

WORLD TRADE ORGANIZATION

RESTRICTED

G/SCM/Q3/BRB/1

3 April 2002

(02-1652)

**Committee on Subsidies
and Countervailing Measures**

Original: English

SUBSIDIES

Requests Pursuant to Article 27.4 of the Agreement on Subsidies and Countervailing Measures

Questions Posed by Switzerland

The following communication, dated 28 March 2002, has been received from the Permanent Mission of Switzerland.

Switzerland submits the following comments and questions seeking clarification of certain aspects of the request under review. These comments and questions do not necessarily prejudice its final position on these requests.

Barbados (G/SCM/N/71/BRB)

Regarding the Research and Development Allowance Programme Switzerland would like to request Barbados to supplement the information provided in its notification, e.g: How many companies did profit from this allowance in the last fiscal year? What is understood by the definition of “*expenditure on market research and development for the purpose of promoting the export sales of the business*”?

Regarding the International Business Incentives and the Tax and Duty Concessions Societies with Restricted Liability Programmes could Barbados clarify if these incentives are granted to national as well as foreign legal entities and the same application procedures apply to both, national and foreign companies? Further, could Barbados elaborate on what kind of criteria meet the definition of “*specially qualified individuals*” in order to receive the 35 per cent income tax exemption?