

**FILE NOTE**

**1992 Key Area Papers : Excise**

On 2nd April 1992, GJB spoke to Paul Bingham about the changes to the Key Area Paper on Excise Taxation which arose at the 16th March BMB.

Specifically, GJB noted:-

1. The need to include reference to the World Bank (Washington) policy of pushing for ad-valorem regimes, and the implication that BAT will need to develop better links with the World Bank at all levels in order to improve our influence on their thinking.
2. Amend Section D1 (second para) to change the tone from negative to positive. ✓

GJB/btm  
15.4.92

c.c. Mr P M Bingham

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