

UNITED NATIONS

ECONOMIC
AND
SOCIAL COUNCIL



Distr.
GENERAL

E/CN.7/282
22 April 1954
ENGLISH
ORIGINAL: SPANISH



COMMISSION ON NARCOTIC DRUGS
Ninth session
Item 14

THE PROBLEM OF THE COCA LEAF

Legislation transmitted by
the Government of Bolivia

Note by the Secretary-General

The Secretary-General has the honour to submit to the Commission on Narcotic Drugs extracts from four legislative texts transmitted by the Government of Bolivia.

Act of 17 April 1941

....

Article 8 - A single tax of 10% ad-valorem on coca, ... produced in any part of the Republic, is hereby established.

....

Article 15 - The conservation, enlargement and improvement of the roads of Yungas, both for vehicles and for beasts of burden, and the administration of the roads tax in those provinces, shall be entrusted to the Society of Landowners of Yungas, which shall continue to collect the bridge toll, roads and vehicle taxes, as well as its own levy of one boliviano per basketful of coca.

....

Act of 12 December 1941

Article 1 - The levying and collection of the taxes established by the Act of 17 April 1941 shall be entrusted to the Coca Administration, composed of representatives of the La Paz-Beni Road Board, the Rectorate of the University of La Paz, the Society of Landowners of Yungas, and one representative of the Ministry of Finance.

....

Supreme Decree No. 3438 of 19 June 1953

Article 1 - Independently of the resources now available to the Universidad Mayor de San Andrés in conformity with the provisions at present in force, the following taxes are established for the exclusive benefit of its university treasury:

....

- (c) Additional tax of Bs. 5 on each basketful of coca extracted in the Provinces of Nor Yungas, Sud Yungas, Inquisivi, Murillo (Zongo), Caupolicán and Muñecas.

....

Supreme Decree No. 0351 of 25 September 1953

Article 1 - Independently of the resources, taxes and contributions specified in the Act of 4 December 1947, the following are hereby established for the benefit of the La Paz-Beni Railroad:

....

- (b) Additional tax of Bs. 3 on each drum of coca extracted in the Provinces of the Department of La Paz.

....
