

**Committee on Subsidies
and Countervailing Measures**

**CONTINUATION OF EXTENSION UNDER SCM ARTICLE 27.4 OF THE
TRANSITION PERIOD FOR THE ELIMINATION OF EXPORT
SUBSIDIES PURSUANT TO THE PROCEDURES IN G/SCM/39**

GUATEMALA

Exemption from Company Tax, Customs Duties and Other Import Taxes
for Companies under Special Customs Regimes

Decision of 4 November 2004

Addendum

The Committee on Subsidies and Countervailing Measures (the "Committee"),

As directed by the Fourth Ministerial Conference, in its Decision on Implementation-Related Issues and Concerns, (WT/MIN(01)/17, 20 November 2001);

In following the "Procedures for Extensions Under Article 27.4 for Certain Developing Country Members" (G/SCM/39, 20 November 2001) ("the Procedures"), including paragraphs 1(d) and 1(e) thereof;

Taking into account the request and other notified information provided by Guatemala to the Committee¹, pursuant to the Procedures, for Exemption from Company Tax, Customs Duties and Other Import Taxes for Companies under Special Customs Regimes ("the programme");

Recalling that it considered, for purposes of the decision in G/SCM/72 taken by the Committee on 22 November 2002, Guatemala to be a developing country Member, whose share of world merchandise export trade was not greater than 0.10 per cent and whose total Gross National Income for the year 2000 as published by the World Bank was at or below US\$20 billion, and who was otherwise eligible to request an extension pursuant to Article 27.4 of the Agreement on Subsidies and Countervailing Measures ("the SCM Agreement");

Taking note that Guatemala confirms that the programme has not been modified since 1 January 2003 so as to make it more favourable in terms of scope, coverage and intensity of benefits than it was on 1 September 2001;

On the basis of the review of the notified information by the Committee pursuant to paragraphs 1(d) and 1(e) of the Procedures to verify Guatemala's fulfilment, during the period

¹ The notified information on the basis of which this decision is taken is found in documents G/SCM/N/74/GTM (11 December 2001), G/SCM/N/71/GTM (5 July 2001), G/SCM/N/99/GTM (22 July 2003), G/SCM/N/114/GTM (30 June 2004), G/SCM/Q3/GTM/1 (22 February 2002) to G/SCM/Q3/GTM/12 (15 October 2004).

reviewed by the Committee in 2004, of its obligations with respect to the programme under the transparency and standstill provisions as contained in paragraphs 3 and 4 of the Procedures, in relation to the programme as in existence on 1 September 2001;

Hereby agrees to continue, until 31 December 2005, pursuant to the Procedures, the extension and continuation thereof granted in G/SCM/72 and Add.1 of the transition period, under Article 27.2(b) of the SCM Agreement, for the elimination of export subsidies which take the form of full or partial exemptions from import duties and internal taxes and which were in existence under the programme on 1 September 2001. All terms and conditions and other provisions of the decision in G/SCM/72 and Add.1 shall apply.
