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1 ARTICLE 20

1.1 T ext of A rticle 20

Article 20

Retroactivity

20.1 Provisional measures and countervailing duties shall only be applied to products which enter for consumption after the time when the decision under paragraph 1 of Article7 17 and paragraph 1 of Article 19, respectively, enters into force, subject to the have been applied.

..

20.3 If the definitive countervailing duty is higher than the amount guaranteed by the cash deposit or bond, the difference shall not be collected. If the definitive duty is less than the amount guaranteed by the cash depo sit or bond, the excess amount shall be reimbursed or the bond released in an expeditious manner.

20.4 Except as provided in paragraph 2, where a determination of threat of injury or

1.3 Retroactive application of countervailing duties

2. The Panel in US - Softwood Lumber III noted that Article 20 only provides for the

The text thus clearly indicates that the Agreement allows for the retroactive application of definitive duties at a time when no _____ provisional measures were in place and thus <u>no</u> provisional duties were collected. To accept the U S argumen t that Article 20.3 SCM