

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED  
COM.AG/W/48  
26 March 1970  
Special Distribution

## MEASURES WHICH AFFECT EXPORTS

### Non-Tariff Barrier Notifications

1. Contracting parties have been requested to submit notifications of non-tariff barriers facing their exports of agricultural products (COM.AG/14, paragraph 8(d)). The Committee has also agreed to deal with notifications transferred to the Agriculture Committee by the Industrial Committee in the context of this exercise (COM.AG/17, paragraph 2).
2. The Committee has since agreed that all notifications which it received should be referred for preliminary examination to the relevant Group (L/3320, paragraph 10).
3. Attached are specific notifications received which appear to relate to the work of Group 1 dealing with measures which affect exports. Notifications have been received to date from Australia, Canada, Czechoslovakia, the European Communities, Israel, Japan, New Zealand, Swaziland, United Kingdom and United States. All of these delegations make the point that the list of restrictions submitted is not exhaustive and reserve the right to make additional notifications in the future. In addition, the United States notification contained the following statement:

"Without prejudice to subsequent consideration of subsidies in the GATT, the United States has not included subsidies and rebates in the country inventories. It may wish to propose a general review of subsidy schemes or tax advantages granted producers, or it may wish to discuss individual countries' subsidies granted for specific products. A number of countries give subsidies and rebates for various agricultural products and the effect on trade in some cases is substantial."

Product: (BTN)	Country or group maintaining measure:	Countries notifying measure:
Foodstuffs	Australia	United Kingdom

---

(a) Description:

Export incentives in the form of tax reliefs and market development allowances.

(b) Comments by notifying countries:

These incentives take the form of (i) tax reliefs to exporters given through a percentage refund of the payroll tax: for every increase in exports over a base period amounting to 1 per cent of a firm's gross receipts it is entitled to a refund of 12½ per cent of payroll tax to be paid in that year; and (ii) a market development allowance granted through a double deduction from assessable income for income tax purposes of \$A 2 for every \$A 1 spent on specified export promotions subject to an 80 per cent limit.

Product: (BTN)	Country or group maintaining measure:	Countries notifying measure:
Cotton	Greece	United States

---

(a) Description:

Special tax of 0.046 cents per lb.

(b) Comments by notifying countries:

This is used as an export incentive for cotton goods.

Product: (BTN)	Country or group maintaining measure:	Countries notifying measure:
Tomato preserves	Italy	Portugal Yugoslavia

---

(a) Description:

Border tax adjustment.

(b) Comments by notifying countries:

Subsidies are given on exports of tomato preserves.

Note: Transferred from Industrial Committee  
COM.IND/12/Rev.2, item 10.

Product: (BTN)	Country or group maintaining measure:	Countries notifying measure:
Sugar	General	Swaziland

---

(a) Description:

Basic export quota under the International Sugar Agreement and special arrangements with the United Kingdom and the United States.

(b) Comments by notifying countries:

Total outlets for sugar almost equal current production and leave little or no room for further expansion of the sugar industry.