



Negotiating Group on the Multilateral Agreement on Investment (MAI)

Expert Group No.3 Expert Group No.3 on Treatment of Tax Issues in the MAI

SUMMARY RECORD

Meeting on 9-11 December 1996

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Summary Record of the Meeting held on 9-11 December, 1996

1. Adoption of the Agenda

The Group adopted the Agenda [DAFFE/MAI/EG2/A(96)3].

2 - 4. Further consideration of matters discussed in the first report by EG2, matters not previously discussed by EG2 and accession of non-member countries

The Group discussed all these matters on the basis of a comprehensive note by one delegation on the treatment of tax measures in the MAI [DAFFE/MAI/EG2/RD(96)9]. Reference was also made to the reports of other Expert Groups and Drafting Groups, the note on accession by the Chairman of EG4 [DAFFE/MAI/EG4(96)4] and the Consolidated Texts and Comments [DAFFE/MAI(96)16/REV1].

5. Report to the Negotiating Group

The Group agreed on a final report and letter of transmittal to be submitted to the Negotiating Group [DAFFE/MAI/EG2(96)9].