

SUBSIDIES

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

Questions Posed by AUSTRALIA Regarding the
Notification of ANTIGUA AND BARBUDA¹

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.

1. Under the Fiscal Incentives Act, Cap 172 of the Laws of Antigua and Barbuda, what are the approved products manufactured which are granted tax holidays? What types of activities are undertaken by the different categories of enterprises and what determines how enterprises are categorised?
2. Are the tax exemptions granted under the Hotel Aid Act contingent on export? What goods are captured by this Act?
3. What is the nature of the exemption given under the Fisheries Act, Cap 173 and the Consumption Tax Act 1993? Are these exemptions contingent on the export of those products? Are they import duty exemptions?
4. Could Antigua and Barbuda explain whether the benefits received by enterprises operating in the Free Trade and Processing Zone (FTPZ) are contingent on export? Is a company required to export the product from the FTPZ or from the customs territory of Antigua and Barbuda in order to receive the tax exemption benefits?

¹ G/SCM/N/74/ATG, G/SCM/N/71/ATG.