

WORLD TRADE ORGANIZATION

RESTRICTED

G/SCM/Q3/LCA/1

8 April 2002

(02-1855)

**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 AUSTRALIA Regarding the Notification of ST. LUCIA¹

The following communication, dated 4 April 2002, has been received from the Permanent Mission of Australia.

Australia submits the following as an initial set of questions/comments. We reserve our right to ask further questions on this request at a later stage.

We thank St. Lucia for its submission of detailed information relating to its request for extension for exemption under Article 27.4 contained in documents G/SCM/N/74/LCA and G/SCM/N/71/LCA.

Fiscal Incentives Act

1. What types of activities are undertaken by the different categories or groups of enterprises? What determines how enterprises are categorised?

Micro and Small Scale Business Enterprises Act

2. What are the criteria for receiving income tax relief under this programme? Is this benefit contingent on export performance?

¹ G/SCM/N/74/LCA, G/SCM/N/71/LCA.