

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

RESTRICTED

L/6121

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UNITED STATES - TAX ON IMPORTED PETROLEUM AND PETROLEUM PRODUCTS

Recourse to Article XXIII:2 by Canada

The following communication, dated 20 January 1987, has been received by the secretariat from the Permanent Mission of Canada.

In document L/6085 of 12 November 1986, the Government of Canada requested consultations under Article XXII:1 of the General Agreement with the Government of United States with respect to the introduction of a discriminatory tax on imported petroleum and petroleum products under the "Superfund Amendments and Reauthorization Act of 1986". These consultations were held on 21 November 1986 but have not resulted in a satisfactory resolution of the matter. The Government of Canada is of the view that benefits accruing to it under the General Agreement are being nullified or impaired by this measure. In these circumstances, the Delegation of Canada requests that this matter be placed on the agenda of the 4 February 1987 meeting of the GATT Council with a view to establishing a panel under Article XXIII:2 of the General Agreement to examine the matter and to make such findings or recommendations as may be appropriate.