









## TARIFF AND OTHER QUOTAS (Tables MA:1 and MA:2)

### Table MA:1 Administration of Tariff and Other Quota Commitments

All Members with tariff and other quota commitments recorded in Section I-B (or Section I-A) of their Schedules for the products concerned are required to notify. As part of the Uruguay Round outcome, Members were required to submit a comprehensive one-off notification in 1995 on the administration of quotas (Table MA:1) followed by ad hoc notification of any changes in their administration. Notifications of changes should be made, where possible, prior to the change being implemented, but in any event not later than 30 days following the change.

The information required to be notified for each TQ has to correspond to the product descriptions and related tariff item numbers as specified in the Member's Schedules of Concessions.

Table MA:2 Imports under Quota (TQ Fill Rates)

Members are required to submit an annual notification following the end of the calendar (or,

## SPECIAL SAFEGUARD (Tables MA:3 to MA:5)

All Members having reserved the right in their Schedules to use the Special Safeguard (SSG) Provisions (Article 5 of the AoA) are required to notify. Note that there is no requirement to notify the actual level of additional duty.

### Table MA:3 Volume-based Special Safeguard

Members are required, in the case of the "volume-based" SSG, to submit a notification in the form of Table MA:3 before taking such action for the first time in any year in respect of each product, and in any event within 10 days of the implementation of such action.

The additional duty shall not exceed one third of the level of the ordinary customs duty in effect in the year which the action is taken. The SSG will last until the end of the year (calendar, fiscal, marketing) in which it was applied. The information required to be notified includes: the historical import volumes (the average level of imports over the last three years for the product); domestic consumption data, which is used as a basis for the calculation of the "trigger level"; and the volume of current imports.

Imports under current and minimum access tariff quota commitments shall be counted for the purpose of determining the volume of imports for the volume trigger, but the additional duty can not be imposed on those imports. For further information on how to calculate the trigger levels see Article 5 of the AoA.

### Table MA:3: What to look for

Is the SSG allowed to be activated on the specified tariff line? (Check Schedule IA for the SSG code)

Is there a TQ? (check Schedule IB).

- If the SSG is activated, and a corresponding TQ is not filled, what factors might account for this?

Check the accuracy of the trigger calculation.

Is the trigger level unreasonably low (e.g. 0%)? If so, you could consider asking the Member to explain the reason for invoking the SSG at such a low level of imports.

You may consider clarifying how the domestic consumption data used in the MA:3 notification is arrived at, including the source of the information.

Check duration of SSG.

Table MA:4 Price-based Special Safeguard

Members using "price-based" SSGs are required to issue a notification in the form of Table MA:4. Table MA:4 can be used either to provide an "up-front" notification of trigger prices or on a case-by-case basis for the first use of the price-based SSG for any particular product (to be notified to the extent possible in advance, but in any event within 10 days of the taking of such action unless an up-front notification of the relevant trigger price has been made).

The additional duties should be applied on a shipment-by-shipment basis.

The trigger price is based on the CIF average domestic currency for the 1986-88 period.

The level of extra duty that can be applied is calculated as per Article 5.5 of the AoA.

Table MA:4: What to look for

Is the SSG allowed to be activated on tariff line? (check Schedule IA for the SSG code)

Is there a TQ? (check Schedule IB)

- o is the shipment occurring outside the TQ?

Are the trigger prices CIF import prices and not wholesale/retail prices?

Is the trigger calculation accurate?

What is the trend of volume imports (refer Article 5.7 of the AoA)



Table MA:5 Annual Summary of SSG Actions Taken

Members with SSG rights should submit an annual summary notification in the form of Table MA:5 indicating the use of the SSG provisions in each year. The notification should be submitted no later than 30 days following the year in question. Where the SSG provisions have not been invoked in any year, a statement to this effect should be made (i.e. a 'nil' return is required).

Table MA:5: What to look for

Has the Member provided information on volume of trade affected by the SSG? (N.B. Members are not obliged to provide this information)

Is the amount of additional duty applied as the SSG within the parameters stipulated in the AoA?

Has the SSG been applied to a small volume of imports? If so, consider asking why?

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## Domestic Support Notifications

All Members must notify the CoA their domestic support for agriculture (Article 18.2 of the AoA) in order to show that the year's support does not exceed the commitment level in Part IV, Section I, of the Schedule of Concessions and Commitments. This requires a listing of all measures and the associated amount of support, as well as a classification of measures into those that are exempt from commitment under Annex 2 (Green Box), Article 6.2 (certain developmental measures), and Art. 6.5 (Blue Box or payments under production limiting programs), and those that are not exempt from commitment.

For support under all those measures that are exempt, a calculation of Current Total Aggregate Measurement of Support (AMS) must be undertaken. The calculation of Current Total AMS starts by adding support under all non-exempt measures that provide product-specific support into an AMS for each product. Support under all non-exempt measures that provide product-specific support is added into one non-product-specific AMS. The subsequent calculation of Current Total

**CURRENT TOTAL AGGREGATE MEASUREMENT OF SUPPORT**  
(Table DS:1 and Supporting Tables DS:1 to DS:9)

All Members are required to submit Domestic Support notifications.

For Members with base and annual commitment levels shown in Section I of Part IV of their Schedule, a notification should be made no later than 90 days following the end of the calendar (or, marketing, fiscal, etc.) year in question. Where the notification submitted within the 90 day period is provisional, the final notification should be submitted no later than 120 days following the end of the year.

A summary table (Table DS:1) and supporting tables (Supporting Tables DS:1 to DS:9) should be submitted.

Domestic Support Notifications: Two Tables, and Nine Supporting Tables

Table DS:1 Current Total Aggregate Measurement of Support (AMS)

If a Member has a Total AMS commitment, it must complete Supporting Tables DS:4 to DS:9 to show the calculation of the Current Total AMS transferred to and presented in Table DS:1.

Table DS:1: What to look for

Is the Current Total AMS within the Total AMS commitment level for period in question (check against Section I of Part IV of Schedule)? The Current Total AMS should be less than or equal to the Total AMS commitment level, not greater.

Has the Member reported its Current Total AMS in the same currency as its commitment? If not, you could consider asking the reason why.

Supporting Table DS:1 Measures exempt from the reduction commitment (Green Box)

For a measure to be classified under Annex 2 of AoA (Green Box) it must meet the fundamental requirement that it has no, or at most minimal, trade/production distorting effects. In addition, there are policy specific criteria which need to be met for a measure to qualify as Green Box. For example, an environmental program would need to meet the requirements under Paragraph 12 of Annex 2.

Supporting Table DS:1: What to look for

Are the measures correctly classified as Green Box?

- o do you consider the measure to be non or minimally trade/production distorting?
- o does the description of the measure fully meet the criteria of the relevant section of Annex 2?

Has there been any significant increase/decrease in expenditure on measures?

Is this a new measure? Has a DS:2 been submitted giving full information to show how the new measure meets the criteria?

If not provided, consider asking when a Table DS:2 notification will be submitted.

Consider asking specifically how a measure meets the policy-specific criteria, such as the eligibility criteria to receive the payment, the conditions applying to the payments, or the rules governing the amount of the payment.

Do the figures add up correctly?



## Supporting Table DS:4 Calculation of the Current Total Aggregate Measurement of Support

Supporting Table DS:4 calculates Current Total AMS<sup>5</sup> and re-states and adds up the information provided in Supporting Tables DS:5, DS:6, DS:7, DS:8 and DS:9. It also allows for the calculation of *de minimis* thresholds and the exemption of *de minimis* AMSs from the Current Total AMS.

The following amounts are transferred to Supporting Table DS:4:

- product-specific AMSs from Supporting Tables DS:5, DS:6, and DS:7<sup>5</sup> and
- product-specific equivalent measurements of support (EMSs) from Supporting Table DS:8 and
- non-product specific AMS from Supporting Table DS:9.

The Current Total AMS from Supporting Table DS:4 should equal the total set in the Table DS:1 at the front of the notification.

Members are not required to include *de minimis* AMSs in the calculation of their Current Total AMS. *De minimis* AMSs are as follows<sup>6</sup>

- product-specific support which does not exceed 5% (or 10% for developing countries) of the total value of production for that product; or
- non-product-specific support which does not exceed 5% (or 10% for developing countries) of the total value of production for all products.

### Supporting Table DS:4: What to look for

Has the Member substantiated the *de minimis* claim by providing the total value of production for the product? If not, you could consider requesting this data.

Has the Member provided the total value of production for all agricultural products (i.e., the whole agriculture sector) for a *de minimis* claim for non-product-specific AMS? If not, you could consider requesting this data.

Has a consistent set/group of basic products been notified over the years? If not, how has it changed?

Has any negative AMS been used to offset the sum of positive AMSs, making the Current Total AMS less than it should be? (note: Art.1 defines AMS in terms of support being in favour of producers of a product which would preclude the offsetting of a positive AMS for one product with a negative AMS for another product in the calculation of Current Total AMS).

<sup>5</sup> While the format for Supporting Table DS:4 in G/AG/2 indicates that some information is transferred from Supporting Tables DS:5 and DS:6, that information is also transferred to Supporting Table DS:7. This means that effectively information only needs to be transferred from Supporting Table DS:7 to Supporting Table DS:4 (plus of course from Supporting Tables DS:8 and DS:9). Some Members choose not to provide a Supporting Table DS:7, in which case information is transferred only from Supporting Tables DS:5 or DS:6 to Supporting table DS:4.

<sup>6</sup> For recently acceded Members, the *de minimis* level may differ from the rules in the AoA.



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Supporting Table DS:7 Product-Specific AMS: Other Product-Specific Support and Total Product-Specific AMS

Refer to Annex 3, paragraphs 13 of the AoA – includes input subsidies and other measures such as marketing cost reduction measures.

Supporting Table DS:7: What to look for

Are the calculations accurate?

Have there been any significant increases or decreases in support between years?

Are there any new products receiving support?

How is any negative AMS for a product handled in ST DS:7? Is it set to zero here or in ST DS:4?

Supporting Table DS:8 Product-Specific Equivalent Measurements of Support (EMS)

Refer to Annex 4 of the AoA. Required where calculation of the market price support component of AMS is not practicable. Any non-exempt direct payments or any other non-exempt product-specific subsidies shall be included in the EMS calculation.

Supporting Table DS:8: What to look for

Are the calculations accurate?

Have there been any significant increases or decreases in support between years?

Are there any new products receiving support?

How is any negative EMS for a product handled in ST DS:8? Is it set to zero here or in ST DS:4?



Supporting Table DS:9 Non-Product-Specific AMS

Refer to Annex 3, paragraph 13, of the AoA. Non-product-specific AMS can include such things as fertiliser and insurance subsidies, interest concessions, etc., as long as they are not product-specific.

Supporting Table DS:9: What to look for

Are the calculations accurate?

Have there been any significant increases or decreases in support between years?

Are there any new products receiving support?

For non-product specific payments, you could consider asking what percentage of producers are eligible to receive the assistance?

Is the support in favour of agricultural producers in general? (for all non product specific support)

How is any negative AMS handled in ST DS:9? Is it set to zero here or in ST DS 4?

## Table DS:2 New or Modified Domestic Support Measures Exempt from Reduction

All Members introducing a new support measure, or making modifications to an existing measure, for which an exemption from reduction is claimed, are required to submit a Table DS:2 notification. Such measures can fall under one of the following three categories:

- (i) measures that meet the Annex 1 (Green Box) criteria;
- (ii) measures that meet the requirements of Article 6:2 (certain 'development programs' of developing country Members);
- (iii) measures that meet the requirements of Article 6.5 (Blue Box measures).

A Table DS:2 notification should be submitted for each new or modified measure as far as practicable before such measures are adopted and in any event within 30 days of adoption.

### Table DS:2: What to look for

If the measure is claimed to be Green Box consistent, is there enough information to support such a claim?

- o do you consider the measure to be non or minimally trade/production distorting?
- o does the description of the measure fully meet the policy specific criteria of the relevant paragraphs of Annex 2?

If the measure is claimed as Article 6.2, is there enough information to support such a claim?

- o Does it meet the criteria of the article?

If the measure is classified as Blue Box, is there enough information to support such a claim?

- o Does it meet the criteria of the article? In particular, how is the program ensuring production limiting?



Table ES:1 Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments  
Supporting Table ES:1 Export Subsidies: Outlay and Quantity Reduction Commitments

Table ES:1 & Supporting Table ES:1: What to look for

Are the export subsidies notified not greater than the Member's annual bound commitment level?

Has the Member provided a notification which covers all of the product categories for which they have export subsidy commitments?

Has the Member identified at the HS 6-digit level the products for which they are actually providing export subsidies so that this might be compared against the list for which their commitment applies (in the Schedule)?

Has Supporting Table ES:1 been provided?

Table ES:2 Export Subsidies: Notification of Total Exports

Only Members with specific export subsidy commitments and those that are significant exporters of products must notify total exports.

An ES:2 must be submitted by these Members, annually, listing the total volume of exports of the relevant products.

Table ES:2: What to look for

Has the Member included total exports for:

- all the products for which it has export subsidy commitments?;
- the products for which it is a "significant exporter" in G/AG/2/Add.1<sup>9</sup>;
- are the figures for total exports reported on a comparable year and for a comparable product list as that reported in Table ES:1?

Are total exports greater than the export subsidy volume commitment? If so, Members may be asked to demonstrate (as required by Article 10.3), that exports in excess of their commitment level were not supported by export subsidies.

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<sup>9</sup> This notification may be submitted later than the export subsidy notification itself.

Supporting Table ES:2 Subsidies: Outlay and Quantity Reduction Commitments:  
Developing Country Members using Article 9:1(d) and/or (e) Export Subsidies

Under Article 9.4 of the AoA:

*During the implementation period, developing country Members shall not be required to undertake commitments in respect of the export subsidies listed in sub paragraphs (d) and (e) of para 1 above, provided that these are not applied in a manner that would circumvent reduction commitments.*

Supporting Table ES:2: What to look for

Does the support meet paragraph 9:1(d) and/or (e)?

Are the calculations accurate?

Has there been any significant increase in expenditure compared to previous years?

Table ES:3 Export Subsidies: Notification of the total volume of food aid<sup>10</sup>

In this table, Members must report the total volume of their food aid using defined products categories set out in G/AG/2 unless these have already been notified in ES:1.

Table ES:3: What to look for

Has there been any significant increase in expenditure compared to previous years?

Are the calculations accurate?

Does it appear that food aid has been used to circumvent export subsidy commitments?

Has the food aid been used as a means of surplus disposal?

Has the food aid been monetised?

Has the food aid been delivered in fully grant form or is it concessional aid?

Has there been any market disruption from the food aid?

What actions have been taken to minimise commercial displacement?

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## Export Prohibitions and Restriction Notifications

Table ER:1 Notification under Article 12 of the Agreement: Export prohibitions and restrictions

Any Member instituting an export prohibition or restriction covered by Article 12 of the AoA is required to notify (except developing country Members which are not net exporters of the product concerned). A Table ER:1 notification should be submitted as far as practicable in advance of the measure being introduced.

### Table ER:1: What to look for

Is the Member imposing the export prohibition/restriction, a major exporter of the product(s)?

Does the measure threaten the supply of staff and/or agricultural inputs to other members? (Refer to Article 12:1(a) of the AoA.)

Has the Member fully explained why the measure was applied?

Is the measure of a temporary nature?



## Assistance Measures Notifications

Table NF:1 Monitoring of the follow-up to the decision on measures concerning the possible negative effects of the reform programme on least-developed and net food-importing developing countries

A notification should be made by all donor Members at least annually with respect to items:

- (1) Quantity of food aid provided to least-developed and net food-importing developing countries:
- (2) Indication of the proportion in fully grant form or appropriate concessional terms:
- (3) Technical and financial assistance under paragraph 3(iii) of the Decision<sup>11</sup>
- (4) Other relevant information with respect to actions taken within the framework of the Decision.

The notification should be made no later than 60 days following the relevant period.

### Table NF:1: What to look for

Is the food aid provided on concessional terms? If so, consider asking what the conditions on its usage or repayment requirements were.

What was the value of the quantity of food aid provided?

Has the Member presented a breakdown by commodity and recipient countries? If not, consider to ask for this data.

<sup>11</sup> Decision on Measures Concerning the Possible Negative Effects of the Reform Programme on Least-Developed and Net Food-Importing Developing Countries

## Annex A

### Useful Resources

When reviewing notifications and/or Members' agricultural policies a wide range of resources exist which can assist an analysis. A good starting point is the WTO Agriculture Gateway on the internet, which provides a user friendly interface to access CoA summary reports and meeting minutes, notifications and other official documents. Examining the type of questions and how other Members frame questions in earlier CoAs can assist when drafting questions for upcoming CoA meetings.

When reviewing notifications, it is recommended that the current notification be compared with earlier notifications to gauge differences which may exist. For example, has there been a significant increase (decrease) in subsidies provided to a particular product? Trade Policy Review Mechanism reports are also useful resources to draw on when examining a Member's agricultural policies.

The internet is a resource which should also be used when reviewing notifications. Research studies and media reports can prove to be useful sources of information and are often available electronically on the web.

USDA Foreign Agricultural Service (FAS) Attaché reports can be a valuable information source. FAS has developed a Global Agriculture Information Network (GAIN) which is publicly accessible on the internet and allows users to search FAS' database of Attaché reports from 1995 to the present. The FAS global electronic reporting system provides information on a wide range of subjects pertaining to international agricultural trade, production, and policies. FAS posts report on current developments affecting agricultural trade on a continual basis, but also submit scheduled periodic reports. Users can search reports by date range, country, commodity, or key word in the title. The GAIN system can be accessed at:

<http://www.fas.usda.gov/scripts/AttacheRep/default.asp>

### Schedules of Concessions

WTO negotiations produce both general rules that apply to all Members and specific binding commitments made by individual Members through their "Schedules of Concessions" set out the tariff concessions and other commitments given in the context of trade negotiations. For trade in goods, these consist of maximum tariff levels which are often referred to as "bound tariffs" or "bindings" (GATT Article II). In the case of agricultural products, these tariff concessions also relate to tariff quotas, and binding commitments apply to Total AMS in the area of domestic support, and expenditure and volume limits on export subsidies by product category. All WTO

