

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

NOTIFICATION FORMATS

Pages 24-30 of G/AG/2

WHAT TO NOTIFY?

- ▶ The prefix “ES” is used to distinguish the notification formats or “tables” that apply in the area of export subsidies.

In the area of export subsidies, there are three distinct notification requirements, i.e.

- **Table ES:1:** relating to budgetary outlay and quantity reduction commitments,
- **Table ES:2:** relating to total exports, and
- **Table ES:3:** relating to total volume of food aid



RELEVANT REFERENCES

General

- Datasets on notified information, available at http://www.wto.org/english/tratop_e/agric_e/transparency_toolkit_e.htm
- List of notifications issued since 1995, available at: http://www.wto.org/english/tratop_e/agric_e/ag_list_notif_e.xls
- Agricultural web page, available at: http://www.wto.org/english/tratop_e/agric_e/ag_work_e.htm
- Results of the Survey on the Improvement of Timeliness and Completeness of Notifications under Existing Procedures (G/AG/GEN/85)
- Annex 1 of the Agreement on Agriculture (Product Coverage)

Export subsidies

- Members' WTO Schedule (Section II of Part IV)
- Article 1 of the Agreement on Agriculture (Definition of Terms)
- Article 3 of the Agreement on Agriculture (Incorporation of Concessions and Commitments)
- Article 8 of the Agreement on Agriculture (Export Competition Commitments)
- Article 9 of the Agreement on Agriculture (Export Subsidy Commitments)
- Article 10 of the Agreement on Agriculture (Prevention of Circumvention of Export Subsidy Commitments)
- Article 11 of the Agreement on Agriculture (Incorporated Products)
- Members' Participation in the Normal Growth of World Trade in Agricultural Products - Article 18.5 of the Agreement on Agriculture, Note¹ by the Secretariat

¹ Issued as a G/AG/W/32/ series document.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

NOTIFICATION FORMAT

Page 26, 29-30 of G/AG/2



WHO TO NOTIFY?

All Members



WHEN TO NOTIFY?

- **For Members with export subsidy reduction commitments** in Part IV of their Schedule:

No later than 60 days¹ following the end of the calendar (or, marketing, fiscal, etc.) year in question.

The following are Members with export subsidy reduction commitments in Part IV of their Schedule.

Australia	Iceland	Panama
Bolivarian Republic of Venezuela	Indonesia	South Africa
Brazil	Israel	Switzerland-Liechtenstein
Canada	Mexico	Turkey
Colombia	New Zealand	United States
European Union	Norway	Uruguay

- **For Members with no export subsidy reduction commitments** in Part IV of their Schedule:

No later than 30 days following the end of the calendar (or, marketing, fiscal, etc.) year in question.

¹ Where the notification submitted within the 60 day period is provisional, the final notification should be submitted no later than 120 days following the end of the year.

WHAT TO NOTIFY

(i) For Members with export subsidy reduction commitments in Part IV of their Schedule:

- Amount of export subsidies both in quantity and outlay vis-à-vis the scheduled commitments levels and the amount of food aid for all products subject to scheduled reduction commitments.
- If export subsidies are provided in the year in question, Table ES:1 notification should also contain:
 - the Supporting Table ES:1 (ST ES:1) showing the amount of export subsidies disaggregated according to the various sub-categories (as in columns 2-7 of ST ES:1); and/or
 - if applicable, i.e. in the case of developing country Members, the Supporting Table ES:2 (ST ES:2) showing the amount of export subsidies disaggregated according to the two possible exempt sub-categories of export subsidies (as in columns 3-4 of ST ES:2).

(ii) For Members with no export subsidy reduction commitments in Part IV of their Schedule:

- A confirmation that no export subsidies have been granted (i.e. "Nil statement").
- If the Member is a developing country, application of exempt export subsidies in accordance with Article 9.4. If exempt export subsidies are provided in the year in question as per Article 9.4, the Table ES:1 notification should also contain the ST ES:2 showing the amount of export subsidies disaggregated according to the two possible categories of export subsidies, i.e.:
 - the provision of subsidies to reduce the costs of marketing exports of agricultural products (other than widely available export promotion and advisory services) including handling, upgrading and other processing costs, and the costs of international transport and freight; and
 - internal transport and freight charges on export shipments, provided or mandated by governments, on terms more favourable than for domestic shipments.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Table ES:1

EXPORT SUBSIDIES: name of Member

REPORTING PERIOD: calendar year, marketing year, etc.

Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments

Description of products	Calendar / marketing year beginning ...	Subsidised exports		Food aid ¹	Annual commitment levels	
		Outlays	Quantity	Quantity	Outlays	Quantity
(from Section II of Part IV)	(from Section II of Part IV)			(from Section II of Part IV)		
1	2	3	4	5	6	7

¹ Members are to provide data on food aid to all destinations.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Supporting Table ES:1

EXPORT SUBSIDIES: name of Member

REPORTING PERIOD: calendar year, marketing year, etc.

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of products	Direct export subsidies	Sales of stocks	Producer financed subsidies	Cost reduction measures	Internal transport subsidies	Total product specific export subsidies	Quantity of subsidized exports	Data source
1	2	3	4	5	6	7	8	9

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Supporting Table ES:2

EXPORT SUBSIDIES: name of Member

REPORTING PERIOD: calendar year, marketing year, etc.

Export Subsidies: Outlay and Quantity Reduction Commitments: Developing Country Members using Article 9:1(d) and/or (e) Export Subsidies

Description of products	Cost reduction measures	Internal transport subsidies	Total product specific export subsidies	Quantity of subsidized exports	Data source
1	2	3	4	5	6



Table ES:1 Budgetary Outlay and Quantity Reduction Commitments



HOW TO NOTIFY

As the case examples below illustrate, the content of a Table ES:1 notification depends upon whether a Member has scheduled export subsidy reduction commitment or not.

► Case 1:

- DELTA is a Member with export subsidy reduction commitments for two products, **wheat** and **oranges**, in Part IV of its Schedule.
- DELTA provided export subsidies for both scheduled products in the reporting year 2008.
- DELTA provided food aid only in respect of **wheat** and **skimmed milk powder** in 2008.
- How should the information be presented in its Table ES:1 notification?

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Table ES:1		EXPORT SUBSIDIES: DELTA				
Case 1 e.g G/AG/N/NOR/49, G/AG/N/EEC/61		REPORTING PERIOD: calendar year 2008				
Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments						
Description of products (from Section II of Part IV)	Calendar / marketing year beginning ... (from Section II of Part IV)	Subsidised exports		Food aid ¹	Annual commitment levels	
		Outlays (\$ million)	Quantity (tonnes)	Quantity (tonnes)	Outlays (\$ million)	Quantity (tonnes)
1	2	3	4	5	6	7
Wheat	calendar year	5.6	114,000	12,000	7.2	114,000
Oranges	calendar year	0.98	13,000	0	1	17,000

These are the actual amounts of export subsidies provided in the reporting year 2008

The information on food aid is required **in column 5 of Table ES:1** for all products subject to export subsidy reduction commitments, i.e. wheat and oranges, in this case.

Why is the information on food aid for **skimmed milk powder** not included?
This is because Table ES:1 includes information on food aid only in respect of products which are subject to reduction commitments. Food aid information in respect of other products should be included in Table ES:3 and/or Table NF:1.

These entries come from the Schedule

¹ Members are to provide data on food aid to all destinations.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Supporting Table ES:1

EXPORT SUBSIDIES: DELTA

REPORTING PERIOD: Calendar year 2008

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of products	Direct export subsidies (\$ million)	Sales of stocks (\$ million)	Producer financed subsidies	Cost reduction measures (\$ million)	Internal transport subsidies (\$ million)	Total product specific export subsidies (\$ million)	Quantity of subsidized exports (tonnes)	Data source
1	2	3	4	5	6	7	8	9
Wheat	5	0.3	-	-	0.3	5.6	114,000	"2008 Out-goings", Department of Finance
Oranges	-	-	-	0.98	-	0.98	13,000	""

The amounts should match with those in columns 3 and 4 of Table ES:1



Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

► **Case 2:**

- DELTA is a Member with export subsidy reduction commitments for two products, **wheat** and **oranges**, in Part IV of its Schedule.
- DELTA provided no export subsidies in the reporting year 2008.
- DELTA did not provide any food aid in respect of the scheduled products.
- How should the information be presented in its Table ES:1 notification?

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

► **Example 1:**

Making a Nil Statement using the Table ES:1 format

Table ES:1

Case 2, Example 1
(e.g. G/AG/N/NZL/53,
G/AG/N/URY/36)

EXPORT SUBSIDIES: DELTA

REPORTING PERIOD: Calendar year 2008

Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments

Description of products (from Section II of Part IV)	Calendar / marketing year beginning ... (from Section II of Part IV)	Subsidised exports		Food aid ¹	Annual commitment levels	
		Outlays	Quantity	Quantity	Outlays (\$ million)	Quantity (tonnes)
1	2	3	4	5	6	7
Wheat	calendar year	0	0	0	7.2	114,000
Oranges	calendar year	0	0	0	1	7,000

Showing Nil export subsidies.

Information on food aid in respect of all products subject to reduction commitments is necessary.

As in Case 1, these entries come from the Schedule

¹ Members are to provide data on food aid to all destinations.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

► **Example 2:**

Making a Nil statement without using the Table ES:1 format

Table ES:1

Case 2, Example 2
(e.g. G/AG/N/COL/33,
G/AG/N/BRA/21)

EXPORT SUBSIDIES: DELTA

REPORTING PERIOD: Calendar year 2008

Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments

Delta notifies that it provided no export subsidies to agricultural products in 2008. It also notifies that (no food aid) was provided in 2008.

This statement is necessary so as to complete the information required in **column 5 of Table ES:1**. In the absence of such information on food aid, the notification would be deemed incomplete. In the past, where the original Table ES:1 notification did not contain the information on food aid, it was sometimes included subsequently in the form of an addendum, e.g. G/AG/N/COL/26/Add.1, G/AG/N/IDN/13/Add.1.



Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

► **Case 3:**

- EPSILON is a Member with no export subsidy reduction commitments in Part IV of its Schedule.
- EPSILON provided no export subsidies in the reporting year 2008.
- How should the information be presented in its Table ES:1 notification?

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Table ES:1

Case 3
e.g. G/AG/N/CHN/15,
G/AG/N/JPN/149

EXPORT SUBSIDIES: EPSILON

REPORTING PERIOD: Calendar year 2008

Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments

Epsilon notifies that it provided no export subsidies to agricultural products during the calendar year 2008.

In this case, the information on food aid is not required to be included in column 5 of Table ES:1. This is because EPSILON is a Member without export subsidy reduction commitments.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

► **Case 4:**

- PHI is a developing country Member with no export subsidy reduction commitments in Part IV of its Schedule.
- PHI provided only categories of export subsidies in the year 2000 for which it had claimed exemption in accordance with Article 9.4.¹
- How should the information be presented in its Table ES:1 notification?

¹ Under the Agreement on Agriculture, the exemption in respect of export subsidies under Article 9.4 applies to developing country members during the implementation period, provided that these are not applied in a manner that would circumvent reduction commitments.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Table ES:1

Case 4
e.g G/AG/N/IND/3,
G/AG/N/MAR/25,
G/AG/N/KOR/32

EXPORT SUBSIDIES: PHI**REPORTING PERIOD: Calendar year 2000***Export Subsidies: Budgetary Outlay and Quantity Reduction Commitments*

In accordance with the notification requirements (paragraph (ii), page 24 of document G/AG/2), PHI notifies that the only export subsidies provided to agricultural products in 2000 were those covered by Article 9.4 of the Agreement on Agriculture as set out in Supporting Table ES:2 attached.

Table ES:1 Budgetary Outlay and Quantity Reduction Commitments

Supporting Table ES:2

EXPORT SUBSIDIES: PHI

REPORTING PERIOD: Calendar year 2000

Export Subsidies: Outlay and Quantity Reduction Commitments: Developing Country Members using Article 9:1(d) and/or (e) Export Subsidies

Description of products	Cost reduction measures (\$ million)	Internal transport subsidies (\$ million)	Total product specific export subsidies (\$ million)	Quantity of subsidized exports (tonnes)	Data source
1	2	3	4	5	6
Coarse grains	6 (1)	-	6	12,560	"Budget Book 2000", Department of Agriculture
Bovine meat	-	10 (2)	10	5,781	""

(1) Includes the provision of subsidies to assist in preparing the cereals for export and to ensure that quality standards are fully maintained.

(2) Subsidies on transport from out-lying islands to a central point for export.

Table ES:2 Notification of Total Exports

NOTIFICATION FORMATS

Page 27 of G/AG/2



WHO?

- Members with export subsidy reduction commitments in Part IV of their Schedule, as well as
- Members designated as “significant exporters”, i.e. Members whose share of total world exports in any one or more of the following products or groups of products exceeds 5% (list contained in G/AG/2/Add.1):

Significant Exporters	Product Group
Australia	Wheat and wheat flour
Argentina	Coarse grains
Pakistan, Thailand	Rice
Argentina, Brazil, United States	Oilseeds
Argentina, Indonesia, Malaysia, Philippines	Vegetable oils
Argentina, United States	Oilcakes
Australia, Cuba, Thailand	Sugar
New Zealand	Butter and butter oil
New Zealand	Skim milk powder
New Zealand	Cheese
New Zealand	Other milk products
Australia, New Zealand	Bovine meat
Canada	Pigmeat
Thailand	Poultry meat
Australia, New Zealand	Sheepmeat
Chile, Costa Rica, Honduras, Philippines, United States	Fruit
United States	Vegetables
United States, Zimbabwe	Tobacco
Australia, Pakistan, United States	Cotton



WHEN?

No later than 120 days following the end of the calendar (or, marketing, fiscal, etc.) year in question.¹

WHAT TO NOTIFY?

(i) For Members with export subsidy reduction commitments in Part IV of their Schedule:

Amount of total exports for all products subject to reduction commitments.

(ii) For following Members designated as “significant exporter” for the concerned product or product group(s).

Amount of total exports for all products or product group(s) in respect of which it is designated as “significant exporter”.

Members with no scheduled export subsidy reduction commitments, or Members who are not “significant exporters”, are not required to submit any Table ES:2 notification.

¹ During the first two years of implementation, where the notification submitted within the 120 day period was provisional for any product or group of products, the final notification was to be submitted no later than 180 days following the end of the year.



Table ES:2 Notification of Total Exports



HOW TO NOTIFY

► **Case 1:**

- DELTA is a Member with export subsidy reduction commitments for two products, **wheat** and **oranges**, in Part IV of its Schedule.
- DELTA is not listed as a “significant exporter” for any product or product group(s).
- How should the information be presented in its Table ES:2 notification?

Table ES:2 Notification of Total Exports

Table ES:2

EXPORT SUBSIDIES: name of Member

REPORTING PERIOD: calendar year, marketing year, etc.

Export Subsidies: Notification of Total Exports

Description of products	Calendar / marketing year beginning ...	Quantity of total exports
1	2	3

Table ES:2 Notification of Total Exports

Table ES:2

Case 1
e.g. G/AG/N/MEX/15,
G/AG/N/NOR/13

EXPORT SUBSIDIES: DELTA

REPORTING PERIOD: calendar year 2008

Export Subsidies: Notification of Total Exports

Description of products	Calendar / marketing year beginning ...	Quantity of total exports (tonnes)
1	2	3
Wheat	calendar year	122,000 *
Oranges	calendar year	13,000

* Exports also took place without export subsidization due to high international market prices.

All products subject to export subsidy reduction commitments, i.e. wheat and oranges, are to be included in Table ES:2.

Such a clarification is generally expected from the notifying Member whenever the quantity of total exports in column 3 of Table ES:2 exceeds the scheduled quantity commitment level for the product concerned (e.g. wheat, please refer to **Case 1** above under **Table ES:1**). This is keeping in view the provision in **Article 10.3 of the Agreement on Agriculture**.



Table ES:2 Notification of Total Exports

► **Case 2:**

- GAMMA is a Member with export subsidy reduction commitments for a single product, soybean oil, in Part IV of its Schedule.
- GAMMA is included in the list of “significant exporters” in respect of **coarse grains**.
- How should the information be presented in its Table ES:2 notification?

Table ES:2 Notification of Total Exports

Table ES:2

Case 2
e.g. G/AG/N/CAN/33,
G/AG/N/USA/14

EXPORT SUBSIDIES: GAMMA

REPORTING PERIOD: calendar year 2008

Export Subsidies: Notification of Total Exports

Description of products	Calendar / marketing year beginning ...	Quantity of total exports (tonnes)
1	2	3
Soybean oil	calendar year	250,000
Coarse grains*	calendar year	631,750

* As required under G/AG/2/Add.1

This is a product in respect of which GAMMA is required to supply the relevant information, as a designated "significant exporter".

This is the only product subject to export subsidy reduction commitments.



Table ES:2 Notification of Total Exports

► **Case 3:**

- EPSILON is a Member with no export subsidy reduction commitments in Part IV of its Schedule.
- EPSILON is included in the list of “significant exporters” in respect of **rice**.
- How should the information be presented in its Table ES:2 notification?

Table ES:2 Notification of Total Exports

Table ES:2

Case 3
e.g. G/AG/N/ARG/12,
G/AG/N/CHL/29

EXPORT SUBSIDIES: EPSILON

REPORTING PERIOD: calendar year 2008

Export Subsidies: Notification of Total Exports

Description of products	Calendar / marketing year beginning ...	Quantity of total exports (tonnes)
1	2	3
Rice*	calendar year	182,000

* As required under G/AG/2/Add.1

Table ES:3 Notification of the total volume of food aid

NOTIFICATION FORMAT

Page 28 of G/AG/2



WHO?

- Only food aid donor Members.



WHEN?

- No later than 120 days following the end of the year in question.

WHAT TO NOTIFY?

- Quantity of total food aid to all destinations (unless this information is already required to be provided in **column 5** of **Table ES:1**, i.e. for Members with export subsidy reduction commitments for relevant products inscribed in the Schedule.)



HOW TO NOTIFY

► Case 1:

- DELTA provided **wheat** and **skimmed milk powder** as food aid in the year 2008.
- How should the information be presented in its Table ES:3 notification?

Table ES:3 Notification of the total volume of food aid

Table ES:3

EXPORT SUBSIDIES: name of Member

REPORTING PERIOD: calendar year, marketing year, etc.

Export Subsidies: Notification of the total volume of food aid

Description of products	Calendar / marketing year beginning ...	Quantity of food aid to all destinations
1	2	3

Table ES:3 Notification of the total volume of food aid

Table ES:3

Case 1
e.g. G/AG/N/EEC/61

EXPORT SUBSIDIES: DELTA

REPORTING PERIOD: calendar year 2008

Export Subsidies: Notification of the total volume of food aid

Description of products	Calendar / marketing year beginning ...	Quantity of food aid to all destinations (tonnes)
1	2	3
Skim milk powder	calendar year	1,564

Why has the food aid data in respect of **wheat** not been included in Table ES:3?

- It should have already been included in **column 5 of Table ES:1** as this is a product in respect of which DELTA has export subsidy reduction commitments (please refer to **Case 1** above under **Table ES:1**).
- There are, however, examples of notifications where food aid information is included in column 5 of Table ES:1 for a product subject to reduction commitment and the same product also appears in Table ES:3. The explanation generally provided for such cases is that the amount of food aid in column 5 of Table ES:1 is sourced domestically, whereas the amount of food aid in Table ES:3 for the same product may be either locally sourced in the recipient country, or sourced from third countries through triangular transactions. (e.g. footnote 2 to Table ES:3 in G/AG/N/EEC/61).



Table ES:3 Notification of the total volume of food aid

► **Case 2:**

- ALFA did not provide any food aid in the year 2008
- Could ALFA “skip” this notification requirement? If not, when should it notify?

Yes, ALFA can skip Table ES:3 notification requirement. Table ES:3 notification is required only when food aid is actually provided in the relevant year.

There are some examples of notifications, however, where Nil statements have been provided, e.g. G/AG/N/URY/5, G/AG/N/BRA/1.