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Brazil's tax reduction scheme on industrialised products, particularly in the auto industry, lands before the WTO

Australia, the EU and Japan raised concerns with regard to the measures adopted by Brazil particularly in the auto industry. The matter appeared in the agenda of the WTO Council for Trade in Goods (hereinafter, CTG) on 23 November 2012. Among the measures questioned by these WTO Members is the reduction of the tax on industrialised products (hereinafter, the '*IPI tax*'), which is an excise tax levied on the sales of cars in Brazil. In particular, the EU and Japan consider that this reduction is inconsistent with WTO rules and it is aimed at protecting Brazil's domestic production to the potential detriment of worldwide car manufacturers. Other countries, such as the US, Korea, Canada, Taiwan, China and Hong Kong, associated themselves to this allegation. Brazil, on its side, argued that the measure was implemented in order to stimulate economic growth and to address the effects of the global economic crisis.

It is not the first time that WTO Members voice concerns about measures adopted by Brazil to protect its domestic market and manufacturing in the automotive sector. In October 2011, Japan and Korea raised concerns regarding Brazil's treatment of foreign carmakers at a meeting of the WTO Committee on Market Access. The disputed measure was implemented by Brazil in Decree 7.567, which horizontally increased tax rates of the '*IPI tax'* by 30%, reportedly designed to stimulate national production and to guarantee investment (for more details, see Trade Perspectives, Issue No. 19 of 21 October 2011). Notwithstanding, a tax reduction was provided based upon compliance with a number of local content requirements. In this sense, manufacturers that (i) use 65% of domestically produced components (including components produced by MERCOSUR Members and parties to automotive treaties with Brazil, *i.e.*, Mexico); (ii) accomplish core manufacturing processes on the territory of Brazil; and (iii) invest at least 0.5% of its total gross revenue in innovation and R&D activities in Brazil, would obtain the tax reduction. The new tax regime is officially valid until the end of 2012.

Recently, legislation with local content requirements has increased, with a view to stimulate recovery and to assist domestic industries affected by the global economic crisis that emerged in 2008. Brazil's trade policy to promote local production in the automotive sector constitutes a comprehensible and legitimate objective. However, how it is pursued will determine whether it is also WTO-consistent. The requirements imposed by Brazil in order to qualify for the reduction of the '*IPI tax*' raise issues regarding its compatibility with WTO rules. This reduction appears to be incompatible with the basic WTO non-discrimination principles (*i.e.*, national treatment, under Article III of the General Agreement on Tariffs and Trade (hereinafter, GATT) since domestic products would be treated in a more favourable way than imported goods). Certainly, the scheme appears to benefit Brazilian domestic producers, particularly those businesses whose production contains a certain percentage of locally manufactured input. In addition, the special rules applied to Members of MERCOSUR and to Mexico may raise further non-discrimination concerns under Article I of the GATT (*i.e.*, the most-favoured nation principle). Furthermore, the cut in the '*IPI tax*' payment could also breach certain provisions of other WTO Agreements. In particular, the tax exemption accorded to car manufacturers meeting the regional input requirements may amount to a subsidy in the form of government revenue not collected within the terms of Article 1.1(a)(1)(ii) of the Agreement on Subsidies and Countervailing Measures (hereinafter, ASCM). It might also be regarded as a prohibited subsidy within the meaning of Article 3.1(b) of the ASCM, since the reduction is contingent upon the use of domestic over imported goods. Finally, a violation of Article 2.1 (and Article 1(a) of the annexed Illustrative List) of the Agreement on Trade-Related Investment Measures (hereinafter, the TRIMs) may be found, since the constraint to have 80% of the manufacturer's major production processes on the territory of Brazil resembles a typical value-added requirement. The proposed level of local value-addition is undeniably very high. Should it be impossible to meet this requirement with the use of domestic labour only, following the reasoning of the Appellate Body in *Canada – Autos*, the use of domestic over imported products may be found to be a condition of eligibility for the tax reduction, thus making the requirement TRIMs-incompatible.

WTO Members have raised concerns in two occasions under the CTG. Nevertheless, the CTG does not explicitly have the power to take any decision, political or legal, under its general mandate to supervise the functioning of the agreements in Annex 1A of the Agreement establishing the World Trade Organization. Consequently, if this issue cannot be resolved through amicable consultations within this *forum*, perhaps WTO Members could decide to initiate a WTO dispute settlement case to prevent any further application of Brazil's measure. Indeed, Japanese and Korean trade officials have reportedly stated that the expressed tension should be taken as a warning of a potential WTO complaint. Brazil has been widely recognised as one of the major players in the auto industry. In particular, Brazil was reported to be the world's fourth largest car market in 2011, with sales of approximately 3.5 million vehicles, and it is currently the seventh largest world manufacturer of cars. Thus, Brazil's trade-related policies in the automotive sector shall be given specific attention in terms of both their possible inconsistency with the afore-mentioned WTO Agreements and of their economic impacts on global trade. In any case, all companies involved in auto exports to Brazil are advised to closely monitor all related developments in Brazil's trade policy regarding car imports.

Food industry trade associations develop GDA Guidelines to assist companies in preparing for the label changes needed in order to comply with the new EU nutrition labelling rules

On 14 November 2012, FoodDrinkEurope (*i.e.*, the trade body representing national federations, European sector associations and a number of major food and drink companies) submitted a renewed Guideline Daily Amounts (hereinafter, GDAs) '*labelling commitment*' under the *EU Platform for Action on Diet, Physical Activity and Health*. GDAs show how much energy and nutrients are present in a portion of a food or drink and what each amount represents as a percentage of a person's daily dietary needs. The GDA Guidelines have been developed jointly with EuroCommerce (*i.e.*, the EU trade body representing the retail, wholesale and international trade sectors) in order to assist companies in better preparing for the label changes needed to comply with the new EU nutrition labelling rules in a harmonised and consistent way. The aim of the GDA Guidelines is that operators provide consistent, factual and meaningful '*front of pack*' nutritional information in line with the new requirements for nutrition labelling set out in Regulation (EU) No. 1169/2011 on the provision of food information to consumers (which combines two Directives into one Regulation: Directives 2000/13/EC on labelling, presentation and advertising of foodstuffs; and Directive 90/496/EEC on nutrition labelling for foodstuffs) adopted in October 2011.

The *EU Platform for Action on Diet, Physical Activity and Health*, to which the GDA Guidelines have been submitted, is a *forum* for European-level organisations, ranging from the food industry to NGOs, which has committed to tackling current trends in diet and physical activity. The platform, led by the EU Commission, intends to provide a sort of coordinated action on the obesity problem by all societal stakeholders so as to encourage national, regional or local initiatives across Europe. Since its launch in 2005, the platform members have issued more than 300 commitments.

Regulation (EU) No. 1169/2011 on the provision of food information to consumers considerably changes the existing legislation on food labelling, in particular, in providing for mandatory nutrition information on processed foods, which will apply from 13 December 2016. Article 30 of Regulation (EU) No. 1169/2011 provides that the mandatory nutrition declaration shall include the following: (a) energy value; and (b) the amounts of fat, saturates, carbohydrate, sugars, protein and salt. The content of this mandatory nutrition declaration may be supplemented with an indication of the amounts of one or more of the following: (a) mono-unsaturates; (b) polyunsaturates; (c) polyols; (d) starch; (e) fibre; and (f) vitamins or minerals. Where the labelling of a pre-packed food provides the mandatory nutrition declaration, the following information may also be repeated thereon: (a) the energy value; or (b) the energy value together with the amounts of fat, saturates, sugars, and salt. As to how to present this mandatory nutrition information, Article 34 of Regulation (EU) No. 1169/2011 basically states that the particulars referred to above shall be included in the same field of vision, presented together in a clear format and, if space permits, in tabular format. In the legislative procedure prior to the adoption of Regulation (EU) No. 1169/2011, no compromise could be reached on a mandatory presentation of '*front-of-pack*' nutrition labelling and the so-called system of '*traffic light*' labelling, which would have shown the proportions of fat, saturated fats, sugar, and salt, using traffic light signals for high (red), medium (amber) and low (green) percentages for each of these ingredients at a glance, was abandoned.

In practice, nutrition labelling on food products is presented in many different ways. Currently, in addition to the tables with the nutritional information (which will become mandatory on 13 December 2016), some retailers and manufacturers list GDAs of nutrients, as well as '*traffic light*' labels, while others only provide GDAs. In addition, the visual presentation of this information varies considerably. Many packaged food products have '*front-of-pack*' nutrition information, particularly in the UK. FoodDrinkEurope and EuroCommerce claim that their '*renewed GDA labelling commitment*' goes beyond the mandatory nutrition labelling elements of the regulation and also includes voluntary '*front-of-pack*' nutrition labelling.

Regulation (EU) No. 1169/2011 addresses the concerns arising from the use of multiple and different nutrition labelling schemes which might confuse consumers and states that it is desirable to ensure a certain level of consistency in the development of additional forms of expression and presentation of the nutrition declaration. Regulation (EU) No. 1169/2011 calls for the constant exchange and sharing of best practices and experience between Member States and with the Commission and to promote the participation of stakeholders in such exchanges. Regulation (EU) No. 1169/2011 also provides that '*(E)xperience shows that in many cases voluntary food information is provided to the detriment of the clarity of the mandatory food information. Therefore, criteria should be provided to help food business operators and enforcement authorities to strike a balance between the provision of mandatory and voluntary food information*'. Article 35 of Regulation (EU) No. 1169/2011 establishes these criteria for '*(A)dditional forms of expression and presentation*' by providing that, in addition to the mandatory forms of expression, the energy value and the amount of nutrients may be given by other forms of expression and/or presented using graphic forms or symbols in addition to words or numbers, provided that the following requirements are met: (a) they are based on sound and scientifically-valid consumer research and do not mislead the consumer; (b) their development is the result of consultation with a wide range of stakeholder groups; (c) they aim to facilitate consumer understanding of the contribution or importance of the food to the energy and nutrient content of a diet; (d) they are supported by scientifically-valid evidence of understanding of such forms of expression or presentation by the average consumer; (e) in the case of other forms of expression, they are based either on the harmonised reference intakes set out in an annex to the regulation, or in their absence, on generally accepted scientific advice on intakes for energy or nutrients; (f) they are objective and non-discriminatory; and (g) their application does not create obstacles to the free movement of goods.

The food industry trade bodies' move in relation to GDAs appears to be in line with the EU's suggestion to establish a certain level of consistency in the development of additional forms of expression and presentation of the nutrition declaration. It would need to be assessed whether it complies with the criteria of Article 35 of Regulation (EU) No. 1169/2011.

From an international trade perspective, the question may be raised whether this coordinated process of industry-driven standardisation (which is understandable and justifiable from a business point of view), can be considered as a sort of delegated form of governmental technical regulation, given that Regulation (EU) No. 1169/2011 appears to encourage (if not delegate) NGO actors to develop standards like in this case for GDAs. Do these standards have to be considered as private standards or can the argument be made that they are measures possibly falling under the TBT Agreement, inasmuch as the authority has been delegated by the EU and they become *de facto* mandatory within the industry, before eventually being absorbed into EU law? Such '*hidden*' private standards potentially give a competitive advantage to complying producers, but they may also act as significant barriers to market access for some industries, especially in developing countries.

Reportedly, twelve major food manufacturers and retailers (*i.e.*, Coca-Cola, Danone, Ferrero, General Mills, Kellogg's, Mars, Metro, Mondelēz, Nestlé, Orangina-Schweppes, Pepsico and Unilever) have backed the plan by the food industry trade bodies to standardise the labelling of GDAs of nutrients on food labels across the EU. Labels will carry '*front-of-pack*' calorie information per 100g/ml in addition to information per portion, and the 12 manufacturers are undertaking to implement the changes by the end of 2014. In the light of the experience gained, the EU Commission must submit a report to the EU Parliament and the EU Council by 13 December 2017 on the use of additional forms of expression and presentation, on their effect on the internal market and on the advisability of further harmonisation of those forms of expression and presentation. For this purpose, Member States must provide the EU Commission with relevant information concerning the use of such additional forms of expression or presentation on the market in their territory. The EU Commission may accompany this report with proposals to modify the relevant EU provisions. Food business operators and their trade bodies appear to continue work on a harmonised presentation of the voluntary nutrition information which may set the stage for the EU Commission to modify the current legislation. It is particularly recommended that third country food business operators monitor the process of such industry-driven food labelling initiatives.

EU Commission investigates whether Argentinean and Indonesian '*differential export taxes*' amount to subsidies under the EU Basic Anti-Subsidy Regulation

On 10 November 2012, the EU Commission launched an anti-subsidy investigation into biodiesel imports from Argentina and Indonesia. The investigation was initiated pursuant to Council Regulation (EC) No. 597/2009 of 11 June 2009 on protection against subsidised imports from countries not members of the European Community (hereinafter, the EU Basic Anti-Subsidy Regulation) following a complaint lodged on 27 September 2012 by the

European Biodiesel Board. The complainants alleged that '*fatty-acid mono-alkyl esters and/or paraffinic gasoils obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form or as included in a blend*' are benefiting from illegal subsidies in Argentina and Indonesia (in the form of the entrustment and/or direction of the input producers to provide goods to the domestic biodiesel industry, or through income or price support) prior to their exportation to the EU and are thereby causing material injury to the EU biodiesel industry.

The EU Commission investigation will now, under the guidance of the EU Basic Anti-Subsidy Regulation, examine the scheme in order to establish whether: (i) biodiesel imports from Argentina and Indonesia are in fact being subsidised; (ii) injury has been caused to the EU industry, and (iii) a causal link exists between the injury and the subsidies granted and, finally, (iv) if it would be in the '*Union Interest*' to impose countervailing duties, *i.e.*, whether the potential imposition of measures would be overall more costly to the EU economy than the benefit of the measures to the complainants. Specifically, the EU Commission will look at the allegation that export taxes levied by the Argentinean and Indonesian Governments on soybeans or soybean oil (in the case of Argentina) and palm oil (in the of case Indonesia), have led raw material producers to sell their products primarily (if not only) on the domestic market in both countries, thus creating excess supply and artificially low market prices to the benefit of exporters of biodiesel. An interesting aspect of the proceeding will be the EU's determination of whether Differential Export Taxes (hereinafter, DETs), in fact, qualify as '*financial contributions*' under Article 3(1)(a)(iv) of the EU Basic Anti-Subsidy Regulation, in that the said Governments have entrusted or directed '*a private body to carry out* [a function for the benefit of an ultimate recipient private entity], *which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by governments*'.

The challenge for the EU Commission will be in operating within its own anti-subsidies framework in what is an increasingly contentious area for many countries, whose processing industry does not equally benefit from similar advantages, while, on the other hand, respecting its WTO commitments and guarding itself against possible challenge by other WTO Members, especially considering the lack of interpretative guidance in respect of DETs at WTO-level so far. The precedent laid down by the WTO dispute settlement organs in relation to the '*entrustment or direction*' provision of the ASCM (*i.e.*, Article of the 1.1(a)(1)(iv)) in the *US- Export Restraints* and *US-DRAMs* cases could be helpful to the EU Commission in its determination of the existence of a '*financial contribution*'. The interpretation of this provision has, in fact, been quite restrictive so far, essentially requiring an active role to be taken by government. For example, in considering whether export restraints qualify as a financial contribution and confer a benefit under Article 1.1 of the ASCM, the Panel in *US- Export Restraints* was of the view that, while the second condition was satisfied, the first was not for the reason that '*an explicit and affirmative action, be it delegation or command*' was lacking. The Appellate Body on *US-DRAMs* accepted that an '*active role*' was required, but also focused on the giving of responsibility and exercise of authority over a private body. While DETs operate to promote the export of processed goods, it is unlikely that such a policy would be considered a significantly active '*direction to or entrustment of*' raw materials producers to confer a benefit to exporters of processed goods under these interpretations. If the EU were to proceed to assess instead whether DETs qualify as a form of '*income support or price support*' within the meaning of Article 3(1)(b) of the EU Basic Anti-Subsidy Regulation, the WTO framework provides even less interpretative guidance, as this provision has been largely avoided by Panel, Appellate Body and WTO Members alike.

The EU Commission will conduct this investigation in parallel with the anti-dumping investigation launched into the same products on 29 August 2012, with the result being of practical importance inasmuch as it will affect competition of biofuels on the EU market. There has reportedly been a recent surge in Argentinean and Indonesian imports, with the

European Biodiesel Board asserting that Argentinean and Indonesian imports have been undercutting EU prices and replacing the market share that US biodiesel producers had vacated in 2009, after the EU Commission imposed countervailing measures and anti-dumping duties on their products in July of that year. If the Commission finds that Argentinean and Indonesian biofuel exporting producers have, in this case, been benefiting from illegal subsidies, additional duties will likely be imposed (if they were not be against the Union interest), making these products more expensive in the EU market and less attractive *vis-à-vis* EU products and products from other exporting countries. It should also be noted that any countervailing measures imposed must be in line with the EU's WTO commitments (*i.e.*, allowed only where a countervailable subsidy exists within the meaning of the ASCM). Indeed, owing to the lack of guidance in this area, the EU determination ought to be closely monitored by interested parties to ensure that these commitments are not overstepped. The EU, for its part, should proceed cautiously in this relatively uncharted territory in order to minimise the possibility of any decision being later challenged at WTO-level and being found WTO-inconsistent.

Upcoming negotiations for an EU-Thailand FTA may embody the new EU framework on trade agreements and investment

Thailand is reportedly going to start negotiations for a Free Trade Agreement (hereinafter, FTA) with the EU in January 2013, after regional '*block-to-block*' negotiations between ASEAN and the EU were put on hold in 2009 and the EU decided to negotiate bilateral FTAs with individual ASEAN Member States instead. These bilateral agreements are expected to constitute '*stepping stones*' on which the regional EU-ASEAN FTA would be eventually built (see Trade Perspectives, Issue No. 9 of 4 May 2012).

Thailand and the EU now appear to be on the verge of starting negotiations directed at the conclusion of an instrument that will be one of the so-called '*new generation agreements*', insofar as it will cover areas beyond those traditionally covered by FTAs, including, *inter alia*, intellectual property rights, investment, government procurement and competition. Of particular interest is the field of investment, inasmuch as it is affected by the new EU framework operative after the entry into force of the Treaty of Lisbon on 1 December 2009. By virtue of Article 207 of the Treaty on the Functioning of the European Union (hereinafter TFEU), foreign investment now falls within the scope of the EU's Common Commercial Policy as an exclusive competence of the EU. According to Article 2(1) of the TFEU, only the EU may legislate and adopt legally binding acts in areas where exclusive competence has been conferred. It follows that the negotiation and conclusion of bilateral treaties in the field of investment can now only be conducted by the EU.

This new framework poses an important challenge with respect to the management of the approximately 1,200 existing bilateral investment treaties (hereinafter BITs), signed between individual EU Member States and third countries prior to the entry into force of the Treaty of Lisbon. In order to address this issue, the EU Commission presented a package on EU investment in July 2010, consisting of two documents: a Communication on a comprehensive EU international investment policy and a draft Regulation establishing transitional arrangements for BITs between EU Member States and third countries. The draft Regulation is currently going through the ordinary legislative procedure before the relevant EU Institutions. In particular, it is now awaiting the second reading at the EU Parliament, after having been debated at the EU Parliament and the Council of the EU. In essence, the draft Regulation aims at '*grandfathering*' existing BITs, and lays down the conditions under which EU Member States can engage into negotiations for the conclusion of new BITs, or modify old ones. In practical terms, it foresees that EU Member States notify the EU Commission of the BITs that they wish to keep in force, so that the EU Commission may review them and decide whether it will grant an authorisation to maintain them, which can nevertheless be withdrawn at a later stage (see Trade Perspectives, Issue No. 14 of 16 July 2010 and Issue No. 10 of 20 May 2011).

The most recent FTA concluded by the EU is the EU-Korea FTA. This agreement, apart from being the first FTA concluded by the EU with an Asian partner, will inevitably serve as a benchmark for future agreements, inasmuch as it constitutes the most ambitious and comprehensive trade agreement so far negotiated by the EU. The regulation of foreign investment is provided in the Services and Investment Chapter. Broadly, this Chapter establishes that most favoured nation and national treatment obligations are to be observed by the Parties *vis-à-vis* the establishment and investors of the other Party, but does not provide for any regulatory framework concerning post-establishment or BITs-style investment protection clauses. In that regard, the Parties agreed on the inclusion of a clause by virtue of which the provisions on investment are to be reviewed no later than three years after the entry into force of the FTA. Quite clearly, the investment chapters negotiated by the EU within its '*new generation FTAs*' (*i.e.*, EU-Singapore, EU-Malaysia, EU-India, EU-Vietnam, EU-Thailand, etc.) will provide the benchmark to eventually upgrade the EU-Korea FTA.

Against this background, Thailand, as well as any other country in the process of negotiating an agreement comprising investment protection obligations with the EU, will be faced with the task of conducting negotiations adjusting to the new EU allocation of competences and institutional arrangements affecting investment policy, while pursuing their negotiating interests and ensuring legal certainty as to the rights acquired under existing BITs. EU Member States have concluded 12 BITs with Thailand, the earliest being in force since 1972. The fate of these agreements remains to be decided, which may prove a particularly difficult task at a time when the proposed regulation, called to address this issue, is still going through the decision-making process before the relevant EU Institutions. In addition, the EU is currently pursuing bilateral negotiations with Canada, Malaysia, Singapore and Vietnam, the outcome of which is likely to shed additional light and provide useful guidelines to negotiators on the approach and extent of the relevant requirements and provisions to be taken into account. In light of all the aforementioned considerations, it remains to be seen how the EU and its trading partners will approach trade negotiations, and what the outcome thereof will be. Countries currently involved in FTA negotiations with the EU or about to embark into such undertaking should remain vigilant and carefully assess the complex legal intricacies surrounding EU investment negotiation and protection.

Recently Adopted EU Legislation

Market Access

- *Commission Directive 2012/40/EU of 26 November 2012 correcting Annex I to Directive 98/8/EC of the European Parliament and of the Council concerning the placing of biocidal products on the market*

Customs Law

- *Commission Regulation (EU) No. 1106/2012 of 27 November 2012 implementing Regulation (EC) No. 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories*

Food and Agricultural Law

- *Commission Implementing Regulation (EU) No. 1115/2012 of 28 November 2012 temporarily suspending customs duties on imports of certain cereals for the 2012/13 marketing year*

- *Commission Implementing Decision of 27 November 2012 amending Annexes I and II to Council Directive 82/894/EEC on the notification of animal diseases within the Community (notified under document C(2012) 8518)*

- *Commission Implementing Decision of 22 November 2012 authorising the placing on the market of bovine lactoferrin as a novel food ingredient under Regulation (EC) No. 258/97 of the European Parliament and of the Council (FrieslandCampina) (notified under document C(2012) 8404)*

- *Commission Implementing Regulation (EU) No 1085/2012 of 20 November 2012 opening the tariff quota for the year 2013 for the importation into the European Union of certain goods originating in Norway resulting from the processing of agricultural products covered by Council Regulation (EC) No. 1216/2009*

- *Council Decision of 13 November 2012 on the conclusion, on behalf of the European Union, of the Food Assistance Convention*

Other

- *Commission Implementing Decision of 23 November 2012 on recognition of the 'Roundtable on Sustainable Palm Oil RED' scheme for demonstrating compliance with the sustainability criteria under Directives 98/70/EC and 2009/28/EC of the European Parliament and of the Council*

- *Directive 2012/33/EU of the European Parliament and of the Council of 21 November 2012 amending Council Directive 1999/32/EC as regards the sulphur content of marine fuels*

- *Decision No. 1104/2012/EU of the European Parliament and of the Council of 21 November 2012 amending Council Decision 2008/971/EC to include forest reproductive material of the 'qualified' category and to update the name of the authorities responsible for the approval and control of the production*

- *Council Regulation (EU) No. 1088/2012 of 20 November 2012 fixing for 2013 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the Baltic Sea*

- *Commission Implementing Regulation (EU) No. 1079/2012 of 16 November 2012 laying down requirements for voice channels spacing for the single European sky*

- *Commission Regulation (EU) No. 1077/2012 of 16 November 2012 on a common safety method for supervision by national safety authorities after issuing a safety certificate or safety authorization*

- *Notice concerning the entry into force, between the European Union and the Kingdom of Norway, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen 'acquis'*

- *Decision No. 1/2012 of the EU-Switzerland Joint Committee of 11 September 2012 adopting the rules of procedure of the Joint Committee and setting up a working group*

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