

PERU – TAXES ON CIGARETTES

Request for Consultations by Chile

Corrigendum

As per the attached letter, the second sentence of the second paragraph should read as follows:

"Article 2 of the said Supreme Decree amends the tax applied to cigarettes made of dark tobacco, standard cigarettes made of bright tobacco and premium cigarettes made of bright tobacco, setting a different specific tax for each one of these categories of cigarettes ranging from S/0.025 to S/0.100 per unit."

Letter from the Permanent Mission of Chile to the Permanent Mission of Peru, dated 26 March 2001

"With reference to our Note 033/01 requesting consultations with the Government of Peru regarding the differential taxation of cigarettes introduced by Supreme Decree No. 158-99, I would like to point out that in the second paragraph, Article 1.B of the said Supreme Decree was incorrectly identified as amending the tax applied to cigarettes. The tax was in fact amended by Article 2 of the Supreme Decree.

I would therefore ask you to take note of this correction, without prejudice to the fact that, as indicated in the mentioned Note 33/01, the Government of Chile reserves the right to raise other factual or legal claims in the course of the consultations."
