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Committee on Subsidies and Countervailing Measures

UNOFFICIAL ROOM DOCUMENT¹

CURRENT STATUS OF NOTIFICATIONS AND OF ACTIONS TAKEN BY MEMBERS WITH EXTENSIONS UNDER ARTICLE 27.4 PURSUANT TO THE PROCEDURES IN WT/L/691

Comité des subventions et des mesures compensatoires

DOCUMENT DE SÉANCE NON OFFICIEL¹

CURRENT STATUS OF NOTIFICATIONS AND OF ACTIONS TAKEN BY MEMBERS WITH EXTENSIONS UNDER ARTICLE 27.4 PURSUANT TO THE PROCEDURES IN WT/L/691

Comité de Subvenciones y Medidas Compensatorias

DOCUMENTO DE SALA NO OFICIAL¹

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^{*} In Original language only/En langue originale seulement/En el idioma original solamente.

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CURRENT STATUS OF NOTIFICATIONS AND OF ACTIONS TAKEN BY MEMBERS WITH EXTENSIONS UNDER ARTICLE 27.4 PURSUANT TO THE PROCEDURES IN WT/L/691

Member	2015 Transparency Notification (G/SCM/N/290)	Final Transparency Notification (G/SCM/N/299)	Status of actions taken to eliminate export subsidies as reported in most recent notification(s)
Antigua & Barbuda	None	None	G/SCM/N/275/ATG (2014): Free Trade and Processing Zone Act No. 12 of 1994 - Amendments ongoing, to be completed by the 2015 deadline
Barbados	None	None	G/SCM/N/275/BRB + Suppl.1 (2014/2016): Fiscal Incentive Programme; Societies with Restricted Liability; International Business Incentives; R&D Allowance - Cabinet Paper being completed, to outline procedures to be used to remove the export component from the legislations, and the replacement criteria.
Belize	G/SCM/N/284/BLZ; G/SCM/N/290/BLZ	G/SCM/N/299/BLZ	G/SCM/N/299/BLZ (2016): Fiscal Incentives Act; Export Processing Zone Act; Free Zones Act – Cabinet approved Ministry's recommendations in May 2016, and drafting instructions to be sent to Attorney General's Ministry before end-September 2016, then Bill to be vetted, and presented to Executive and then Legislature.
Costa Rica	G/SCM/N/284/CRI; G/SCM/N/290/CRI	G/SCM/N/299/CRI (to be circulated)	G/SCM/N/299/CRI (2017): Duty-Free Zone Regime; Inward Processing Regime – Amendments and related regulations to Duty-Free Regime took effect in 2010. The beneficiaries were notified that no subsidies contingent on export performance would be granted after 2015. For the Inward Processing Regime, the beneficiaries were notified that no export contingent subsidies would be granted after 2016. The new regulation (Executive Decree No. 40198) was published in the official Gazette on 20 February 2017.
Dominica	G/SCM/N/284/DMA; G/SCM/N/290/DMA	None	G/SCM/N/284/DMA (2015) – Fiscal Incentives Programme – Review and amendment ongoing to remove the export contingent content. Administratively, tax credits on export profits no longer granted – discontinued in 2012. Legislative amendments to be completed by end-2015.
Dominican Republic	G/SCM/N/284/DOM; G/SCM/N/290/DOM	G/SCM/N/299/DOM	G/SCM/N/299/DOM (2016) – Law 8-90 to promote the establishment of new free zones and expand existing ones – Dominican Republic completed its action plan under GC Decision in WT/L/691: In 2011, legislative amendments took effect (removal of quantitative limits on selling into local market, no proviso to use local raw materials in preference to imported ones).
El Salvador	G/SCM/N/284/SLV; G/SCM/N/290/SLV	G/SCM/N/299/SLV	G/SCM/N/299/SLV (2016) – Incentives for Firms Operating in Free-Trade Zones or Inward-Processing Warehouses – Legislation amended in 2013.

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Fiji	None	None	G/SCM/N/243/FJI (2012) – Export Income Deduction – schedule for elimination of the deduction - to be completely phased out by 2016. Export Processing Factories/Export Processing Zone Scheme – No further approvals for new entrants under the scheme since 2001 (exemptions of fiscal duty, value-added tax, income tax for companies ≥70%). Scheme most likely to cease 2015 or earlier. Film Making and AV Incentives – Notified in error under Article 27.4 – falls outside scope of ASCM, therefore no changes being made.
Grenada	None	G/SCM/N/299/GRD	G/SCM/N/299/GRD (2017) – Conditional Duty Exemptions – Statutory Rules and Orders (SRO) No. 13 of 2014 does not contain any provisions relating to export subsidies. Duty free concessions granted under SRO No. 13 of 2014 are not contingent on exports. Fiscal Incentives Act – The Investment Promotion Act 22 of 2009 repealed the Fiscal Incentives Act to eliminate the export contingency. Qualified Enterprises Act – The Investment Promotion Act 22 of 2009 repealed the Qualified Enterprises Act.
Guatemala	G/SCM/N/290/GTM	G/SCM/N/299/GTM	G/SCM/N/299/GTM (2016) – Incentives for Companies Under Special Customs Regimes; Incentives for Managers and Users of free zones; Incentives for Commercial and Industrial Enterprises Operating in the Industrial and Trade Free Zone (ZOLIC): The Emergent Law on Job Protection (Decree No. 19-2016) amended the Law on the Promotion and Development of Exporting and Maquila Activities (Decree No. 29-89) and the Free Zones Law (Decree No. 65-89). All production sectors other than textiles and clothing excluded from the programmes. Amendments aim to encourage production rather than exports.
Jamaica	G/SCM/N/284/JAM; G/SCM/N/290/JAM	G/SCM/N/299/JAM	G/SCM/N/299/JAM (2016): Jamaica Export free zones Act – new Special Economic Zones Act, to repeal the Jamaica Free Zones Act, was to come into effect in August 2016. Export Industry Encouragement Act; Industrial Incentives (Factory Construction) Act; Foreign Sales Corporation Act – Fiscal Incentives Act (FIA), 2013, repealed the Export Industry Encouragement Act, Industrial Incentives (Factory Construction) Act, and Foreign Sales Corporation Act. No incentives were grandfathered under the latter two. Existing beneficiaries under the Export Industry Encouragement had option to grandfather incentives for the remaining period granted or begin operations under the FIA.

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Jordan	G/SCM/N/284/JOR; G/SCM/N/290/JOR	G/SCM/N/299/JOR & Rev.1	G/SCM/N/299/JOR/Rev.1 (2017): Partial or Total Exemption from Income Tax for Profits on Certain Exports – Based on action plan and time-frame for implementing a new subsidy programme submitted to Council for Trade in Goods (10 November 2015), an intensive work programme has been under way to replace the programme with one that is WTO compliant. A new income tax law (Income Tax Law No. 34) was passed for the year 2014 with a view to attain compatibility with elements of the SCM Agreement.
Mauritius	G/SCM/N/284/MUS; G/SCM/N/290/MUS	G/SCM/N/299/MUS	G/SCM/N/299/MUS (2016): Export Enterprise Scheme; Pioneer Enterprise Scheme; Export Promotion; and Freeport Scheme – Customs and Excise Duty Concessions on Machinery and Equipment into the Freeport already phased out. The only remaining programme is the corporate tax exemption under the Freeport Scheme. A national workshop to brainstorm on the reform of the Freeport Scheme was held with the assistance of the WTO. Different proposals regarding amendments to the Freeport Scheme were made in the workshop. Consultations with stakeholders on the suggestions made in the workshop are ongoing.
Panama	None	None	G/SCM/N/260/PAN (2013): Export Processing Zones – Law No. 32 of 2011 repealed Law No. 25 and introduced changes consistent with provisions of WTO. Official Industry Registry – Law was repealed in 1995, and beneficiaries could receive benefits for the rest of the period during which registration or contract was effective. Possibility to extend benefits up to, but not beyond, 31 December 2015 upon request. New law enacted in 2009 on promotion and development of industry, training. Eligibility based on job creation. Beneficiaries under Official Industry Registry not eligible until registration or any extension expires.
Papua New Guinea	None	None	G/SCM/N/260/PNG (2013): Export Incentives of the Income Tax – the Income Tax (2012 Budget) (Amendment) Act 2011 repealed Section 45B of the Income Tax Act 1959 which was regulating the export incentives programme.
Saint Vincent and the Grenadines	G/SCM/N/284/VCT; G/SCM/N/290/VCT	G/SCM/N/299/VCT	G/SCM/N/299/VCT (2017): The Fiscal Incentives Act – Current beneficiaries were informed of the phasing out of the programme. A review of the existing legislation is underway, and it is envisaged that within the first half of 2017 new legislative amendments should be in place which would remove the non-compliant measures within the existing Fiscal Incentive Act and the Company's Act.

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St. Kitts and Nevis	None	None	G/SCM/N/260/KNA (2013): Fiscal Incentives Act – A strategic approach to amend the fiscal incentives programme was adopted in line with the OECS draft model legislation. An Investment Code was drafted to reform the Fiscal Incentives Act for WTO compliance. G/SCM/N/275/KNA (2014): Relevant authorities were working with the beneficiaries to amend the legislation.
St. Lucia	G/SCM/N/290/LCA	None	G/SCM/N/290/LCA (2016): No explanation has been provided regarding the steps taken to eliminate the programmes. G/SCM/N/243/LCA (2012): Fiscal Incentives Act; Micro and Small Scale Business Enterprises Act; Free Zone Act – The Commonwealth Secretariat provided assistance to amend all the relevant regulations to make them WTO compatible. G/SCM/N/253/LCA (2013): There were no beneficiaries under the first two programmes, 24 for the last programme. No plans to phase out the programmes, but efforts being taken to make the existing programmes compliant with the WTO obligations.
Uruguay	None	None	G/SCM/N/260/URY (2013): Automotive Industry Programme - In 2009, beneficiaries were informed that incentives would not be extended beyond 31 December 2015 and phase out process would begin by 2013. G/SCM/N/275/URY (2014): It was reported that the situation had not changed since the 2013 notification.