Free	Bind free entry	"
556	Standard newsprint	"	"	"
649	Aluminium bars, ingots pigs	1,60 Kg.	50 p.c. reduction	No commitments

T. SIP

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		CR\$		
680	Aluminium sheets, plates up to 15 mm. thick, plain	2,70 kg.	50pc. red.	No commitments
681	Aluminium beams and angles, plain	3,60 kg.	" " " "	" " " "
677	Lead bars, ingots, pigs	230,00	bind pre- metric ton. sent rate	Agreed
733	Copper blocks, ingots, pigs	140,00	bind pre- metric ton. sent rate	"
825	Agricultural implements	free	bind pre- sent rate	"
831	Sewing machines	0,93 kg.	bind pre- sent rate	"

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NOTE - As already admitted by Canada in her note included in the list of requests to Brazil, the Brazilian Delegation, in accordance with the statement of its Head ( Doc. E/PC/T/PV/2/4) and with Annexure 10 on Multilateral Trade Agreement Negotiations of the Report of the First Session of the Preparatory Committee, reserves its rights to change the form of its tariff or to readjust the duty rates of its tariff to the extent that their protective incidence is not increased.

SECRET

Palais des Nations,  
Geneva, May 8, 1947.

CANADIAN DELEGATION

NOTICE OF FURTHER TRANSMITTALS OF  
CANADIAN LISTS OF OFFERS

TO: Mr. E. Wyndham-White,  
Executive Secretary,  
United Nations Secretariat.

Please be advised that the following document which we  
exchanged with Czechoslovakia, and forwarded to you on April 23,  
has now been transmitted to Brazil  
with whom we have opened tariff negotiations today:

B. Proposals (consolidated) in connection with  
requests by six countries for tariff  
concessions by Canada.

*Louis Couillard*  
(Louis Couillard)  
Secretary,  
Canadian Delegation.

SECRET

Palais des Nations,  
Geneva, May 8, 1947.

CANADIAN DELEGATION

NOTICE OF FURTHER TRANSMITTALS OF  
CANADIAN LISTS OF OFFERS

1: Mr. E. Wyndham-White,  
Executive Secretary, United Nations Secretariat.  
Please be advised that the following document which we exchanged  
with the United States of America, and forwarded to you on April 23, has  
now been transmitted to Brazil  
with whom we have opened tariff negotiations today:

- A. Proposals in connection with requests for tariff  
concessions submitted by the United States.

*Louis Couillard*

(Louis Couillard)  
Secretary,  
Canadian Delegation.

SECRET.

Palais des Nations,  
Geneva, May 6<sup>th</sup>, 1947.

CANADIAN DELEGATION

NOTICE OF FURTHER TRANSMITTALS OF  
CANADIAN LISTS OF OFFERS

To: Mr. E. Wyndham-White,  
Executive Secretary,  
United Nations Secretariat.

Please be advised that the following document which  
was forwarded to you on May 5, has now been transmitted to  
Brazil with whom we have opened tariff  
negotiations to-day:

C. Proposals (second partial consolidation) which  
complete, in Part A thereto, the first Canadian response to  
requests by the United States as regards certain tariff items  
the treatment of which therein had been tentative or conditional;  
also, it consolidates, in Part B, proposals by the Canadian  
Delegation respecting requests contained in supplementary lists  
submitted by various Delegations which have opened negotiations  
with Canada.

*S. S. Reisman*  
for  
(Louis Couillard)  
Secretary,  
Canadian Delegation.



CANADIAN DELEGATION  
TO THE  
SECOND SESSION OF THE  
PREPARATORY COMMITTEE OF THE  
UNITED NATIONS CONFERENCE  
ON  
TRADE AND EMPLOYMENT



DÉLÉGATION DU CANADA  
À LA  
DEUXIÈME SESSION DE LA  
COMMISSION PRÉPARATOIRE DE LA  
CONFÉRENCE DES NATIONS UNIES  
DU  
COMMERCE ET DE L'EMPLOI

Palais des Nations,  
Geneva,  
May 14, 1947.

Dear Mr. Wyndham White:

I enclose herewith one copy (No. 5) of  
the following document:

Proposals in connection with requests  
for tariff concessions submitted by Brazil.

The document above-named has been handed  
this day to the Brazilian Delegation which has opened  
negotiations with the Canadian Delegation.

Yours faithfully,

A handwritten signature in cursive script, reading "L. S. Couillard".

(Louis Couillard)  
Secretary

Mr. E. Wyndham White,  
Executive Secretary,  
United Nations Secretariat,  
Palais des Nations.

M O S T   S E C R E T

Copies Nos. 1 to 4, to United States Delegation.  
Copy No. 5, to United Nations Secretariat.  
Copies Nos. 6 to 9, to United Kingdom Delegation.  
Copy No. 10, to Australian Delegation.  
Copy No. 11, to South African Delegation.  
Copy No. 12, to New Zealand Delegation.  
Copy No. 13, to Indian Delegation.  
Copies Nos. 14 to 16, to Colonial Office Delegation.  
Copy No. 17, to B. W. I. Delegation.  
Copy No. 18, to Ceylon Delegation.  
Copy No. 19, to Southern Rhodesian Delegation.  
Copy No. 20, to Newfoundland Delegation.  
Copy No. 21, to Burma Delegation.  
Copies Nos. 22 to 25, to Czechoslovakian Delegation.  
Copies Nos. 26 to 29, to French Delegation.  
Copies Nos. 30 to 33, to Norwegian Delegation.  
Copies Nos. 34 to 37, to Cuban Delegation.  
Copies Nos. 38 to 41, to Chinese Delegation.  
Copies Nos. 42 to 45, to Belgian Delegation.  
Copies Nos. 46 to 49, to Netherlands Delegation.  
Copies Nos. 65 to 68, to Brazilian Delegation.

This Document is the property, solely and exclusively, of the  
Government of Canada. It is given restricted distribution, as  
per the above enumeration, for use only in connection with  
negotiations at Geneva in respect of Tariffs and Preferences;  
and may not be copied, quoted from or otherwise circulated or  
made public in any manner whatsoever.

S E C R E T

P R O P O S A L S

regarding duties of customs put forward by the  
Canadian Delegation in respect of requests  
contained in a list submitted by

B R A Z I L

in connection with the Second Session of the  
Preparatory Committee of the International  
Conference on Trade and Employment.

Geneva, May 14, 1947.

S E C R E T

The proposals herein set forth are in reply to requests submitted by Brazil and they are presented as part of an exchange of "proposals" between the Canadian Delegation and that representing Brazil.

Certain items of the Canadian Tariff included in the list upon which concessions are sought by Brazil have appeared also in lists of requests submitted by certain countries of the British Commonwealth. In such instances, the proposed treatment under both Tariffs -- the British Preferential and the Most Favoured Nation -- is indicated.

SCHEDULESECRET

Tariff item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
28	Coffee, green, imported direct from the country of growth and production, or purchased in bond in the United Kingdom .....per pound		2 cts.	
29	Coffee, green, n.o.p. ....per pound and	2 cts. 7½ p.c.	2 cts. 10 p.c.	
114	Brazil nuts, shelled .....per pound		1 ct.	
125	Carnauba wax .....		Free	
197	Silex or crystallized quartz, ground or unground .....		Free	

**DÉLÉGATION  
DES ÉTATS-UNIS DU BRÉSIL**



Le Secrétaire Exécutif de la Délégation du Brésil présente ses compliments au Secrétaire Exécutif Adjoint de la Commission Préparatoire de la Conférence du Commerce et de l'Emploi et a l'honneur de lui remettre ci-inclus copie de la lettre adressé par le Chef de la Délégation du Brésil au Chef de la Délégation du Canada, concernant la liste finale ~~des~~ offres brésiliennes, dont deux copies sont aussi jointes.

L'accord entre les deux pays ayant été fait, la Délégation du Brésil considère définitivement achevées ses négociations bilatérales avec le Canada sur les concessions tarifaires.

Genève, le 15 septembre 1947.

Geneva, September 8th, 1947.

Honorable L. D. Wilgress,  
Leader of the Delegation of  
Canada.

Excellency,

I have the honour of including the final list of offers to Canada which were mutually agreed upon by our two negotiating teams.

I understand that this letter and yours concerning the final list of offers from Canada to Brazil ends the bilateral stage of our negotiations on tariff concessions.

The ultimate agreement however is subject to the conclusion of a satisfactory multilateral agreement.

It is also my feeling that Brazil and Canada reached a mutually satisfactory agreement and that this agreement constitutes an important contribution to the successful conclusion of the General Agreement on Tariffs and Trade.

Yours sincerely

---

A. de Vilhena Ferreira-Braga  
Head of the Brazilian Delegation.

REVISED OFFERS BY THE UNITED STATES OF BRAZIL  
ON TARIFF CONCESSIONS TO CANADA

TARIFF NUMBER	TARIFF DESCRIPTION	UNIT	PRESENT RATE OF DUTY CR\$	RATE OFFERED
<u>CLASS III</u>				
	SKINS AND HIDES, RAW PREPARED OR TANNED, AND VARNISHED, PRE- PARED OR TANNED WITH THE HAIR			
37	PREPARED OR TANNED: With the hair: Ermine, beaver, otter, fox and the like, whole, without other preparat- ion of finish	L.kg	58,24	58,24
<u>CLASS IV</u>				
	MEAT, FISH, OLEAGINOUS MATERIALS AND OTHER ANIMAL PRODUCTS			
106 106/22	FISH: Cod and "Saithe" dried and salted, with bones	N. Ton.	616,00 met. ton plus spe cial tax Cr\$ 0,30 kg. Plus consumpt ion tax Cr\$ 0,20 kg.	Cr\$200 plus sur taxes mi nus cons umption tax.
<u>CLASS VIII</u>				
	FRUIT, CEREALS, HERBS, VEGETA- BLES AND THEIR DERIVATIVES			
225	FRUIT: Apples, fresh or green		Free	Free
239 239/1	WHEAT: In grain, husked or threshed	Gross ton.	86,94	86,94
245/5 245/5	FLOURS Wheat	L. Ton.	217,00	217,00
247 247/1	MALT Barley or roasted barley	Gross. ton.	350,00	350,00



CLASS IX

PLANTS, LEAVES, FLOWERS,  
AGRICULTURAL PRODUCE,  
SEEDS, ROOTS, PEELS,  
FODDER AND SPICES

Palais des Nations,

Geneva.

September 3, 1947.

154 Excell Certified seed potatoes

Free

Free

CLASS XVI

PAPER AND ITS APPLICATIONS

156 PAPER

156/3 Standard newsprint

Free

Free

CLASS XIX

ALUMINIUM, LEAD, TIN, ZINC  
AND THEIR ALLOYS

177 LEAD RAW OR PREPARED

Bars, ingots and pigs

L. Ton.

322,00

322,00

CLASS XX

COPPER, NICKEL AND THEIR  
ALLOYS

175 COPPER RAW OR PREPARED

Blocks, ingots, pigs

Gross.Ton.

196,00

196,00

CLASS XXXIV

MACHINERY, APPARATUS, TOOLS  
AND VARIOUS UTENSILS

125 Agricultural implements

Free

Free

MACHINERY

I-OPERATIVE MACHINERY

131/38 Sewing machines

Gross Kg.

1,30

1,30

Geneva, 9th september 1947

BTR.

CANADIAN DELEGATION  
TO THE  
SECOND SESSION OF THE  
PREPARATORY COMMITTEE OF THE  
UNITED NATIONS CONFERENCE  
ON  
TRADE AND EMPLOYMENT



DÉLÉGATION DU CANADA  
À LA  
DEUXIÈME SESSION DE LA  
COMMISSION PRÉPARATOIRE DE LA  
CONFÉRENCE DES NATIONS UNIES  
DU  
COMMERCE ET DE L'EMPLOI

COPY

Palais des Nations,  
Geneva.  
September 8, 1947.

Excellency,

I have the honour to enclose herewith the final list of offers to Brazil which were mutually agreed upon by our two negotiating teams.

I understand that this letter and yours concerning the final list of offers from Brazil to Canada ends the bilateral stage of our negotiations on tariff concessions.

The ultimate agreement, however, is subject to the conclusion of a satisfactory multilateral agreement.

I concur in your view that Brazil and Canada reached a mutually satisfactory agreement and that this agreement constitutes an important contribution to the successful conclusion of the General Agreement on Tariffs and Trade.

Yours sincerely,

A handwritten signature in dark ink, appearing to be 'L.D. Wilgress'.

L.D. Wilgress,  
Head, Canadian Delegation.

is Excellency,  
Antonio de Vilhena Ferreira-Braga,  
Head of the Brazilian Delegation,  
Palais des Nations,  
Geneva.

Not final

*[Handwritten signature]*

Final List of Canadian Tariff Concessions to Brazil

TARIFF CONCESSIONS OFFERED BY CANADA

IN RELATION TO REQUESTS BY THE UNITED STATES OF BRAZIL

<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
ex 15	Beeswax, unrefined	18 p.c.	Free	
ex 15	Beeswax, n.o.p.	18 p.c.	15 p.c.	
20a	Butter produced from the cocoa bean	3 cts. per lb.	2 $\frac{1}{4}$ cts. per lb.	
28	Coffee, green, imported direct	3 cts. per lb.	2 cts. per lb.	
29	Coffee, green, imported indirect	3 cts. per lb. & 10 p.c.	2 cts. per lb.	
39	(11) Starch and all preparations having the quality of starch, n.o.p.	1 $\frac{1}{2}$ cts. per lb.	1 ct. per lb.	Tapioca starch is not under this Item. It is dutiable under Tariff Item 39a. No concession is being offered to any country on tapioca starch.

<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
ex 39a	Starch or flour of sago, cassava, or rice	1 $\frac{1}{4}$ cts. per lb.		No concession is being made to any country on these goods.
ex 73 ex 76 ex 276b	Cotton seed	10 p.c.	Free	
77a	Cocoa beans, not roasted, crushed or ground	\$1.50 per 100 lbs.		
99	Bananas, dried or evaporated	1/2 ct. per lb.		
99b	Fruits, dried, desiccated, evaporated, or dehydrated, n.o.p.	15 p.c.	10 p.c.	Item 99b covers all fruits, dried, etc., except bananas, plums, prunes, raisins, currants, dates, figs, apricots, nectarines, pears and peaches
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated	22 $\frac{1}{2}$ p.c.	15 p.c.	
101	Oranges, n.o.p.	Jan. to July, inclusive, Free; Aug. to Dec., inclusive, 35¢ per cu.ft.	Free during months of Dec. to July; 35¢ per cu.ft. during Aug. to November, inclusive.	The month of December is being added to the Free period.

<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
105c	Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.	32½ p.c.	25 p.c.	
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:- (b) Pineapples  (c) N.o.p.	3 cts. per lb.  3 cts. per lb.	<del>3 cts. per lb.</del>  <del>2 cts. per lb.</del>	Item 106(c) covers all tinned fruits except pineapples, apricots, peaches and pears.
109 114	Nuts of all kinds, n.o.p., shelled or not	3 cts. per lb. 2 cts. per lb. 1 ct. per lb.	1 ct. per lb.	Shelled almonds and shelled walnuts are at present dutiable at the rate of 3¢ per lb. All other shelled nuts are at present dutiable at the rate of 2¢ per lb. Nuts of all kinds not shelled are at present dutiable at the rate of 1¢ per lb.
143	Cigars, the weight of the bands and ribbons to be included in the weight for duty	\$3.50 per lb. and 25 p.c.	\$1.75 per lb. and 25 p.c.	Being negotiated with Cuba.

<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
208t	All chemicals and drugs, n.o.p., of a kind not produced in Canada	17½ p.c.	17½ p.c.	Theobromine, other than crude, and emetine are dutiable under Tariff Item 208t.
ex 208w	Theobromine, crude	Free	Free	
219a	Non-alcoholic preparations or chemicals for disinfecting, or for preventing, destroying, repelling, or mitigating fungi, weeds, insects, rodents, or other plant or animal pests, n.o.p.:— (i) When in packages not exceeding three pounds each, gross weight (ii) Otherwise	20 p.c. 7½ p.c.	15 p.c. 7½ p.c.	This Item covers timbo in powder and pyrethrum in powder. When these materials are imported for use only in producing or manu- facturing preparations provided for in Tariff Item 219a they are admitted duty free under Tariff Item 791.
ex 225	Carnauba wax	7½ p.c.	Free	
264a	Menthol, natural or synthetic	5 p.c.	Free	
276a	Cotton seed oil, n.o.p.	17½ p.c.		

<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
ex 276b ex 277 ex 278b ex 278c	Vegetable oils, crude, when imported to be refined for edible purposes, viz.:— Cotton seed, palm and palm kernel, peanut and cocoanut	10 p.c.	10 p.c.	
ex 278e ex 208t ex 711	Castor oil	Free 17½ p.c. 20 p.c.	Free	Castor oil for use in the processing of leather, or for use in the manu- facture of paints and varnishes, or for use in the processing of textile fibres, including the finishing of fabrics, is at present duty free, but castor oil imported for any other pur- pose is at present dutiable at the rate of 17½ p.c. or 20 p.c.
ex 605	Genuine reptile leathers	15 p.c.	7½ p.c.	
608	Leather not further finished than tanned, and skins, n.o.p.	15 p.c.	15 p.c.	
ex 648	Semi-precious stones cut but unset	10 p.c.		
ex 711	Caffeine	20 p.c.	20 p.c.	



<u>Item No.</u>	<u>Commodity</u>	<u>Present M.F.N. Rate</u>	<u>Offered M.F.N. Rate</u>	<u>Remarks</u>
ex 711	Quartz, piezoelectric:-			
ex 445	(i) Not further processed than cut			
ex 445d	into slabs or blanks and ground to shape	20 p.c.	Free	
	(ii) Fully manufactured ready for use in electric telephone, telegraph, wireless or radio apparatus	25 p.c.	10 p.c.	
838	Oiticica oil	1.8 cts. per lb.	Free	