

Working Party on GATS Rules

NEGOTIATIONS ON SUBSIDIES

Report by the Chairperson of the Working Party on GATS Rules

I. INTRODUCTION

1. On 22 July 2002, the Working Party on GATS Rules adopted a work programme on subsidies with a view to structuring its work.¹ Item (a) of the work programme provides for Members "to continue discussion on subsidies on the basis of submissions from Members and materials available". Moreover, Members were encouraged to "put forward submissions on subsidies as early as possible before 31 March 2003, without prejudice to Members' right to put forward further suggestions and raise relevant issues". Item (c) mandates the Chairperson to "to circulate a note by 30 June 2003 to report on the progress of work". The work programme further stipulates that the Working Party will organize its work "to prepare for the opportunity provided by the Fifth Ministerial Conference to take stock of progress made in the negotiations".

2. In organizing their work on subsidies, together with the work on emergency safeguard measures and government procurement, Members recognized that:

- (a) "The work programmes do not prejudice in any way the outcome of the respective negotiations on emergency safeguard measures, subsidies and government procurement. Members will remain free to bring up any relevant issues for discussion, including the questions of feasibility and desirability, as well as the scope of the negotiations, under any of the three subjects of negotiations.
- (b) The benchmarks for submissions are indicative, with a view to encouraging Members to put forward submissions on the respective subjects as early as possible, and would be without prejudice to Members' right to put forward further suggestions and raise relevant issues by way of submissions at any time, under any of the three subjects of negotiations.
- (c) The undertaking of individual items of work, including the question of feasibility and desirability, should be without prejudice to each other under each subject of negotiations.

Members also recognize that flexibility should be exercised in conducting the work of the Working Party and the work programmes may be adjusted in the future to take account of latest progress."²

3. This Report follows the structure of the Chairperson's Report on Negotiations on Emergency Safeguard Measures. It starts by explaining the background of the negotiations on subsidies and briefly recalls the main activities of the Working Party in these negotiations (Section II). Section III contains my assessment of the situation and Section IV suggestions for a possible way forward. The Report is submitted on my own responsibility, as the Chairperson of the Working Party on GATS

¹ S/WPGR/7, paragraph 4.

² S/WPGR/7, paragraph 1.

Rules. It does not prejudge the position of any delegation, nor the general outcome of these negotiations.

II. BACKGROUND OF THE NEGOTIATIONS AND MAIN ACTIVITIES

A. NEGOTIATING MANDATE

4. Pursuant to GATS Article XV of the GATS (*Subsidies*), Members

"recognize that, in certain circumstances, subsidies may have distortive effects on trade in services. Members shall enter into negotiations with a view to developing the necessary multilateral disciplines to avoid such trade-distortive effects. The negotiations shall also address the appropriateness of countervailing procedures. Such negotiations shall recognize the role of subsidies in relation to the development programmes of developing countries and take into account the needs of Members, particularly developing country Members, for flexibility in this area. For the purpose of such negotiations, Members shall exchange information concerning all subsidies related to trade in services that they provide to their domestic service suppliers."

5. Article XV does not contain any specific timeframe for conducting the negotiations on subsidies. A footnote to the second sentence of paragraph 1 stipulates that "A future work programme shall determine how, and in what time-frame, negotiations on such multilateral disciplines will be conducted". However, until July 2002, no initiative had been taken to establish such a work programme. In addition, it should be recalled that the *Guidelines and Procedures for the Negotiations on Trade in Services*, adopted on 28 March 2001 by the Special Session of the Council for Trade in Services, stipulate that "Members shall aim to complete negotiations under Articles VI:4, XIII and XV prior to the conclusion of negotiations on specific commitments."

6. Article XV contains a second paragraph which foresees that "Any Member which considers that it is adversely affected by a subsidy of another Member may request consultations with that Member on such matters. Such requests shall be accorded sympathetic consideration." There is no information available to suggest that this provision has been invoked to date.

B. OVERVIEW OF THE ACTIVITIES CARRIED OUT BY THE WORKING PARTY

7. The issue of subsidies was first put on the agenda of the Working Party at its meeting of May 1996. Since then, this item has been on the agenda of each formal meeting of the Working Party³ and was also addressed in various informal meetings.⁴ Since 1996, negotiations on subsidies have benefitted from written input: (i) 7 formal 6 informal contributions from Members; (ii) a number of notes from the Chairpersons aiming at structuring the debate, the most notable one being the Checklist on subsidies, recently revised in JOB(03)/57; (iii) 9 formal and 4 informal notes by the Secretariat. A list of relevant documents is annexed to this Report.

8. Various themes have been addressed during the negotiations. A particular focus was put on the need for, and possible content of, a definition for subsidies in services, as well as the need for an information exchange on services subsidies. The following paragraphs contain a brief reminder of the

³ See the reports of the formal meetings of the Working Party, S/WPGR/M/5 to S/WPGR/M/42.

⁴ See, for instance, *Points Raised During the Informal Meeting of 27 September 2000*, Note by the Secretariat, Job No. 6142, 6 October 2000, and *Summary of Comments Made During the Informal Meeting of 29 January 2003*, Note by the Secretariat, JOB(03)/21.

main steps, mainly based on the information provided by the Annual Reports of the Working Party to the Council for Trade in Services.⁵

9. In a first instance, delegations noted the complexity inherent in the treatment of services subsidies, and urged a careful and systematic approach to the negotiating mandate. Some discussion took place on the question whether a distinction should be made between broad-based subsidies of general applicability and narrower, sector-specific subsidies. The Working Party began to consider the modalities of the information exchange exercise called for in the negotiating mandate. A working paper on conceptual issues relating to subsidies was submitted by Chile⁶ and the Secretariat circulated various background notes.⁷

10. In 1997, the Working Party approved a questionnaire to facilitate the information exchange mandated by Article XV on subsidies related to trade in services.⁸ Four Members have replied so far.⁹ From 1997 to 1999, delegations continued their technical analysis of subsidies related to trade in services, and discussed conceptual and legal issues. The Secretariat prepared a first note presenting information on the subject contained in WTO Trade Policy Reviews,¹⁰ and the Chairperson circulated an informal note raising various questions on the circumstances in which subsidies may cause trade-distortive effects.¹¹ Efforts were also made to advance the information exchange. For instance, a delegation suggested that Members provide information on subsidy-related access problems encountered in foreign markets without reference to any particular country.¹² Discussions addressed the potential for subsidies, which are extended under one mode (e.g. investment aid under mode 3) to distort trade under other modes, and the effects of export subsidies in services.

11. In 2000, the Working Party continued to consider the need for, and possible scope of, disciplines on subsidies which may have trade-distortive effects. Argentina and Hong Kong, China presented a joint communication discussing relevant issues and identifying a number of topics for further work.¹³ These two Members also presented informal contributions on the definition of services subsidies.¹⁴ The European Communities circulated an informal note outlining the Community regime in the field of state aid, particularly for services.¹⁵ At the request of the Working Party, the Chairperson circulated a Checklist of Issues, in order to help Members to address in a more systematic manner relevant questions under this agenda item.¹⁶ Members proceeded on the basis of the Checklist until July 2001, taking one item at each successive meeting. It was then decided that the

⁵ S/WPGR/1 to 6 and S/WPGR/8.

⁶ *The Subsidies Issue*, Communication from Chile, S/WPGR/W/10.

⁷ Notes by the Secretariat on: *Subsidies and Trade in Services*, S/WPGR/W/9; *Provisions on Subsidies Relating to Trade in Services in Regional Trade Agreements*, S/WPGR/W/12; and *Limitations in Members' Schedules Relating to Subsidies*, S/WPGR/W/13 + -/Add.1.

⁸ *Questions Relevant to the Information Exchange Required under the Subsidies Negotiating Mandate*, Note by the Secretariat, S/WPGR/W/16.

⁹ *Communication from Norway*, S/WPGR/W/16/Add.1; *Communication from New Zealand*, W/WPGR/W/16/Add.2; *Communication from Hong Kong, China*, S/WPGR/W/16/Add.3; and *Communication from the Republic of Poland*, S/WPGR/W/16/Add.4.

¹⁰ *Subsidies for Services Sectors – Information Contained in WTO Trade Policy Reviews*, Background Note by the Secretariat, S/WPGR/W/25. This Note has been updated 3 times (S/WPGR/W/25/Add.1 to 3).

¹¹ *Note from the Chairperson*, Job No. 1931, 3 April 1998.

¹² Report of the Meeting of 16 April 1999, Note by the Secretariat, S/WPGR/M/21.

¹³ *Development of Multilateral Disciplines Governing Trade Distortive Subsidies in Services*, Communication from Argentina and Hong Kong, China, S/WPGR/W/31.

¹⁴ *Definition of Subsidies in Services*, Communication from Hong Kong, China, Job No. 5870 (27 September 2000) and *Definition of Subsidies in Services*, Non-paper by Argentina, Job No. 6629 (24 October 2000).

¹⁵ *The Community Regime for State Aid in the Services Area*, Communication from the European Communities and Their Member States, Job No. 4302 (6 July 2000).

¹⁶ *Checklist on Subsidies*, Note from the Chairperson, Job No. 4519 (17 July 2000) and 4519/Rev.1 (6 October 2000).

Checklist would remain on the table and that the five topics it contains would remain open for discussion.

12. In 2002, discussions focused on the information exchange mandated in Article XV, and on the need for further information on services subsidies in general. Argentina, Chile and Hong Kong, China informally presented a simplified questionnaire, based on the 1997 questionnaire, with the aim of making it easier for Members to respond.¹⁷ Moreover, the Secretariat circulated a further addendum to the overview of information on subsidies contained in Trade Policy Review reports (S/WPGR/W/25/Add.3). In December 2002, Poland submitted an informal communication raising various questions in relation to the scope and definition of subsidies in services; this contribution was discussed at an informal meeting in January and at the formal February meeting.¹⁸

13. On 17 March 2003, the Chairperson circulated a revised version of the 2000 Checklist on Subsidies, as agreed by the Working Party at its February meeting.¹⁹ For lack of time, the issue of subsidies could not be addressed at the May meeting and it was decided to postpone it until the formal meeting in July.

III. ASSESSMENT

14. As indicated at the formal meeting in May 2003, I conducted a series of consultations with Members from all regions and development stages, in order to get their views on the negotiations on subsidies that the Working Party has undertaken pursuant to the mandate in Article XV. In addition to the information gathered in these informal consultations, I also received many comments from Members that contacted me directly.

15. Based on the opinions expressed by Members, it is clear that an important amount of technical work still has to be done. In recent times, discussions have been based on contributions by Members on relevant disciplines that could limit the trade distorting effects of subsidies in services. Some of the proposals contain interesting and useful inputs on basic conceptual elements such as definition, scope, modal application and possible countervailing mechanisms. With respect to one of the proposals, many Members mentioned that the goods model was not particularly useful for defining services subsidies, since both areas have different characteristics. These exchanges of views

¹⁷ Communication from Argentina, Chile and Hong Kong, China, *Informal Paper*, JOB(02)/84.

¹⁸ *Definition of Subsidy in GATS*, Communication from Poland, JOB(02)/207. See also *Summary of Comments Made During the Informal Meeting of 29 January 2003*, Note by the Secretariat, JOB(03)/21 and Report of the Meeting held on 25 February 2003, Note by the Secretariat, S/WPGR/M/41.

¹⁹ *Checklist on Subsidies*, Note from the Chairperson, JOB(03)/57. The Checklist identifies five broad issues which were raised by Members during the discussions:

1. Definition of a subsidy in services, including relevance of the definition in the Agreement on Subsidies and Countervailing Measures, and the need for, and possible ways of, establishing a categorization of services subsidies.

2. Examination of any evidence of subsidies which may have distortive effects on trade in services (including production, distribution, consumption and export subsidies). Consideration of sources of information.

3. Concepts relevant to what should be regarded as trade-distortive subsidies, including specificity, public policy objectives, nature of the subsidies, and permissible or non-actionable subsidies.

4. To what extent do WTO rules, in particular the GATS and its national treatment and most-favoured-nation disciplines, already discipline services subsidies or provide the means to do so? This would include consideration of technical issues related to the GATS, including mode specificity and the concept of "like service".

5. (a) The wider role of subsidies, including to pursue public policy objectives.

(b) The role of subsidies in relation to development, and the needs of developing country Members for flexibility, including special and differential treatment.

Is there a need for additional GATS disciplines to avoid trade-distortive effects? This would include consideration of the appropriateness of countervailing procedures. Next steps.

stimulated the activities of the Working Party, especially on the issue of definitions. Indeed, discussions on subsidies had been restricted for some time to occasional comments on the *Checklist* for subsidies, informal papers presented by Members or background notes from the Secretariat.

16. Debates also focused on the information exchange stipulated in Article XV. Some Members consider that a definition, which is still to be agreed on, would benefit from examination of specific cases of services subsidies. Other Members, though not opposing the exchange of information on specific cases, do not consider it appropriate to base it on a few services sectors only. Moreover, they believe that examples will not be the ultimate solution for the question of a definition. At the same time, most Members are reluctant to contribute to the Article XV information exchange. Most of these Members argue that it is not possible to notify subsidy schemes before agreeing on a general definition. Some of these Members are of the view that the information exchange is only a best endeavour exercise, not a compulsory one. Other Members believe that the information exchange is independent from any definition of trade distortive subsidies; in their view, Article XV contains a mandate calling for the notification of all subsidies, and not only those subsidies considered to be trade-distortive.

17. With respect to the concepts that may be considered relevant for the identification of trade distortive subsidies, Members have devoted time to issues such as specificity, public policy objectives, nature of the subsidies, and permissible or non-actionable subsidies. These and other issues have been reflected in proposals presented by Members. More discussions are needed to achieve a better understanding of these issues. Members have also made use of contributions from the Secretariat in order to improve their understanding of some of the conceptual issues at stake; but aside from general remarks on the usefulness of the documents, no new elements have been added to the discussion.

18. UNCTAD is currently preparing a compilation of Trade Distortive Subsidies Schemes Identify by Experts Groups, based on relevant documents. In the last meeting where the issue was raised, no opposition was expressed by any delegation to an UNCTAD contribution, as long as the bibliography of the relevant material to be included in the paper is made available to the Working Party prior to the actual presentation of the document. As I mentioned previously, Members that had some reservations on the use of sector-specific examples would not object if a broader range of sectors was to be covered.

IV. WAY FORWARD

19. In general terms, work on subsidies is affected by the "chicken and the egg" syndrome and very limited progress has been made on technical issues. I would advise Members to engage actively in discussions to determine what elements can be used to move forward. I would also like to encourage Members to submit new proposals – formal or informal – taking into account the specificities of the GATS. I do not underestimate the role of the Agreement on Subsidies and Countervailing Measures in stimulating our deliberations, but I think that an approach more closely related to the GATS framework is needed in order to advance work on the core issues.

20. I would also invite Members to continue using the revised *Checklist* as a guide for identifying the content of possible disciplines. Likewise, concrete examples, be they sector-specific or of a general nature, could be useful in this context. Some Members mentioned that various offers of new commitments contained limitations with regard to what seemed to be subsidy schemes. It might be useful to discuss how these subsidies are defined.

ANNEX

List of documents related to the negotiations under GATS Article XV

I. REPORTS OF MEETINGS

A. ANNUAL REPORTS

| Symbol | Title | Date |
|---------------|---|------------------|
| S/WPGR/1 | Activities of the WPGR – Report to the CTS | 23 October 1996 |
| S/WPGR/2 | Activities of the WPGR – Report to the CTS | 26 November 1997 |
| S/WPGR/3 | Report of the WPGR to the CTS | 3 December 1998 |
| S/WPGR/4 | Report of the WPGR to the CTS | 26 October 1999 |
| S/WPGR/5 | Report of the WPGR to the CTS | 24 November 2000 |
| S/WPGR/6 | Report of the WPGR to the CTS | 4 October 2001 |
| S/WPGR/7 | Work Programmes - Adopted by the WPGR on 22 July 2002 | 25 July 2002 |
| S/WPGR/8 | Report of the WPGR to the CTS (2002) | 5 December 2002 |

B. REPORTS OF FORMAL MEETINGS

| Symbol | Title | Submitted by | Date |
|---------------|--|-------------------------|-------------------|
| S/WPGR/M/5 | Report of the Meeting of 28 March 1996 | Note by the Secretariat | 13 May 1996 |
| S/WPGR/M/6 | Report of the Meeting of 3 June 1996 | Note by the Secretariat | 22 July 1996 |
| S/WPGR/M/7 | Report of the Meeting of 29 July 1996 | Note by the Secretariat | 19 September 1996 |
| S/WPGR/M/8 | Report of the Meeting of 8 & 14 October 1996 | Note by the Secretariat | 13 December 1996 |
| S/WPGR/M/9 | Report of the Meeting of 23 January 1997 | Note by the Secretariat | 7 March 1997 |
| S/WPGR/M/10 | Report of the Meeting of 13 March 1997 | Note by the Secretariat | 1 May 1997 |
| S/WPGR/M/11 | Report of the Meeting of 22 May 1997 | Note by the Secretariat | 30 June 1997 |
| S/WPGR/M/12 | Report of the Meeting of 23 July 1997 | Note by the Secretariat | 3 September 1997 |
| S/WPGR/M/13 | Report of the Meeting of 1 October 1997 | Note by the Secretariat | 19 November 1997 |
| S/WPGR/M/14 | Report of the Meeting of 26 November 1997 | Note by the Secretariat | 2 December 1997 |
| S/WPGR/M/15 | Report of the Meeting of 13 February 1998 | Note by the Secretariat | 27 February 1998 |
| S/WPGR/M/16 | Report of the Meeting of 27 April 1998 | Note by the Secretariat | 10 June 1998 |
| S/WPGR/M/17 | Report of the Meeting of 23 June 1998 | Note by the Secretariat | 31 July 1998 |
| S/WPGR/M/18 | Report of the Meeting of 6 October 1998 | Note by the Secretariat | 13 November 1998 |
| S/WPGR/M/19 | Report of the Meeting of 1 December 1998 | Note by the Secretariat | 21 January 1999 |
| S/WPGR/M/20 | Report of the Meeting of 19 February 1999 | Note by the Secretariat | 17 March 1999 |

| Symbol | Title | Submitted by | Date |
|-------------------------|---|-------------------------|------------------|
| S/WPGR/M/21 | Report of the Meeting of 16 April 1999 | Note by the Secretariat | 7 May 1999 |
| S/WPGR/M/22 | Report of the Meeting of 19 May 1999 | Note by the Secretariat | 15 June 1999 |
| S/WPGR/M/23 | Report of the Meeting of 21 June 1999 | Note by the Secretariat | 6 July 1999 |
| S/WPGR/M/24 | Report of the Meeting of 27 July 1999 | Note by the Secretariat | 8 September 1999 |
| S/WPGR/M/25 | Report of the Meeting of 8 October 1999 | Note by the Secretariat | 2 November 1999 |
| S/WPGR/M/26 | Report of the Meeting of 24 March 2000 | Note by the Secretariat | 20 April 2000 |
| S/WPGR/M/27 | Report of the Meeting of 4-5 May 2000 | Note by the Secretariat | 6 June 2000 |
| S/WPGR/M/28 | Report of the Meeting of 7 July 2000 | Note by the Secretariat | 4 August 2000 |
| S/WPGR/M/29 | Report of the Meeting of 27 September 2000 | Note by the Secretariat | 9 October 2000 |
| S/WPGR/M/30 | Report of the Meeting of 30 November 2000 | Note by the Secretariat | 22 December 2000 |
| S/WPGR/M/31 | Report of the Meeting of 21 March 2000 | Note by the Secretariat | 6 April 2001 |
| S/WPGR/M/32 | Report of the Meeting of 10 May 2001 | Note by the Secretariat | 17 May 2001 |
| S/WPGR/M/33 | Report of the Meeting of 2 July 2001 | Note by the Secretariat | 10 July 2001 |
| S/WPGR/M/34 | Report of the Meeting of 3 October 2001 | Note by the Secretariat | 10 October 2001 |
| S/WPGR/M/35 | Report of the Meeting of 28 November 2001 | Note by the Secretariat | 7 December 2001 |
| S/WPGR/M/36 | Report of the Meeting of 13 and 15 March 2002 | Note by the Secretariat | 3 April 2002 |
| S/WPGR/M/37 | Report of the Meeting of 3 June 2002 | Note by the Secretariat | 26 June 2002 |
| S/WPGR/M/38 | Report of the Meeting of 15 July 2002 | Note by the Secretariat | 26 July 2002 |
| S/WPGR/M/39 | Report of the Meeting of 23 October 2002 | Note by the Secretariat | 12 November 2002 |
| S/WPGR/M/40 | Report of the Meeting of 3 December 2002 | Note by the Secretariat | 23 December 2002 |
| S/WPGR/M/41 + Corr.1 | Report of the Meeting of 25 February 2003 | Note by the Secretariat | 12 March 2003 |
| S/WPGR/M/42 | Report of the Meeting of 13 May 2003 | Note by the Secretariat | 19 June 2003 |

C. SUMMARY OF COMMENTS MADE DURING INFORMAL MEETINGS

| Job Number | Title | Submitted by | Date |
|-------------------|---|-------------------------|------------------|
| Job 6142 | Negotiations under GATS Article XV – Subsidies - Points raised during the informal meeting of 27 September 2000 | Note by the Secretariat | 9 October 2000 |
| JOB(02)/211 | Summary of Comments Made During the Informal Meeting of 22 November 2002 | Note by the Secretariat | 13 December 2002 |
| JOB(03)/21 | Summary of Comments Made During the Informal Meeting of 29 January 2003 | Note by the Secretariat | 7 February 2003 |

II. DOCUMENTS PRESENTED BY DELEGATIONS

A. FORMAL DOCUMENTS

| Symbol | Submitted by | Title | Date |
|--------------------|---|--|-------------------|
| S/WPGR/W/10 | Communication from Chile | The Subsidies Issue | 2 April 1996 |
| S/WPGR/W/16/ Add.1 | Communication from Norway | Response to the Questions Relevant to the Information Exchange Required Under the Subsidies Negotiating Mandate - Addendum | 23 June 1997 |
| -Add.2 | Communication from New Zealand | Response to the Questions to the Information Exchange Required Under the Subsidies Negotiating Mandate - Addendum | 23 July 1997 |
| -Add.3 | Communication from Hong Kong, China | Response to the Questions Relevant to the Information Exchange Required Under the Subsidies Negotiating Mandate - Addendum | 23 July 1999 |
| -Add.4 | Communication from the Republic of Poland | Response to the Questions Relevant to the Information Exchange Required Under the Subsidies Negotiating Mandate - Addendum | 2 March 2000 |
| -Add.4/Sup.1 | Communication from the Republic of Poland | " - Supplement | 20 September 2000 |
| S/WPGR/W/31 | Communication from Argentina & HK, China | Development of Multilateral Disciplines Governing Trade Distortive Subsidies in Services | 16 March 2000 |

B. INFORMAL DOCUMENTS

| Job Number | Submitted by | Title | Date |
|-------------------|---|---|-------------------|
| [no number] | Communication from Norway | Exchange of information on subsidies | 14 October 1996 |
| Job 4302 | Communication from the EC and their Member States | The Community Regime for the Aid in the Services Area | 6 July 2000 |
| Job 5870 | Communication from Hong Kong, China | Definition of Subsidies in Services | 27 September 2000 |
| Job 6629 | Non-paper from Argentina | Definition of Subsidies in Services | 24 October 2000 |

| Job Number | Submitted by | Title | Date |
|-------------|--|--|------------------|
| JOB(02)/84 | Communication from Argentina; Chile and Hong Kong, China | <i>Negotiations under Art. XV – Informal Paper</i> | 15 July 2002 |
| JOB(02)/207 | Communication from Poland | Definition of subsidy in GATS | 13 December 2002 |

III. NOTES BY THE CHAIRPERSON

| Job Number | Title | Date |
|----------------------------|--|-------------------|
| Job 779 | WPGR general + list of WPGR documents | 10 February 1998 |
| Job 1931 | Note from the Chairperson | 3 April 1998 |
| Job 3294 | Note from the Chairperson (safeguards, subsidies, government procurement) | 15 June 1998 |
| Job 5169 | Note from the Chairperson (safeguards, subsidies, government procurement) | 22 September 1998 |
| Job 772 | Note from the Chairperson (safeguards, subsidies, government procurement) | 10 February 1999 |
| Job 1998 | Note from the Chairperson (safeguards, subsidies, government procurement) | 8 April 1999 |
| Job 2803 | Note from the Chairperson (safeguards, subsidies, government procurement) | 11 May 1999 |
| Job 3432 | Note from the Chairman (safeguards, subsidies, government procurement) | 15 June 1999 |
| Job 4141 | Note from the Chairperson (safeguards, subsidies, government procurement) | 12 July 1999 |
| Job 5332 | Note from the Chairperson (safeguards, subsidies, government procurement) | 16 September 1999 |
| Job 782 | Note from the Chairperson (safeguards, subsidies, government procurement) | 14 February 2000 |
| Job 2598 | Note from Chairperson – Meeting of 4 and 5 May 2000 (safeguards, subsidies, government procurement) | 28 April 2000 |
| Job 4058 | Note from the Chairperson – Meeting on 7 July 2000 (safeguards, subsidies, government procurement) | 27 June 2000 |
| Job 4519 | Note from the Chairman - Negotiations on subsidies – Article XV of the GATS - Checklist on Subsidies | 17 July 2000 |
| Job 5538 | Note from the Chairperson – Meeting of 27 September (safeguards, subsidies, government procurement) | 15 September 2000 |
| Job 4519/Rev.1 | Note from the Chairman - Negotiations on Subsidies – Checklist on subsidies | 6 October 2000 |
| Job 7352 | Annotated Agenda from the Chairperson – Meeting of 30 November 2000 (safeguards, subsidies, government procurement) | 17 November 2000 |
| JOB(01)/35 | Annotated Agenda from the Chairperson – Meeting on 21 March 2001 (safeguards, subsidies, government procurement) | 14 March 2001 |
| JOB(01)/58 | Annotated agenda from the Chairperson – Meeting on 10 May 2001 (safeguards, subsidies, government procurement) | 1 May 2001 |
| JOB(01)/95 | Annotated agenda from the Chairperson – Meeting on 2 July 2001 (safeguards, subsidies, government procurement) | 21 June 2001 |
| JOB(02)/43 | Annotated agenda from the Chairperson Designate – Meeting of 3 June 2002 (safeguards, subsidies, government procurement) | 24 May 2002 |
| JOB(02)/82 + Rev.1 & Rev.2 | Note from the Chairperson – Draft Work Programme (safeguards, subsidies, government procurement) | 12 July 2002 |

| Job Number | Title | Date |
|-------------------|--|------------------|
| JOB(02)/83 | Annotated Agenda from the Chairperson – Meeting of 15 July 2002 (safeguards, subsidies, government procurement) | 12 July 2002 |
| JOB(02)/144 | Meeting of 23 October 2002 - Annotated Agenda from the Chairperson (safeguards, subsidies, government procurement) | 16 October 2002 |
| JOB(02)/202 | Annotated Agenda from the Chairperson, Meeting of 3 December 2002 (Annual report, safeguards, subsidies, government procurement) | 3 December 2002 |
| JOB(03)/30 | Annotated Agenda from the Chairperson, Meeting of 25 February 2003 (safeguards, government procurement and subsidies) | 14 February 2003 |
| JOB(03)/57 | Note from the Chairperson – Checklist on Subsidies | 17 March 2003 |

IV. BACKGROUND DOCUMENTS BY THE SECRETARIAT

A. FORMAL NOTES

| Symbol | Title | Date |
|-------------------------|---|-------------------|
| S/WPGR/W/9 | Subsidies and Taxes | 6 March 1996 |
| S/WPGR/W/12 | Provisions on Subsidies relating to Trade in Services in Regional Trade Agreements | 20 May 1996 |
| S/WPGR/W/13 | Limitations in Members' Schedules relating to Subsidies | 22 May 1996 |
| --/13/Add.1 | " - Addendum | 14 June 2000 |
| S/WPGR/W/16 | Questions relevant to the information exchange required under the subsidies Negotiating Mandate | 5 February 1997 |
| S/WPGR/W/25 | Subsidies for services sectors information contained in WTO Trade Policy Reviews – Background Note by the Secretariat | 26 January 1998 |
| --/25/Add.1 + Corr.1 | " – Addendum 1 | 25 May 2000 |
| --W/25/Add.2 | " – Addendum 2 | 12 December 2000 |
| --W/25/Add.3 | " – Addendum 3 | 19 September 2002 |

B. INFORMAL NOTES

| Job Number | Title | Date |
|-------------------|--|-------------------|
| [no number] | Questions relevant to the information exchange required under the subsidies negotiating mandate. | 23 September 1996 |
| Job 8 | Questions relevant to the information exchange required under the subsidies negotiating mandate – Revision 1 | 2 January 1997 |
| [no number] | Questions relevant to the information exchange required under the subsidies negotiating mandate – Revision 2 | 22 January 1997 |
| JOB(01)/66 | Negotiations under GATS Article XV – The OECD Arrangement on Guidelines for Officially Supported Export Credit and the so-called Yellow Book | 8 May 2001 |