

SUBSIDIES

Questions from THAILAND Regarding the New
and Full Notification of COLOMBIA¹

The following communication, dated 20 September 1996, has been received from the Permanent Mission of Thailand.

I. Tax Reimbursement Certificate (CERT)

1. *Normally CERT is calculated from a percentage of the f.o.b. value of the exports. Is there any other method? If yes, please give details.*
2. *What criteria have been used in setting the percentage of CERT from the f.o.b. value? Do they vary by product or destination? Do the rates change annually?*
3. *According to the notification (document G/SCM/N/3/COL) page 2, section I(7) fiscal cost of the subsidy, what is the difference between CERT value and subsidy value?*

Please provide the value of CERT subsidy classified by product and market.
4. *What types of taxes can claim credit under CERT?*
5. *Please give the list of secondary and non-traditional exports and explain how they are classified.*
6. *Will Colombia terminate the programme by 2002?*

II. Special Machinery Import-Export System

1. *According to the notification (document G/SCM/N/3/COL) page 3, section II(b) to whom and how the subsidy is paid, please give details of import quota assigned under this scheme and its relationship to exporters.*
2. *Does Colombia maintain any other duty free import of raw materials and inputs besides machinery and parts as an incentive to exporters?*

¹G/SCM/N/3/COL+ Suppl. 1.

3. *What are the requirements for exporters to be given incentives?*
4. *Will Colombia terminate the programme by 2002?*

III. Free Zone

1. *How many free zones exist in Colombia? What are the Government's criteria for establishing free zones?*
2. *According to the notification (document G/SCM/N/3/COL/3/Suppl.1) page 5, section III(9), please classify export value by products and destinations.*

Subsidy programmes not notified to the WTO

Please give details of the Vallejo Plan System and the Import-Export System according to the notification format.