

APPLICATION OF ARTICLE I:1 TO REBATES ON INTERNAL TAXES

*Ruling by the Chairman on 24 August 1948*

*II/12*

In response to a request for an interpretation of paragraph 1 of Article I with respect to rebates of excise duties, the Chairman ruled to the effect that the most-favoured-nation treatment principle embodied in that paragraph would be applicable to any advantage, favour, privilege or immunity granted with respect to internal taxes.