

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

Original: English

## LEGISLATION OF BRAZIL

### Communication from Brazil

The following communication, dated 20 March 1986, has been received from the Permanent Delegation of Brazil.

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I submit herewith, in Portuguese, a copy of the legal texts of the measures adopted by the Brazilian Government with a view to implement the Valuation Code, namely:

- (a) Decree n. 91030, of 5 March 1985, which approved the new national customs regulation, Article 90 of which foresees that Brazil will be applying the Code as of 23 July 1986.
- (b) Act n. 27, of 15 February 1985, of the Federal Income Department of the Ministry of Finance, which approved administrative measures for the implementation of the Code.

The full translation of the said documents will be forwarded to you when available.

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These texts in Portuguese are available in the secretariat (Non-Tariff Measures Division, Office no. 1073) for consultation by delegations.