

出國報告（出國類別：出席會議）

出席「WTO 貿易與環境委員會特別會議」及「新加坡貿易政策檢討會議」

服務機關：經濟部國際貿易局

姓名職稱：管科長焙琦、郭科員宏道

派赴國家：瑞士日內瓦

出國期間：97/07/12-97/07/19

報告日期：97/08/05

摘要

本次貿易與環境委員會特別會議(CTESS)於本(97)年 7 月 15 日至 17 日召開，主要討論議題為杜哈宣言第 31.1 段「WTO 規範與 MEA 特定貿易義務間關係」及第 31.3 段「環境商品自由化」。期間除就上述議題持續尋求會員共識外，主席並報告其規劃之未來談判時程：第 31.1 段及 31.2 段將於本年 10 月底前提出談判成果文字草案；第 31.3 段則規劃按兩階段談判時程進行，並配合暫訂於 9 月及 10 月召開 CTESS 之日期。

另新加坡貿易政策檢討會議於本年 7 月 14 及 16 日舉行，我方除觀摩會議進行流程外，並會晤 WTO 秘書處負責我國前（第 1）次貿易政策檢討之官員，以了解未來秘書處訪台期間行政安排之意見。

出席 WTO 貿易與環境委員會特別會議及新加坡貿易政策 檢討會議出國報告

目次

壹、緣起及目的-----	1
貳、過程	
一、出席會議及相關活動行程-----	2
二、出席W T O貿易與環境委員會特別會議(CTESS)-----	3
三、出席環境商品之友非正式團體會議-----	11
四、出席新加坡貿易政策檢討會議-----	13
五、雙邊會談-----	14
參、心得與建議-----	17
附件	
附件 1 非洲集團 JOB(08)/38 文件-----	18
附件 2 古巴 TN/TE/W73 文件-----	20
附件 3 CTESS 主席向 TNC 報告之書面內容(TN/TE/W/18)-----	25
附件 4 我國廖公使勝雄於新加坡貿易政策檢討會議說辭稿-----	30
附件 5 新加坡就我國提問內容之書面回覆-----	32

壹、緣起及目的

2001 年 11 月 WTO 第四屆（杜哈）部長會議達成之部長宣言同意展開新回合談判（又稱之為杜哈回合談判），談判議題包括農業、非農產品市場進入、服務貿易、貿易規則（反傾銷、補貼及區域貿易協定）、爭端解決、貿易與環境、與貿易有關之智慧財產權、貿易與發展等八項，另 2004 年 8 月 1 日凌晨 WTO 總理事會通過杜哈回合談判架構性協議（又稱之為七月套案），除就前述八項談判議題未來談判架構達成協議外，另決議就新加坡議題－貿易便捷化展開談判。

貿易與環境談判係由 WTO 貿易與環境委員會(CTE)下另設之特別會議(the Committee on Trade and Environment in Special Session, CTESS)負責，範圍見於杜哈部長宣言第 31 段，包括：31.1 段「現行 WTO 規範與多邊環境協定(MEAs)涵蓋之特定貿易義務(STOs)間之關係，談判範圍應限於 WTO 現行規範於該 MEA 締約國間之適用問題，談判不應影響任何非為該 MEA 締約國之 WTO 會員之權利」。31.2 段「MEA 秘書處與相關 WTO 委員會間定期交換資訊之程序，以及授予觀察員身分之標準」。31.3 段「環境商品及服務之關稅與非關稅障礙之削減或消除」。

本次 CTESS 召開時間與小型部長會議時間相近，會員除就環境議題中尚未達成共識之環境商品談判模式續行討論外，主席亦藉此向會員報告其擬向貿易談判委員會(TNC)提出書面報告之內容，包括其對後續談判進程之具體規劃。

另新加坡貿易政策檢討會議(TPR)亦於本次 CTESS 召開期間舉行，鑑於我國將於後(99)年接受第 2 次貿易政策檢討，預計 WTO 秘書處為準備秘書處報告將於明(98)年派員來台訪查，又新加坡為我國重要貿易夥伴，且與我同屬經貿環境相當透明之國家，爰借此機會一併出席該會議實地觀摩。

貳、過程

一、出席會議及相關活動行程

- 7月12日(星期六) ➤ 去程
- 7月13日(星期日) ➤ 抵達瑞士日內瓦
- 7月14日(星期一) ➤ 出席新加坡貿易政策檢討(TPR)會議
 - 與 CTESS 祕書處 Pell an 參事會談
 - 與巴西、印度、泰國及智利會談
 - 出席環境商品之友小型會議
- 7月15日(星期二) ➤ 出席環境商品之友會議
 - 出席 CTESS 非正式會議
- 7月16日(星期三) ➤ 出席新加坡貿易政策檢討會議
 - 與 CTESS 主席 Teehankee 雙邊諮商
 - 出席 CTESS 主席小型非正式諮商會議
- 7月17日(星期四) ➤ 與 WTO TPR 部門 Hayafuji 參事午餐會談
 - 出席 CTESS 非正式會議
 - 出席環境商品之友小型會議
- 7月18日(星期五) ➤ 啓程返國
- 7月19日(星期六) ➤ 返抵國門

二、出席貿易與環境委員會特別會議(CTESS)

本次 CTESS 安排於 7 月 15 日至 17 日召開（註：其中 7 月 16 日會議為主席僅邀請我國等 39 個會員進行之小型諮商），各日會議討論要點為：15 日討論非洲集團對於 31.1 段之提案文件、古巴對於 31.3 段之提案文件及主席就 31.1 段談判擬向 TNC 報告之內容；16 日及 17 日討論主席就 31.3 段談判擬向 TNC 報告之內容。相關重點說明如下：

（一）第 31.1 段「WTO 規範與 MEA 中特定貿易義務間關係」

1. 本段談判係針對非洲集團(African Group)於 5 月 8 日提出立場文件 (JOB(08)/38)進行討論¹（附件 1），該文件重點摘要如下：

- (1) 鑑於建立一專門、常設的技術協助與能力建構機制應有助增進貿易與環境之關係，爰建議成立貿易與環境專家小組(Group of Experts on Trade and Environment, GETE)。WTO 或其他組織中有關技術協助機制或專家小組之經驗可用作參考。
- (2) 該等專家之職責在於協助會員執行 MEA 下之特定貿易義務(STO)，其成員應來自會員（特別是開發中國家）國內海關或負責執行此類事務之機構，或來自 WCO、UNCTAD、UNEP 等提供會員技術協助之組織。

2. 會員意見及非洲集團回應：

- (1) 會員對於非洲集團所提技術協助與能力建構之重要性皆表認同，加

¹ 本提案前業於 5 月及 6 月之小型諮商會議中討論。

拿大及日本並說明希望非洲集團能進一步說明希望如何進行之具體建議，以及希望專家小組扮演之角色為何。另加拿大、歐盟、挪威等會員則提出該等技術協助與能力建構應避免與目前貿易與環境委員會(CTE)例會之工作重複之關切，關於此節，巴西認為並無與 CTE 工作重複之問題，並建議 CTESS 應有正式會議或透過適當的方式讓此提案有正式紀錄。美國則建議由秘書處提供目前 WTO 在此領域之工作現況，以利會員釐清如何在此議題進一步討論。

(2) 針對會員之提問，非洲集團（南非代表）表示，其提案係著眼於 WTO 有貿易、關務、環境之專家，應可在 STO 之執行上提供協助，希望技術協助能成為本段談判成果之一部分，其用意亦不希望與 CTE 既有工作重覆，爰希望有興趣的會員亦能就此提出建議，同時支持美國所提，請秘書處提供技術協助現況報告之建議。

(3) CTESS 主席表示將依前述美國及南非之建議請秘書處提供 WTO 在該領域工作現況之相關資料，俾利會員進一步討論。

(二) 第 31.3 段「環境商品及環境服務之關稅與非關稅障礙之削減或消除」

1. 本段談判係針對古巴於 7 月 9 日提出之立場文件(TN/TE/W/73)（附件 2）進行討論，該文件重點摘要如下：

基於貿易可以且應該對環境保護做出貢獻的基礎上，建議採行以下關稅及非關稅措施：

- (1) 關稅措施：

- A. 對於可立即同意僅用作環境用途的環境商品，以削減或消除關稅的方式促進其市場進入，並可考量特殊及差別待遇、低於完全互惠原則(less than full reciprocity)下可能採行的關稅待遇。為達此目的，貿易與環境委員會應就專門用於環境用途之商品清單以及其他以環境友善方式生產之商品達成共識，並依清單方式或整合方式所提之類別或活動分類。
- B. 對於其專屬環境用途或效益尚未達成共識的商品，會員可在自願性基礎下進行 1~2 回合的「要求與回應」，以利相互同意採行優惠待遇，並在談判最終達成多邊化的結果。
- C. 已開發國家應消除開發中國家主要出口商品之關稅以幫助開發中國家進入其市場。

(2) 非關稅措施：

- A. 確認並消除上述採行關稅措施商品的非關稅障礙，藉此加強前述關稅措施之效果，委員會可透過通知措施進行監督。
- B. 由已開發或有意願的開發中國家提供優惠貸款、貿易援助及其他誘因以利開發中國家購買環境商品、執行環境計畫及取得技術移轉等。
- C. 為促進清潔技術的移轉，會員同意將屬於上述關稅措施 A、B 段中定義具有環境用途或環境效益的商品及製程，其在智慧財產權協定下之保護年限減少「X」年，並對出口至開發中國家者提供

租稅減免。

2. 會員意見：印度、巴西、厄瓜多、瑞士、智利、歐盟等會員對於古巴提案廣泛涵蓋包括能力建構及非關稅貿易障礙等各項議題表示肯定，加拿大、歐盟、挪威等會員則對於古巴所提應針對環境商品及類別進行討論取得共識表示支持，瑞士並進一步表示同意古巴環境商品不限於因應氣候變遷議題之觀點。另加拿大、瑞士等會員則指出古巴提案部分內容超出談判授權，其中瑞士及日本均對於古巴所提降低智慧財產權保護年限一節表達反對意見，認為技術移轉不能損害智慧財產之權利。

(三) 主席擬向貿易談判委員會(TNC)報告之內容：主席表示渠向 TNC 報告內容將分為事實陳述及未來時程規劃兩部分，重點如下：

1. 31.1 段：

- (1) 事實報告部分，包含會員針對本段談判成果內容之討論如下：
 - A. 前言部分，會員對於係僅包含 31.1 及 32 段或其他杜哈部長宣言相關段落亦應納入意見不一，仍待進一步討論；有關無從屬關係 (no subordination) 之內容，部分會員認為超出談判授權。
 - B. 會員可能將過去針對 STO 之討論情形於談判成果內容中呈現，提及之內容包括許多會員認定某些 MEA 條款係屬 STO，及 STO 具廣泛多樣性，不易簡單加以分類等，另亦有會員認為不需明確定義 STO。

- C. 許多會員認為應將經驗分享有助於 WTO 規範與 STO 之相互支持」
納入談判成果，其中部分會員並認為後續應於 CTE 繼續進行經驗
分享之工作。
- D. 有關就 STO 之執行提供技術協助與能力建構之建議，會員認為可
進一步討論。
- E. 另會員提出爭端解決及使用 MEA 專家之建議，此部分會員並就可
能超出談判授權及與 DSU 第 13 條之關係進行討論。
- (2) 未來工作部分：規劃本年 9 月開始以會員文件為基礎的談判，期
望 10 月可達成談判成果文件草案。
2. 31.2 段：主席表示本段內容會員已普遍達成共識，惟關於數個已參與
WTO 資訊會議(information session)之 MEA 是否自動授予其觀察員身
分仍需會員進一步討論²。CTESS 規劃本段於 9 月起進行以文件為基礎
之談判，並同樣於 10 月底前提出談判成果草案。
3. 31.3 段：事實部分，主席表示會員對於環境商品自由化之談判模式曾
提出多項提案，包括「清單方式」、「整合方式」、「要求與回應」方式
及 CTESS 提出之混合方式，然會員對於應採以上何種方式乃至環境商
品之範圍、特殊及差別待遇等均尚無共識。未來工作部分，渠規劃未
來談判時程將分二階段進行：
- (1) 第一階段：將由秘書處提供一格式供會員研提可能與第 31.3 段

² 歐盟主張已參與 WTO 資訊會議之 MEA(14 個)應被視為核心 MEA，並授予 CTE 及 CTESS 之觀察員資格。(TN/TE/W/66)

相關之項目，該格式對於談判模式不預設立場，內容包含商品稅號（含 ex out）、環境效益、類別、要求與回應之對象、非關稅貿易障礙及特殊與差別待遇等，以及其他關切事項包括技術協助、能力建構、技術移轉及其他談判模式等，會員均可提出。會員應於 9 月 10 日前將其要求或回應提交秘書處，俾利秘書處彙整並分送會員。主席亦鼓勵會員於期間進行非正式諮商，及進行雙邊或複邊之要求與回應。

- (2) 第二階段：規劃會員於 10 月 8-9 日前將經諮商後更新之資料提供秘書處，俾於 10 月會議中進一步討論。
- (3) 主席並規劃配合二階段談判時程分別於 9 月 15-17 日及 10 月 15-17 日召開 CTESS 會議。

4. 會員意見及主席回應：

(1) 關於主席報告內容：

A. 31.1 段：

- a) 包括美國、印度、挪威、歐盟、南非等多數會員針對主席前述報告均表示沒有書面內容會員很難進行討論，希望主席能提供書面資料。
- b) 歐盟建議主席之報告內容應更簡短較易為會員所接受，美國並針對主席陳述文字用詞應更為中性提出建議，並指出報告中應涵蓋之相關內容，惟歐盟認為會員僅對談判時程有初步共識，

對於美國所提實質內容並無共識。

- c) 另墨西哥則表示希望主席報告為確實的「事實」報告，瑞士則認為主席所提內容，部分並無共識，需進一步討論。

B. 31.3 段：

- a) 墨西哥對於 CTESS 是否為進行「要求與回應」之場域提出質疑；智利主張向 TNC 的報告內容無須提及細節部分，巴西則重申環境商品談判與 NAMA 不同，本段談判成果不應成為強制性的部門別。
- b) 中國等開發中會員亦再次強調報告中應反應特殊及差別待遇、技術移轉及能力建構之重要性，厄瓜多並進一步表示其不能接受沒有特殊與差別待遇及技術移轉的談判成果。
- c) 阿根廷、印度、委內瑞拉等會員均認為主席應於其報告中同時呈現目前會員已提出之三種談判模式，分別為「清單方式」、「整合方式」及「要求與回應」方式，以避免報告內容被誤解為會員將採行「要求與回應」方式。另巴西要求主席於報告中加註「要求與回應」方式之談判亦將達成多邊化之成果相關文字，並強調該方式與清單方式並不相同。
- d) 加拿大質疑倘有會員不願將其雙邊之要求內容公開時應如何處理，另表示其主張談判應達成多邊化成果，係指應針對環境商品範圍(universe of environmental goods)達成多邊協議，我

國與新加坡等會員亦表達相同立場。

e) 另會員均表示希望主席於 TNC 會議前以書面方式將報告分送會員。

f) 關於巴西之要求，主席回應表示，瞭解要求與回應之結果將適用最惠國待遇(MFN)；主席並表示，其報告內容不會對談判模式預設立場，並重申會員間對於環境商品談判之情形均將告知秘書處之規劃。

(2) 關於主席 31.3 段時程規劃：

A. 古巴及厄瓜多等會員認為時程規劃過於樂觀，南非更進一步表示在缺乏確定之關稅待遇前很難就商品進行談判，並說明關稅待遇需視 NAMA 與農業談判結果而定；另薩爾瓦多、新加坡、加拿大、瑞士、香港及我國等會員均對主席提出明確談判時程規劃表示支持，並強調談判過程透明化之重要性。

B. 針對前述會員關切，主席表示渠將整理本次會議及近日與會員諮商的意見後，儘早提出書面報告草案，俾於 TNC 會前分送會員。

(四) 查主席業於 CTESS 結束次(18)日，提出其向 TNC 報告之書面文件（附件 3），內容與其於 CTESS 會中向會員報告內容大致相同。

三、出席環境商品之友非正式團體會議

本次 CTESS 會議期間，環境商品之友非正式團體分別於 7 月 14、15 及 17 日共召開 3 次會議，針對 31.3 段「環境商品自由化」之各會員立場及主席規劃之談判時程進行討論，討論重點如下：

(一) 7 月 14 日 (CTESS 前 1 日) 加拿大召集歐盟、挪威、紐西蘭、瑞士、韓國及我國等成員 (韓國未出席，另美國、日本等打算接受類似部門別談判結果之「之友」成員未受邀請)，討論 CTESS 主席於 7 月 8 日小型諮商會議中所提應針對清單之研提訂定具體談判時程以加速談判進展之構想。

1. 與會成員均支持此構想，並認為不應對談判模式預設立場，以展現彈性，俾利吸引開發中會員之參與，同時應避免僅依據雙邊 (或複邊) 的要求與回應方式進行談判，導致因開發中會員未積極參與而使談判成果嚴重失衡。
2. 關於具體談判程序，歐盟主張第一階段應由會員於 9 月上旬提出所認定應進行關稅或非關稅貿易障礙削減之環境商品，包含其關稅號列以及所屬環境活動類別。另考量每一會員之環境目標不同，爰歐盟主張會員於 9 月底進行第二階段討論，針對前述會員所提項目進一步確定會員同意哪些項目可適用多邊待遇，以及其他應適用其他方式，特別是要求與回應方式之項目。
3. 另加拿大則建議採一籃式要求與回應方式 (basket approach)，主張由會員提出清單後，針對該彙整清單中之一定比例進行自由化。加拿大認為此一方式可提供會員將敏感性商品 (如生質燃料、油電混

合車) 排除適用之彈性。

4. 我方除就談判方式與會員交換意見外，並於會中分享同(14)日中午與數個開發中會員(巴西、泰國、印度及智利)會談之心得，說明該等會員對於 CTESS 主席建議訂定提出環境商品要求與回應時程之構想似尚無正面回應。

(二) 15 日上午 CTESS 召開首日會議前，「之友」成員進行第 2 次討論。本次會議「之友」成員主要針對其分別與主席及其他會員會談之情形提出資訊分享。

1. CTESS 主席於近日與會員密集諮商，加拿大表示主席希望會員在 9 月提出清單，並於 10 月進一步討論，會員研提之方式可以是「要求與回應」方式或「清單方式」；日本表示主席應訂定明確期限才能達到要求會員就已提出之清單進行檢視之目的；挪威則對於「要求與回應」談判過程如何達到透明化表示關切。
2. 美國亦強調談判過程透明化之重要性，並特別表示其亦希望談判能達到多邊化之成果，惟重點在於如何達到該目的。美國表示希望未來 3-4 個月內透過雙邊或複邊「要求與回應」方式讓會員提出清單並進行談判(註：美方希望 8 月由秘書處提供非約束性的格式供會員提出要求與回應、9 月進行第 1 回合之要求與回應、10 月進行第 2 回合、11 月總結前述成果並研議後續談判進程)。另加拿大並指出「之友」成員間應留意彼此所提清單之共同項目範圍。

(三) 17 日 CTESS 會後加拿大代表復邀集「之友」成員針對後續如何因應主席規劃之談判時程進行討論。

1. 加國提出邀請巴西、中國、印度、南非及埃及為環境商品之友新成員，並於 9 月邀請「之友」成員赴加拿大就商品進行為期 4-5 天的討論(reality check)之構想，同時說明中國已有初步正面回應。另加拿大並詢問「之友」成員間是否應有正式的共同提案。關於加國之建議，經會議討論後認為在時間點之規劃上應以 9 月底至 10 月間較為適合。
2. 另美國則表示，其仍將以氣候友善商品為重點進行要求與回應，並歡迎「之友」成員共同參與以進行複邊諮商。

四、出席新加坡貿易政策檢討會議

本（第 5）次新加坡貿易政策檢討會議於 7 月 14 日及 16 日召開，我國由我常駐 WTO 代表團廖公使勝雄率楊參事崇悟及本局代表共 4 人出席。會議由智利大使 Mr. Mario. MATUS 主持，日本大使 Shinichi Kitajima 大使擔任評論人，新加坡則由該國貿工部次長 Mr. Ravi Menon 率團共 19 人與會。

14 日會議首先由新加坡代表口頭簡報後，由日本大使 Shinichi Kitajima 進行評論，首日會議計有包含我國等 21 會員針對新加坡之貿易政策作綜合評論，會員多稱許新加坡之高度競爭力及自由化程度，並希望新加坡能在杜哈回合談判中進一步提高其約束關稅比率，及進一步開放服務業之外人直接投資，其他提問及建議內容包含食品衛生檢驗措施、貿易及投資制度、通貨膨脹及租稅等。我國由廖公使代表發言（發言稿詳附件 4），首先稱許新加坡國民所得雖已達高度開發國家水準，然近年來仍能維持可觀之經濟成長率，殊

為難得，主因當係星國擁有全球最開放之貿易投資體制，兼有名列前茅之總體競爭力支撐之故；續強調星國為我國第 6 大貿易夥伴，雙方合作關係更擴展至投資保障、避免雙重課稅、符合性評估相互承認等領域，因此我方樂見星國經濟蓬勃發展。惟亦指出儘管新加坡足以作為實踐貿易投資自由化理念之典範，仍有若干改進空間，包括縮減關稅約束稅率與執行稅率之差距，進一步開放完全銀行服務執照等。

針對會員於會前之書面提問，新加坡多已提出書面答覆（針對我方提問之答覆如附件 5），至於 16 日會議中，除美國對星國回答表示感謝，另歐盟表示將追加提問 2 則外，無其他會員表示意見。會議歷時約半小時即結束。

本次會議期間我方並與 WTO 貿易政策檢討部門 Hayafuji 參事進行午餐會談，H 參事係我國第一次貿易政策檢討之負責官員，我方主要洽請 H 參事依過去之經驗提供我國在籌備未來貿易檢討工作上之具體建議。H 參事首先向我方說明貿易政策檢討之一般程序，並表示秘書處赴接受檢討之會員國訪查時，除希望能拜會負責相關業務之高階官員外，最期盼受訪國可針對秘書處所關切之議題安排拜會嫻熟業務之適當官員，以利其順利取得相關資訊。另 H 參事表示，受訪會員倘能安排專責人員於秘書處訪查期間全程陪同參與各項訪查活動，將有助於秘書處與受訪國之溝通與協調。

五、雙邊會談

本次會議期間計分別與 CTESS 秘書處 Pellán 參事，巴西、泰國、印度、智利等會員及 CTESS 主席 Teehankee 大使進行雙邊會談，就談判立場及未來

談判發展交換意見，過程如下：

(一) 與 CTESS 秘書處 Ms. Marie Isabelle Pellan 參事會談：

本次 CTESS 會前 1 (14) 日，我方與 P 參事進行短暫會談，主要洽詢 CTESS 主席對於後續工作之規劃。依據 P 參事表示，針對第 31.1 段主席將續針對過去彙整會員建議之談判成果文件與會員諮商，目前尚無提出新的版本或主席版草案之規劃。至於第 31.3 段則希望在不對談判模式預設立場之前提下，透過談判時程之規劃推動會員提出清單要求，主席將於會議期間與少數會員非正式諮商，以凝聚共識。

(二) 與巴西、泰國、印度、智利午餐會談

同 (14) 日午，我方邀請巴、泰、印、智等 4 國代表，針對 CTESS 主席 7 月 8 日提出對於第 31.3 段環境商品自由化訂定談判時程之構想進行討論。巴西表示「要求與回應」方式雖係由該國提出，惟主席建議會員採要求與回應方式訂定時程進行談判，並非該國主動推動之結果，另巴西對於美國建議會員之要求與回應項目應由秘書處分送會員以符合透明化一節，則表示其原始構想並未涵蓋此一部份，並未明確表示支持或反對；智利認為目前尚未達到訂定具體談判時程之階段；泰國則續維持中立之立場，並認為現階段仍不宜對談判模式預設立場，同時表達對清單方式以「ex out」處理特定產品可行性之疑慮。

(三) 與 CTESS 主席菲律賓 Manuel Teehankee 大使會談：

16 日 CTESS 會前，我方與 CTESS 主席 T 大使雙邊會談，我方首先針對我國於貿易與環境議題各段談判之立場向主席提出說明，其中第

31.1 段部分，指出談判結果是否損害非 MEA 締約國部分為我國主要關切事項，並說明雖談判授權指出僅限於締約國間適用，惟我方仍將繼續針對實質內容是否可能對非締約國造成影響密切觀察並適時表達我方意見；另針對主席於 CTESS 會議所提未來談判時程之建議，我方請主席進一步釐清渠對於 9 月份以文件為基礎討論之具體規劃。第 31.2 段部分，我方則說明鑑於部分會員曾提出第 31.1 段及第 31.2 段談判結果具關聯性，不排除未來將談判成果合併呈現之可能性，爰我方亦將繼續注意未來談判成果草案呈現方式之發展。第 31.3 段部分，我方強調談判應有多邊化成果之立場，並說明我方認為未來談判時程之安排不應對談判模式預設立場。

Teehankee 大使表示瞭解我方之立場，另說明第 31.1 段 9 月份之討論仍將以會員對談判成果建議之文件為基礎，倘會員有具體之意見希望納入討論，則應提出文件，俾秘書處彙整會員可能具共識之內容供會員進一步討論。至於第 31.3 段部分，渠表示將提出一不損害會員對談判模式立場之格式，供會員提出商品清單或要求。

參、心得與建議

貿易與環境三段談判中，除 31.2 段「多邊環境協定(MEA)和 WTO 交換資訊及授予觀察員標準」，會員針對主席版草案已有初步共識，未於本次會議進一步討論外，針對 31.1 段「WTO 規範與 MEA 中特定貿易義務(STO)間關係」及第 31.3 段「環境商品自由化」之討論，仍有待進一步凝聚共識。

關於 31.1 段，目前 CTESS 秘書處彙整會員意見所提建議談判成果文件內容仍有許多歧見，如應納入杜哈部長宣言中哪些段落文字、是否應對 STO 定義或分類、使用 MEA 專家及爭端解決場域等，預期後續會員仍將提出許多修訂意見。另雖杜哈部長宣言談判授權中已明確提及「談判不應損及非 MEA 締約國之 WTO 會員權利」等文字，惟針對建議談判成果文件中涉及爭端解決或可能影響非 MEA 締約國之 WTO 會員部分，我國仍應進一步檢視、並研提具體修訂建議。

關於 31.3 段環境商品自由化部分，會員對於談判模式之立場益顯分歧，原支持採清單方式自由化之「環境商品之友」成員也出現不同意見，其中美國及日本均表示可接受透過雙邊或複邊「要求與回應」方式進行諮商，惟多數「之友」成員認為該諮商方式若開發中會員未積極參與恐將導致談判成果嚴重失衡。又依據主席規劃之談判時程，第一階段會員將於 9 月 10 日前提交其研提之商品項目內容，爰我國除應就過去提出或參與連署之清單項目進一步檢視，以確定我國未來依秘書處提供格式應提交之商品項目內容外，亦有必要就「要求與回應」之談判方式預擬因應對策。

**Committee on Trade and Environment
Special Session**

**PROPOSAL FOR THE ESTABLISHMENT OF A GROUP
OF EXPERTS ON TRADE AND ENVIRONMENT**

Submission by the African Group

Paragraph 31(i)

The following communication, dated 8 May 2008, is being circulated at the request of the African Group.

I. BACKGROUND

1. With the launch of the Doha Development Agenda at the Fourth WTO Ministerial Conference in 2001, Ministers mandated negotiations on trade and environment, clearly noting that the objective should be that the negotiations enhance the mutual supportiveness of trade and environment¹.

2. While the Committee on Trade and Environment (CTE) had previously discussed issues relating to *trade measures* in Multilateral Environmental Agreements (MEAs) and the Multilateral Trading system, Ministers in Doha mandated negotiations on the relationship between the *specific trade obligations* as set out in MEAs, and existing WTO rules. Ministers further set constraints on the negotiations, by (i) limiting the negotiations to the applicability of the relevant WTO rules as among the parties to the MEA in question; (ii) stating that the negotiations should not prejudice the rights of non-parties to the MEA in question; and (iii) stating that the outcome of the negotiations should not be prejudged.

3. The African Group attaches great importance to these negotiations, both as Members of the WTO, as well as active participants within Multilateral Environmental Agreements. The African Group believes that the mutual supportiveness of the international trade and environment regimes is critical to foster an outcome which will benefit the economic and social development of our region, while supporting our environmental objectives.

4. The African Group believes that the best outcome to these negotiations will be one that strengthens the relationship between the multilateral trading system and the multilateral environmental agreements, rather than to try to develop mechanisms to deal with hypothetical problems which may arise in the future. It is in this context that the result of the negotiations under Paragraph 31(ii) can also contribute to the outcome to Paragraph 31(i) negotiations.

II. SPECIFIC TRADE OBLIGATIONS

5. The starting point of how this relationship can be strengthened should be to operationalise the mandate provided by Ministers, which put the focus on “specific trade obligations” (STOs) as

¹ Chapeau, Paragraph 31, Doha Ministerial Declaration, WT/MIN(01)/DEC/1.

contained in MEAs. To date there has been no agreement as to what constitutes an STO, or even which MEAs should be included in this negotiation.

6. The Group believes that the challenge for a continued harmonious relationship between trade and environment lies in the effective and WTO-compliant implementation of the specific trade obligations under MEAs. Experience sharing between Members would be one means of providing support to developing countries in this area, but the African Group believes that the establishment of a specific, permanent technical assistance and capacity building instrument in addition to existing technical assistance provision will give invaluable assistance to developing country Members that would strengthen the relationship between trade and environment regimes.

III. GROUP OF EXPERTS ON TRADE AND ENVIRONMENT

7. It is therefore the proposal of the African group, that a roster of experts on trade and environment be established, forming a “Group of Experts on Trade and Environment” (GETE). Experience from technical assistance mechanisms and other expert groups in the WTO and other organizations should be drawn on for the establishment of such a group.

8. These experts should be able to assist Members in terms of the implementation of specific trade obligations under MEAs, and should be drawn from Members, particularly from developing countries, such as from the customs and other implementing bodies in particular. This expertise could also be drawn from international organizations such as the World Customs Organisation (WCO), UNCTAD, UNEP and other organizations which provide technical assistance to Members. While much excellent technical assistance is already provided, such as the Capacity Building Task Force for Trade, Environment and Development (a joint effort of UNCTAD and UNEP), as well as by the WTO, the emphasis of this mechanism would be on the implementation of STOs under MEAs to ensure that the STOs are effectively implemented in a WTO-compliant manner.

IV. CONCLUSION

9. The African group believes that the establishment of such a TRTA/CB mechanism as the GETE would be a concrete outcome to strengthening the relationship between the WTO and the MEAs, and a suitable response to the mandate contained in Paragraph 31(i).

10. Through the provision of technical assistance and capacity building as an outcome of the negotiations on Paragraph 31(i), Members would also be responding to the recognition in Paragraph 33 of the Doha Ministerial Declaration of “the importance of technical assistance and capacity building in the field of trade and environment to developing countries, in particular the least-developed among them”.

11. The African Group reiterates its commitment to the positive outcome of these negotiations and welcomes the inputs of all other Members on how to develop the GETE, with a view to ensuring inclusive membership from both developing and developed country Members and with respect to the scope of activities of the experts.

WORLD TRADE ORGANIZATION

TN/TE/W/73
9 July 2008

(08-3299)

Committee on Trade and Environment
Special Session

Original: Spanish

COMMUNICATION FROM CUBA

Paragraph 31(iii)

The following communication, dated 8 July 2008, is being circulated at the request of the delegation of Cuba.

I. INTRODUCTION

1. This proposal is a contribution to the work of the Committee on Trade and Environment in Special Session, pursuant to the mandate under paragraph 31(iii) of the Doha Declaration.¹
2. A number of proposals have been tabled in this regard, but no decision has yet been taken on the course to follow to achieve results in keeping with that specific mandate, which must be viewed within the broader context of enhancing mutual supportiveness of trade and environment by establishing a framework of commitments affording both environmental and trade benefits to the Membership as a whole, while taking into account the development and sustainable development dimensions set forth in paragraphs 2 and 6 of the Doha Declaration.
3. This proposal seeks to cover the key elements of the main proposals and positions already examined by the Committee, that is, the list approach, the project approach and the integrated approach; the request and offer procedure; concerns regarding the development dimension; special and differential treatment; and the importance of including all products and actions that Members may regard as beneficial to the environment and sustainable development.
4. An obvious conclusion to be drawn from the discussions in this Committee is that there is no single perception among Members as to how to fulfil the mandate, and hence any attempt to impose one formula for all, viewed from a single perspective, would be doomed to failure.
5. In view of the tremendous urgency of ensuring protection of the environment, it is more important to secure minor results on a regular basis than to procrastinate for years and achieve absolutely nothing. We must therefore persist in our efforts to reach consensus on the grounds that protection of the environment is the overriding objective in this negotiating process.

¹ With a view to enhancing the mutual supportiveness of trade and environment, we agree to negotiations, without prejudging their outcome, on the reduction or, as appropriate, elimination of tariff and non-tariff barriers to environmental goods and services.

II. DEFINITION OF THE TERM 'ENVIRONMENT' AND FULFILMENT OF THE MANDATE

6. Taking a look at any widely accepted definition of the term 'environment' and taking another look at the mandate of this Committee, we might find that we are only just beginning to address the relationship between trade and environment.

7. Today, many of us agree in considering the environment as a combination of natural, social and cultural values that prevail in one place at any given time and have an impact on people's lives and on future generations. In other words, the term 'environment' encompasses not only the physical environment (soil, water and air) and the living beings that inhabit it, but also the interrelationships between the two at the cultural, sociological and economic levels.

8. Whether based on this or on any other definition of the environment, the approaches discussed hitherto have obviously failed to accommodate all of the present concerns supported by scientific data. Restricting the focus on environment to climate change alone – the most conspicuous and widely discussed aspect of the problem – is likewise insufficient as the Committee has suggested.

9. It is not the purpose of this paper to address the other, disregarded environmental dimensions or to analyse the mandate. The objective is merely to outline a few points relating to the definition given above. Clearly, there have yet to be discussions and proposals in this regard.

III. APPROACHES

10. There has been abundant but somewhat fruitless discussion since the adoption of the Doha Declaration. Some Members insist on approaches that have limited environmental scope and other shortcomings, as noted in previous documents.

11. The issue of the environment in the WTO calls for a broad, participatory, conscious and honest debate. From the trade perspective, we must adopt decisions that will help put an end to man's adverse impact on the human habitat. Liberalization of trade in goods, mostly produced in the developed countries, is not the answer. Other approaches taken on their own may also prove inadequate.

12. It is necessary to recognize that trade interests are the root of the present deterioration of the environment. Irrational consumption patterns prompted by the constant quest for profit have resulted in the disappearance of forests, species, and non-renewable sources of marine and terrestrial life, impoverished the soil, contaminated river and ocean water sources through industrial activity, displaced indigenous peoples, and so forth.

13. In order to speak of the relationship between trade and environment, we need to examine the issue from a dual perspective. Indeed, while trade can help preserve the environment, it may also contribute to environmental degradation through the adoption of irresponsible policies.

14. Both of these assertions are true. The first has yet to demonstrate its potential, while the second is an irrefutable reality that has not been considered by the Committee. Any trade-directed approach would necessarily have to accommodate these two criteria. Before any measure is developed, there should be an assessment of the support that trade can provide to the environment in the light of the benefits that would be gained from environmental conservation and protection.

15. Another crucial aspect for discussion is the question of common but differentiated responsibility. This is a principle recognized by the international community.² The responsibility of the industrialized countries for the state of the environment is infinitely greater than that of those who have not yet achieved industrialization, and the former's contribution to pollution is incomparably higher than that of the developing countries and LDCs.³ Therefore, the contribution of industrialized Members should be much higher than the rest of the Membership, whatever the approaches, modalities or decisions adopted by the Committee.

16. Members have either supported or objected to issues reflected in earlier documents. It would be worth assembling the elements of consensus and exploring different ideas in order to broaden the debate by taking new directions in search of convergences. Environmental protection cannot be harnessed through trade liberalization measures alone. Such a path is not only inadequate but also misleading, so that other alternatives should be explored within the WTO's sphere of competence.

IV. PROPOSALS

17. The approaches proposed to date do not reflect all possible courses of analysis of feasible actions under the current mandate to protect the environment. The mandate itself represents the main constraint because of its focus on tariff reduction or elimination. Without ignoring the trade liberalization interests pursued by some of the Members, many other trade measures in related fields can be explored so as to facilitate and regulate environmental practices that have a real impact on the environment, trade and development. Within these broad areas and "without prejudging the outcome", new proposals could be assessed.

18. With no conclusive definition of environmental goods, which has been the main obstacle so far, and on the basis of the fact that trade can and should contribute to environmental conservation, the following measures could be adopted:

Tariff measures

- (a) Facilitate market access by reducing or eliminating tariffs on environmental goods to be agreed forthwith as being for environmental use alone, having regard to the principle of special and differential treatment and less-than-full reciprocity in respect of any tariff treatment as may be adopted. To that end, the Committee should agree on a list of goods for exclusively environmental use, grouping categories and activities proposed under both the **list approach** and the **integrated approach**⁴ and other goods produced by means of environmentally friendly practices. The primary considerations to be borne in mind for the implementation of this measure in the

² States shall cooperate in a spirit of global partnership to conserve, protect and restore the health and integrity of the Earth's ecosystem. In view of the different contributions to global environmental degradation, States have common but differentiated responsibilities. The developed countries acknowledge the responsibility that they bear in the international pursuit of sustainable development in view of the pressures their societies place on the global environment and of the technologies and financial resources they command (Principle 7, Rio Declaration on Environment and Development, Earth Summit, Rio de Janeiro, 1992).

³ "Those most affected by climate change are not those most responsible for causing it", Javier Solana, High Representative for the European Union Common Foreign and Security Policy, in "Before the flood", *The Guardian*, 10 March 2008.

⁴ According to documents Job (07)/54 and Job (07)/77, the common categories and activities proposed are as follows: waste water management and water resources (drinking water treatment); environmental monitoring and analysis; renewable energy; management of solid and hazardous waste and recycling systems; air pollution control; and soil conservation or protection.

developing countries are the latter's sustainable development policies and objectives at national level.⁵

- (b) As regards goods on which there is no consensus as to their exclusively environmental use or impact, Members may, on a voluntary basis, arrange one [two] request-offer round[s] with a view to according mutually agreed preferential treatment for the relevant tariff lines. Such preferences will be multilateralized at the end of the negotiating process.
- (c) Facilitate access to developed country markets by eliminating tariffs on primary commodities for export by the developing countries⁶ that require enhanced technology to ensure environmentally friendly production, so as to generate sufficient revenue for this purpose. The goods concerned should be defined by mutual agreement between developed and developing country Members, since they are already being exported by the developing countries and it is not a question of developing new industries.

Non-tariff measures

- (a) Identify and eliminate non-tariff barriers for goods described under "Tariff measures" above, so as to complement the tariff treatment to be accorded to such goods. The Committee may monitor compliance with this measure through notifications.
- (b) Developed countries and developing countries that declare themselves to be in a position to do so will grant soft loans, aid for trade and other incentives to facilitate the purchase of goods, the implementation of projects, the acquisition and transfer of technologies, and the contracting of environmental services by developing countries. The Committee will take note of these concessions through notifications.
- (c) As a way of contributing to the transfer of clean technologies, Members agree to reduce by [X] years the term of patent protection laid down in the TRIPS Agreement for goods and procedures for environmental use or having an environmental impact, as defined under "Tariff measures", paragraphs (a) and (b), above, and apply tax exemptions or reductions for the production and export thereof to developing countries. Other forms of technology transfer should be explored and agreed by the Committee.

19. On the basis of the fact that trade may contribute to deterioration of the environment, a number of other measures could also be adopted.

20. Although many of the elements that could be outlined under this heading are covered by the Multilateral Environmental Agreements, there are still some possibilities for addressing the issue from a trade standpoint that could strengthen the goals and outcomes of such agreements, for example:

- (a) Ban on export of goods prohibited for use in the producing country because they are considered dangerous to the environment and human health (example: certain herbicides, pesticides or fertilizers). Today, this form of trade is possible with the

⁵ This means that the developing countries will not be under any obligation to undertake commitments in respect of goods which they deem to be necessary for their own industrial development or domestic production.

⁶ Primary commodities for export by the developing countries being understood to mean the top 20 essential goods listed in a developing country's domestic export schedule, or those on which more than 10 per cent of the country's exports of manufactures depend.

permission of the importing country, hence the need for an exporter's undertaking. Such trade is generally conducted from developed countries to developing countries, with harmful effects on the environment and human health, plants and animals in recipient countries (Rotterdam Convention).⁷

- (b) Ban on export of hazardous wastes, which should be stored until their treatment in the countries that have generated them. The Basel Convention⁸ does not permit export to countries which have banned imports or to those who do not give their written consent to a specific export. These provisions of the Convention show that there is recognition of non-compliance with the law on the part of some States and violation of the sovereignty of other States. If there is a genuine will to protect the environment, the export ban should be general and all-encompassing.
- (c) Undertakings by the developed countries not to export polluting technologies and industries, new or used, to third countries. Such transfers should be subject to written consent by the government of the importing Member and accompanied by contractual commitments in terms of funding and know-how for modernization and adaptation, within a specified period, which should be as short as possible, to existing environmental standards or requirements in the exporting country.
- (d) Ban on export of recycled or used goods that have no or a short useful life, and have highly polluting components, at least for goods subject to strict regulations in the producing countries which cannot be met by the developing countries.

21. The Committee should discuss and agree on simple but effective mechanisms to follow up the undertakings to be agreed.

⁷ Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.

⁸ Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal.

WORLD TRADE ORGANIZATION

TN/TE/18
18 July 2008

(08-3496)

**Committee on Trade and Environment
Special Session**

COMMITTEE ON TRADE AND ENVIRONMENT IN SPECIAL SESSION

Report by the Chairman, Ambassador Manuel A.J. Teehanke
to the Trade Negotiations Committee¹

1. Since the last report to the Trade Negotiations Committee in July 2007², the Committee on Trade and Environment in Special Session (CTESS) has held several formal and informal meetings where it has considered proposals by Members on the different parts of the mandate; a series of informal consultations have also been undertaken during this period on the way forward under Paragraph 31 of the Doha Ministerial Declaration.

2. This report takes stock of the work recently carried out and identifies areas where more discussions will be needed to fulfil the mandate. It also provides timelines for the continuation of work in the coming months. At this advanced stage of the negotiations, rapid progress will be required on all parts of the mandate in order for the CTESS to deliver in time with other areas of the single undertaking.

A. PARAGRAPH 31(I)³

3. In recent discussions under Paragraph 31(i), Members have exchanged views on the ideas put forward in the proposals for an outcome⁴, without prejudice to the nature or format of the final outcome. These discussions were aimed at identifying areas where convergence could be found and exploring where there might be scope to accommodate concerns raised with respect to some of the suggestions on the table.

4. A number of proposals focused on how discussions in CTESS pertaining to specific trade obligations (STOs) in multilateral environmental agreements (MEAs) could be captured in the outcome. In the course of these discussions, Members identified certain provisions in MEAs that could qualify as "STOs". Some delegations have noted that given the wide variety of STOs, illustrative examples drawn from the main MEAs discussed in the Committee⁵ could be provided on

¹ The report is submitted on the Chairman's own responsibility and is without prejudice to the position of Members.

² TN/TE/17.

³ The mandate in Paragraph 31(i) calls for negotiations on: "the relationship between existing WTO rules and specific trade obligations set out in MEAs." The mandate also states that "the negotiations shall be limited in scope to the applicability of such existing WTO rules as among parties to the MEA in question. The negotiations shall not prejudice the WTO rights of any Member that is not a party to the MEA in question."

⁴ TN/TE/W/68 (European Communities); TN/TE/W/72/Rev.1 (Argentina, Australia); Job(08)/33 (Norway); Job(08)/38 (African Group).

⁵ Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Montreal Protocol on Substances that Deplete the Ozone Layer; Basel Convention on the Transboundary

an indicative basis, without necessarily having a strict definition of the term "STO". Certain features of STOs considered by some delegations as key to enhancing mutual supportiveness between trade and environment were also highlighted, though it was noted in this regard that prescriptive language should be avoided in the outcome.

5. The sharing of national experiences regarding the negotiation and implementation of STOs set out in MEAs provided some useful insights into the role of internal processes and national level coordination in fostering mutual supportiveness between STOs and WTO rules. Many Members consider that the importance of national coordination between trade and environment experts, and the value of national experience-sharing to enhance the mutually supportive relationship of trade and environment should form an integral part of any outcome under Paragraph 31(i). It was further suggested that Members could continue to share their experiences relating to the negotiation and implementation of STOs in MEAs and their national coordination processes as part of the work programme of the CTE in Regular Session.

6. One particular proposal addressed the issue of technical assistance and capacity-building to assist Members in implementing STOs in MEAs in a WTO-compliant manner. This proposal should be further examined in conjunction with other suggestions relating to the development dimension of Trade and Environment negotiations, also bearing in mind Paragraph 33 of the Doha Ministerial Declaration.

7. There was also a discussion in the Committee relating to proposals by some delegations to consider certain "principles" that could govern the WTO-MEA relationship, such as no subordination. While Members recognize that enhancing mutual supportiveness between trade and environment is a key objective of the mandate, reservations were made by many delegations regarding the suggestion to reflect these proposals in the outcome, on the basis that this would go beyond the mandate of Paragraph 31(i).

8. Furthermore, the Committee had before it a proposal to address dispute settlement procedures that could apply to trade measures taken pursuant to an MEA; one particular idea put forward relates to the use of MEA expertise in WTO disputes. Several delegations consider the proposal to be outside the scope of the mandate in Paragraph 31(i); the view was also expressed that such proposals could alter the balance of rights and obligations under existing agreements, including under the DSU. This is an area where further clarification would be needed to assess whether and how any of these ideas could be reflected in an outcome.

9. Regarding the introductory part of the outcome, some delegations suggested to reflect the mandate contained in Paragraphs 31(i) and 32 of the Doha Ministerial Declaration; other proposals which also draw upon other parts of the DDA to give context to the mandate will require further discussion among Members. As several delegations observed, this part will to some extent be shaped by the substance of the outcome. The importance of reflecting the trade, environment and development triple-win dimension of the mandate was also emphasized in this context.

10. In summary, significant work has been undertaken in this area which delegations must now seek to build upon. Following the detailed examination of proposals carried out so far, text-based negotiations should begin in September on the basis of Members' proposals. Further consultations will be held on specific elements covered in the proposals with a view to producing a draft text by end-October.

B. PARAGRAPH 31(II)⁶

11. Discussions under Paragraph 31(ii) have progressed significantly based on new submissions by Members that consolidated work already undertaken on the issues covered in the mandate.⁷ In the course of the discussions, Members have considered elements drawn from Members' proposals that could be included in an outcome under Paragraph 31(ii).

12. Several of these elements have garnered broad support from the membership. For instance, with respect to information exchange, concrete suggestions were put forward regarding information exchange sessions with MEAs to be held by the CTE; document exchange; and future collaboration in the context of technical assistance and capacity-building activities. As regards the issue of observer status, the Committee considered some criteria that could guide WTO committees in their consideration of requests for observer status by MEAs.

13. There are still some outstanding issues that will require further consultations. One issue relates to the proposal that as part of the outcome under Paragraph 31(ii), observer status be automatically granted to a number of MEAs who have taken part in the work of the CTE.⁸

14. Building on progress made in the negotiations so far, the Group should proceed in September with text-based negotiations on the basis of the elements drawn from Members' proposals. Following a similar timeframe as for Paragraph 31(i) negotiations, further consultations will be held with a view to producing a draft text by end-October.

C. PARAGRAPH 31(III)⁹

15. Further work has been undertaken on this part of the mandate based on a number of proposals submitted by Members over the past year.¹⁰ For instance, the proponents of the list approach submitted a "potential convergence set" of environmental goods; two of the proponents also put forward a list of goods selected on the basis of their "climate-friendliness". In an attempt to address some of the concerns raised by developing country Members, some delegations also submitted ideas for an "integrated approach"; a request and offer approach; and a possible combination of key elements from the main proposals and positions discussed in CTESS, with a particular focus on the environment and development dimensions. At this stage of the negotiations, all proposals on how to respond to the mandate remain on the table.

16. In the early part of 2008, work under Paragraph 31(iii) proceeded on parallel tracks. On the one hand, work continued on the issue of coverage with a view to determining the universe of goods that could be considered to fulfil the mandate. Using environmental categories¹¹ on which there was

⁶ The mandate in Paragraph 31(ii) calls for negotiations on: "procedures for regular information exchange between MEA Secretariats and the relevant WTO committees, and the criteria for the granting of observer status."

⁷ TN/TE/W/70 (United States) and TN/TE/W/71 (Canada and New Zealand).

⁸ TN/TE/W/66 (European Communities).

⁹ The mandate in Paragraph 31(iii) calls for negotiations on: "the reduction or, as appropriate, elimination of tariff and non-tariff barriers to environmental goods and services."

¹⁰ Job(07)/54 (Canada, European Communities, Japan, Korea, New Zealand, Norway, Switzerland, United States and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu); Job(07)/193/Rev.1 (United States and European Communities); Job(07)/77 (India and Argentina); Job(07)/146 (Brazil); TN/TE/W/73 (Cuba).

¹¹ Air Pollution Control; Renewable Energy; Waste Management; Environmental Technologies (for conservation, monitoring, analysis and assessment); and all Others. These categories were derived from the different proposals on the table.

convergence, a number of delegations began to identify, on an indicative basis, environmental goods of interest to them, without prejudice to the ultimate approach taken by Members to fulfil the mandate in Paragraph 31(iii), or to their position as to which goods would ultimately fall within the mandate. On the other hand, work also continued on the issue of modalities to clarify delegations' views on how negotiations should be framed given the approaches that have been proposed. This discussion covered development aspects of the mandate, including S&D treatment, and how these aspects could be taken into account in an outcome.

17. The importance of the environmental pillar of the negotiation was emphasized by many delegations, who consider that the final result under Paragraph 31(iii) should be credible both from an environmental and sustainable development point of view. The aim is to achieve an environmentally meaningful and multilateral outcome pursuant to the mandate.

18. In my recent consultations, all delegations seemed to acknowledge that some guidance was needed for the continuation of the work under Paragraph 31(iii), in order for the Committee to finalize a result and fulfil the mandate in time with other parts of the single undertaking. Based on my exchanges with delegations, it seems that there is support for a work plan on the way forward that will identify relevant environmental goods and address cross-cutting issues, including those of particular importance to developing countries.

19. The Committee will therefore proceed on the basis of the following work plan as the way forward under Paragraph 31(iii).

20. A **first phase** of consultations and submissions in September will allow Members to identify and discuss the universe of environmental goods that may be relevant to the Paragraph 31(iii) mandate. This first phase of work is without prejudice to the proposals currently on the table with respect to the approach; it is also without prejudice to the treatment that Members may agree to grant to individual environmental goods, or to the final shape of the outcome.

21. By 10 September, Members are invited to submit to the Secretariat:

- environmental goods of interest to them identified across as many categories as possible; and/or
- environmental goods identified in any requests/offers they would have made to other Members.

22. A format will be provided to facilitate the process of submission of environmental goods and requests/offers. In this format, Members will be invited to specify: HS codes and ex outs; the environmental rationale or benefit of the goods; the environmental category under which the goods may fall; potential tariff treatment, including any proposals on special and differential treatment; and any non-tariff barriers encountered by particular environmental goods which Members would like to see addressed.

23. In addition to the submission of environmental goods through the format, Members may also during this first phase come forward with concrete proposals or ideas on cross-cutting issues, such as technical assistance, capacity-building or transfer of technology.

24. Contributions relating to any clarification of existing approaches should also be made at this stage to enable further discussions.

25. The next CTESS meeting is scheduled on 15-17 September. Before and during this meeting, the Chair will convene informal consultations focussing on the five categories. For the purpose of these consultations, the Secretariat will circulate a compilation of the information put forward by

Members in their submissions. Moreover, in the lead-up to the September meeting, delegations are encouraged to engage in informal consultations among themselves. With regard to requests and offers, such consultations could also be held on a bilateral or plurilateral basis.

26. Hopefully, at the end of this initial phase, Members will have a clear understanding of the universe of environmental goods, as well as other aspects of the work that the CTESS needs to tackle.

27. The consultations held based on submissions made in September will enable Members to move to a **second phase** in October.

28. By 8-9 October, Members may, as appropriate, update the submission of environmental goods of interest and/or requests and offers made in the initial phase; as well as indicate new environmental goods of interest or put forward further offers.

29. At the CTESS meeting on 15-17 October, extensive consultations and discussions will be held in order to review what is on the table. To ensure transparency, delegations will have before them an updated compilation. This meeting will also provide Members with an opportunity to have focused discussions on cross-cutting issues.

30. At the October meeting, Members will consider the way forward for the remainder of the negotiations, including definitive steps to achieve a credible outcome.

Remarks by Deputy Permanent Representative
Sheng-Hsiung LIAO of the Separate Customs Territory of
Taiwan, Penghu, Kinmen and Matsu
at the
Trade Policy Review of Singapore, Monday, 14 July, 2008

Thank you, Mr. Chairman,

On behalf of my delegation, I would first like to extend a very warm welcome to Mr. Ravi Menon (Second Permanent Secretary of Ministry of Trade and Industry) and his distinguished delegation. I would also like to thank the discussant, Ambassador Shinichi Kitajima (Japan), for his insightful comments and valuable contributions to this review. And, last but not least, I want to record our appreciation of the efforts of both the government of Singapore and the WTO Secretariat in preparing such comprehensive reports for our reference.

From our point of view, we see it as highly commendable that Singapore has managed to maintain such a strong level of economic growth since its last Trade Policy Review, with GDP having increased on average by 7.9% annually. Such performance is even more praiseworthy for an economy with a national average income level that must be considered already high by most standards, and a level of GDP per capita comparable to that of the leading OECD countries.

Singapore has for some time been our sixth largest trading partner in the global market. Over the period under review, the amount of trade between us has been increasing steadily, to the point last year where its value exceeded 15 billion US dollars in total – and we expect this positive trend to continue. Furthermore, I am pleased to say that a number of bilateral cooperation schemes have been put in place, covering a wide range of issues such as investment protection, avoidance of

WT015921

double taxation and mutual recognition of conformity assessment. So we are particularly delighted to see Singapore continuing to maintain its position as one of the most dynamic and prosperous economies in the world.

Mr. Chairman, we have no doubt that Singapore's remarkable economic performance is due mainly to its widely-recognized open trade and investment regime, which is further supported by its top-ranked global competitiveness. It is also our view that Singapore has made itself a model of trade and investment liberalization among WTO Members. In fact, Singapore's approach to building up an extremely business-friendly environment is frequently referred to as an example when we are formulating our own economic development plans.

Having said this, we do think that there are still some areas where Singapore could make improvements, in both its own interests and that of its main trading partners. For example, it might endeavour to narrow the gap between its bound and applied rates, and to bind all tariff lines. Singapore might also consider granting more foreign banks with licenses for a full range of services, considering that financial services accounts for such a significant share of its GDP.

In conclusion, I would just like to reiterate that although it is one of our most important trading partners, we are looking forward to strengthening our economic ties with Singapore still further in the future.

We wish Singapore a very successful trade policy review.

Thank you very much, Mr. Chairman, for giving me the floor.

WTO 159 R2

Trade Policy Review of Singapore - 14 and 16 July, 2008
Advance Written Questions from the
Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu

Secretariat Report: WT/TPR/S/202

I. ECONOMIC ENVIRONMENT
(4) STRUCTURAL POLICIES

Question 1: (Page 10, Paragraph 23)

It is stated in the report that Singapore has continued to undertake a range of structural reforms in response to challenges posed by accelerated globalization and increased competition.

Apart from tax incentives, could Singapore please indicate which of its deregulatory measures have proved the most effective in attracting foreign investment and improving the competitiveness of its industries?

The Government of Singapore adopts broad-based measures to help its industries and to keep Singapore attractive as a business location, one of which is keeping its corporate tax regime competitive.

II. TRADE POLICY REGIME: FRAMEWORK AND OBJECTIVES
(4) TRADE AGREEMENTS AND ARRANGEMENTS

(iii) Bilateral agreements

Overview of FTA coverage

Question 2: (Page 30, Paragraphs 38 & 39)

As indicated, there is a wide range of different kinds of rules of origin within the spectrum of Singapore's bilateral agreements. Singapore also has the view that FTAs can be used as building blocks for a stronger multilateral trade liberalization framework.

- a) *Could Singapore kindly share with us its observations as to whether such a multi-rule system has caused confusion or inconvenience during implementation? And, if this has been the case, what could be done to improve the situation?*
- b) *Bearing in mind that most FTAs signed or negotiated by WTO Members currently are in fact bilateral FTAs as opposed to Regional FTAs, does Singapore still hold the view that these bilateral FTAs can have positive effects on the multilateral trading system? Moreover, what steps can be taken to multilateralize those WTO-plus FTAs in the style of, say, the revised "new age" partnership agreement between Singapore and Japan?*

We are not aware of any confusion. Indeed we have seen an increase in bilateral trade and investment flows.

Singapore views its bilateral FTAs as a critical complement to the efforts at the multilateral level. We have painstakingly ensured that Singapore's FTAs are comprehensive.

WTO-consistent and in many aspects, WTO-plus. These agreements can act as catalyst to multilateral trade liberalization.

III. TRADE POLICIES AND PRACTICES BY MEASURE

(2) MEASURES DIRECTLY AFFECTING IMPORTS

(vi) Contingency measures

(a) Anti-dumping and countervailing measures

Question 3: (Page 42, Paragraphs 28 & 30)

Although Singapore has an anti-dumping law in place, we have observed that no anti-dumping measures have been notified during the period under review.

Is it Singapore's current policy not to initiate any anti-dumping investigations?

We did not receive any petition requesting for an investigation during the period under review.

(3) MEASURES DIRECTLY AFFECTING EXPORTS

(iv) Export assistance

Question 4: (Page 51, Paragraph 73)

As stated, the Global Trader Programme (GTP) provides a concessionary tax rate of 5% or 10% on approved commodities and products.

- a) *Could Singapore please explain, and if possible give some examples of, the scope of commodities and products that may be approved under the GTP, and also describe what would constitute "qualifying international trading activities?"*
- b) *We would also appreciate having more information on Singapore's rationale for having two different concessionary rates, and how they are applied respectively?*
- c) *One of the criteria of the GTP, as indicated in footnote 42, is that the applying companies "must have substantial offshore physical trading activity." Could Singapore please elaborate further on whether the fulfillment of such criterion is measured by the applicant's export performance?*

(a) Under the GTP, the list of current approved products includes:

- *Petroleum and petroleum products,*
- *Agricultural commodities and bulk edible products,*
- *Building and industrial materials,*
- *Consumer products,*
- *Machinery components,*
- *Minerals*
- *Electrical products*

Qualifying international trading activities refer to trading in any of the approved products on a spot or forward basis.

b) The 10% concessionary tax rate applies to companies with only trading activities in Singapore. For the 5% concessionary tax rate, companies have to fulfil more stringent criterion in terms of carrying out of strategic headquarter functions in Singapore.

c) Fulfilment of the criterion is not measured by the applicant's export performance. Most companies under the GTP carry out pure offshore trade where the goods do not enter Singapore borders.

Question 5: (Page 52, Paragraph 74)

Export insurance and guarantees are available from several foreign insurers and a local company.

We would be grateful if Singapore could please provide more information on these types of export assistance, including, for example, their purpose, and the terms and conditions for conferring export insurance and guarantees.

We would be grateful for further clarity on the type of information that is being requested.

Question 6: (Page 52, Paragraph 75)

As indicated, the export promotion and marketing assistance is mainly provided by IE.

We would appreciate receiving more information, if available, on the cost benefit analysis relating to the above-mentioned assistance.

We have no such information available.

(v) Free Trade Zones

Question 7: (Page 52, Paragraphs 76-78)

We note from the report that around 47% of exports in 2006 were accounted for by re-exports, and free trade zones provide services and facilities for the re-export trade.

Could Singapore please clarify whether GST is exempted for goods imported into its FTZs and, before re-export, undergo inspection, testing, collation, classification, segmentation, assembling, repacking or even substantial transformation process in the FTZs? If so, could Singapore please further provide details of the legal basis for such exemption?

Free Trade Zones (FTZs) are essentially designated areas in Singapore where the payment of duties and taxes are suspended when the goods arrived in Singapore.

Specifically, no duty or GST is payable on goods upon their arrival in FTZs in Singapore, and no duty or GST is payable when these goods are exported overseas from FTZs.

Duty (where applicable) and GST is only payable when the goods leave the FTZ and enter into customs territory for local consumption.

(4) MEASURES AFFECTING PRODUCTION AND TRADE

(iii) Taxation

Question 8: (Page 62, Paragraph 104)

Companies will benefit from an increase in the partial tax exemption (PTE) threshold

from S\$ 100,000 to S\$ 300,000 with effect from 2008, which reduces the effective tax rate.

Could Singapore please confirm whether the increase on the above-mentioned PTE is applicable to all companies, whether or not owned by foreigners? If not the case, we would appreciate having more information about the criteria used to determine availability of the PTE.

The PTE is applicable to all companies, whether or not owned by foreigners.

Question 9: (Page 64, Paragraph 110)

It is stated that a new Maritime Finance Incentive offers a tax exemption for qualifying investment and a 10% concessionary tax rate for qualifying shipping investment managers.

- a) *Could Singapore please explain further, with examples, what would constitute the above-mentioned "qualifying investment"? Are there criteria in place for obtaining the above-mentioned exemption?*
- b) *If available, could Singapore provide information relating to the change of its shipping industry's GDP share before and after the implementation of this new incentive?*

a) *A qualifying investment refers to an investment in vessels that has been approved. To qualify, companies need to fulfil a number of criteria including having to control and manage such investments from Singapore. This is provided on a non-discriminatory basis.*

b) *We do not collect such information.*

(iv) Competition Policy

Question 10: (Page 65, Paragraph 115)

The report mentions that certain activities, such as the supply of ordinary letter and postcard services, are excluded from the Competition Act of Singapore.

It would be appreciated if Singapore could please provide further information on:

- (1) *the main reasons for these activities being excluded?*
- (2) *whether these activities are fully or partly excluded?*
- (3) *whether there is any programme or schedule for incorporating these activities into the Competition Act?*

The full list of activities excluded from the Competition Act is:

- a. *the supply of ordinary letter and postcard services;*
- b. *piped potable water;*
- c. *wastewater management services;*
- d. *scheduled bus services;*
- e. *rail services;*
- f. *cargo terminal operations; and*
- g. *clearing house activities by specified persons.*

The exclusion of some of these sectors is largely based on public interest considerations such as national security, defence and other strategic interests.

The other exclusions are for sectors or activities which already have sectoral competition frameworks. These sectors are in transition from a previously monopolistic situation to a more competitive environment today. Under such circumstances, more active market regulation and intervention is needed. Moreover, there are various technical matters affecting competition in these areas. Hence, the sector-specific regulators, with their industry knowledge and expertise, are in a better position to handle such issues.

(2) The activities listed above are fully excluded from the Competition Act.

(3) Some of these excluded activities will be reviewed in 2009 to see if they can come under scope of the Competition Act.

IV. TRADE POLICIES BY SECTOR

(4) ENERGY AND WATER

Question 11: (Page 77, Paragraph 18)

As indicated, with the approval of the Minister of Trade and Industry, the EMA may grant exemptions from the competition provisions under the Electricity and Gas Acts.

We understand that currently there are no above-mentioned exemptions. Could Singapore please share with us the criteria, if any, used by the EMA in determining whether an exemption should be granted?

Competition provisions should not be applied to curb actions or restrain or prevent policies taken by the Government (ministries and statutory boards) that are necessary to fulfil national policy objectives. EMA would grant exemptions if deemed necessary to fulfil national policy objectives.

Question 12: (Page 79, Paragraph 20)

As indicated in the Report, the EMA is studying the feasibility of the electricity vending system (EVS) to retail electricity to small consumers more efficiently.

Could Singapore please provide more information, if available, on whether the retail tariff for electricity will be negotiable, and how the supply obligation to customers can be ensured?

Reliability of supply to the consumers is ensured by the grid company, SP PowerAssets, regardless of the choice of retailers.

IV. TRADE POLICIES BY SECTOR

(5) SERVICES

(iii) Banking and other financial services

Question 13: (Page 82, Paragraph 32 & Pages 87, Box IV2)

It is indicated the report that, as part of Singapore's liberalization programme, six foreign banks were granted Qualifying Full Bank (QFB) privileges or full service licences. On the other hand, wholesale banks may engage in the same range of banking business as full banks, except they may not operate savings accounts denominated in Singapore dollars or accept Singapore dollar fixed deposits of less than S\$ 250,000.

It is our view that the limitation on granting more foreign banks with new licences for full-service and on the business scope of the wholesale banks would constitute a less favourable and unfair operating environment for most foreign banks. We would therefore appreciate knowing whether Singapore has a plan in place to allow more foreign banks to establish new full-services, or to lift the restriction on retail operations imposed on wholesale banks?

Singapore's domestic retail banking market is small. Existing foreign full banks and QFBs already have a significant share of the retail market. For many other foreign banks, the business potential lie at the wholesale banking level.

MAS will monitor the trends as banking liberalisation proceeds and adjust the scope and pace of subsequent liberalisation measures if necessary.

Question 14: (Page 86, Paragraph 34)

The Singapore Government intends to upgrade all offshore banks to wholesale banking status over time. The MAS has issued 33 new wholesale bank licences since 2001 as part of the liberalization programme.

a) *If already available, could Singapore please describe the qualification requirements for upgrading offshore banks to wholesale banks, and provide further details of the liberalization programme and its timetable?*

b) *Does Singapore also plan to upgrade wholesale and offshore banks to full-service banks?*

(a) Banks interested in upgrading their banking licence from offshore to wholesale banking should contact MAS to discuss their plans prior to submitting a formal application. MAS will take into consideration factors including the track record and financial soundness of the bank and its parent institution or major shareholders. MAS will also assess the intended business strategies of the bank, and whether its risk management systems and processes are commensurate with the size and complexity of its proposed plans.

(b) MAS will monitor the trends as banking liberalisation proceeds and adjust the scope and pace of subsequent liberalisation measures if necessary.