

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Legislation of Brazil

The following communication, dated 9 October 1986, has been received from the Permanent Delegation of Brazil.

On 23 July 1986, the Brazilian Government put in force the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade, through the Decree no. 92.930 dated 16 July 1986.

Enclosed herewith is a copy of the said Decree with its Annex, in the original language^{**}, as well as a non-official translation of the Decree. The Annex has not been translated as it contains only the translation to Portuguese of the Agreement itself, including its general introductory commentary, annexes and Protocol.

* English only

** Only the translation of the Decree without its annex is attached. The original text in Portuguese of the Decree with its annex is available in the secretariat for consultation by delegations.

DECREE N 92.930 of 16 JULY 1986

Promulgates the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (Customs Valuation Code) and its additional Protocol.

The President of the Republic, considering that the National Congress approved through the Legislative Decree No. 9 of 8 May 1981, the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (Customs Valuation Code), done at Geneva on 12 April 1979, and its additional Protocol of 1 November 1979, with reservations under its paragraphs 3, 4 and 5, decides:

Article 1 - The Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, a copy of which is attached hereto, will be applied, in all its entirety, taking into account the reservations made under paragraphs 3, 4 and 5 of its additional Protocol.

Article 2 - The elements referred to in items A, B and C of paragraph 2 of Article 8 will be included in the basis for calculation of the import duty, as it is defined in the Agreement which is promulgated by this Decree.

Article 3 - The Federal Income Department will publish complementary rules for the application of the agreement.

Article 4 - This Decree will enter into force on 23 July 1986, being revoked all rules to the contrary.