DISCUSSION PAPER NO. 6

WTO Negotiations on Market Access on Environmental Goods: Identification of Existing NTMs on Proposed Items

Prof. Rajan Sudesh Ratna Dr. Murali Kallummal Ms. Hari Maya Gurung



Centre for WTO Studies

IIFT Bhawan B 21, Outab Institutional Area New Delhi

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Written by

Prof. Rajan Sudesh Ratna Dr. Murali Kallummal Ms. Hari Maya Gurung

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1. Introduction

Marrakech Agreement mandated the Trade Ministers to set up a Committee on Trade and Environment (CTE). The overall aim of the CTE is to identify how the WTO can help make trade and environment policies mutually supportive in favour of sustainable development as agreed at the Rio Earth Summit 1992. More categorically, the CTE is to examine the relationships between trade and environmental measures and make recommendations on whether any changes are required to WTO rules to further support sustainable development.

The Marrakech Decision on Trade and Environment mandated a work program covering items of interest to developing and developed country members. Market Access negotiation on the Environmental Goods (EGs) and Services emanating from the Doha Round was mainly discussed in the context of reduction and elimination of tariff and non-tariff barriers to Environmental Goods (EGS) and Services.

Doha Ministerial Declaration states:

- "31 With a view to enhancing the mutual supportiveness of trade and environment, we agree to negotiations, without prejudging their outcome, on:
 - (i) the relationship between existing WTO rules and specific trade obligations set out in multilateral environmental agreements (MEAs). 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;
- (ii) procedures for regular information exchange between MEA Secretariats and the relevant WTO committees, and the criteria for the granting of observer status;
- (iii) the reduction or, as appropriate, elimination of tariff and non-tariff barriers to environmental goods and services.

We note that fisheries subsidies form part of the negotiations provided for in paragraph 28.

- 32. We instruct the Committee on Trade and Environment, in pursuing work on all items on its agenda within its current terms of reference, to give particular attention to:
 - (i) the effect of environmental measures on market access, especially in relation to developing countries, in particular the least-developed among them, and those situations in which the elimination or reduction of trade restrictions and distortions would benefit trade, the environment and development;
 - (ii) the relevant provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights; and
 - (iii) labelling requirements for environmental purposes.

Work on these issues should include the identification of any need to clarify relevant WTO rules. The Committee shall report to the Fifth Session of the Ministerial Conference, and make recommendations, where appropriate, with respect to future action, including the desirability of negotiations. The outcome of this work as well as the negotiations carried out under paragraph 31(i) and (ii) shall be compatible with the open and non-discriminatory nature of the multilateral trading system, shall not add to or diminish the rights and obligations of Members under existing WTO agreements, in particular the Agreement on the Application of Sanitary and

Phytosanitary Measures, nor alter the balance of these rights and obligations, and will take into account the needs of developing and least-developed countries.

33. We recognize 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. We also encourage that expertise and experience be shared with Members wishing to perform environmental reviews at the national level. A report shall be prepared on these activities for the Fifth Session."

Since there is no internationally accepted definition of Environmental Goods, the focus of discussion at the initial stage was how to identify such goods.

The process of listing of EGs began under the Committee on Trade and Environment Special Session (CTESS). During the period of 2002 to 2005 nine individual members¹ made submissions. The WTO Secretariat prepared a list of 480 items as a synthesis of submissions by Members on Environmental Goods (WTO Document TN/TE/W/63 dated 17 November 2005). Finally, based on these submissions in April 2007, 153 potential converging items were identified which was put for technical discussions. During the period 2005 to 2007 proposals on alternative approaches to EGs were notified by three members i.e. India, Argentina and Brazil. Besides the three members the others who have made submissions to the Committee are China, Colombia, Cuba, Peru, Philippines and Saudi Arabia. The Work Programme on EGs began in July 2008 and finally a Revised Work Programme with new timelines was issued in the month of October 2009. Consensus still eluded on

Nine countries are Japan, Chinese Taipei, European Union, Korea, New Zealand, Canada, United States, Switzerland and Norway. These countries are also called as "Group of Friends" because they have a single list with convergence of interest.

the approach to be followed or the items which can be considered as EGs.

In his Report to the TNC for the stocktaking exercise on 22 March 2010 the Chairman of the CTESS, Ambassador Manuel A. J. Teehankee has identified the areas which require further attention from Members for a successful conclusion on all three parts of the mandate in paragraph 31 of the Doha Declaration. The Chairman has stated that he intends to carry further discussions on the five clusters of issues, namely:

- (a) the importance of national coordination to enhance the mutual supportiveness of trade and environment, and the value of experience sharing in this regard;
- (b) how CTESS discussions on specific trade obligations (STOs) set out in multilateral environmental agreements (MEAs) could be reflected in an outcome;
- (c) dispute settlement/legal principles;
- (d) technical assistance to developing country Members; and
- (e) general principles.²

The Chairman further reported that though discussions under paragraph 31 (ii) are at slightly advanced stage, there are still some outstanding issues which would require more consultations, especially in the context of text based negotiations.

On Paragraph 31 (iii) he pointed out that progress has been made with regard to the identification of environmental goods of interests to Members as well as approaches to achieving the mandate. He reported that on the issues of tariff treatment and non-tariff barriers, though discussions have been held and

² See WTO submission TN/TE/19, dated 22 March 2010

several ideas exchanged, there are still very few concrete ideas on the table as to how to deliver on these aspects of the mandate. On the issue of non-tariff barriers while highlighting the specific examples that were raised by members, he opined that Members' constructive ideas and proposals would be required to make progress.

2. Objectives and Methodology

Objective

Since the proposals in the market access relates to removing/eliminating duties on EGs for the overall benefit of member countries, one would need to examine if indeed on these goods market access opportunities exist for India. The tariffs on these products alone may not yield desired results as there might be several impediments to trade in the form of non-tariff measures, which have already been pointed out by WTO Members and highlighted by the Chairman CTESS in his Report to TNC in March 2010.

In view of the discussions held in CTESS therefore, it becomes important to understand overall market access conditions within the category of environmental goods. For this the comprehensive list of 480 items originally prepared by WTO has been taken up for analysis. The study has tried to find answers to the following questions:

- 1. To identify the NTMs on the Environmental Goods on which proposals have been made for removal of tariffs;
- 2. To assess if only reduction/elimination of tariffs will be sufficient or a simultaneous commitment to remove NTBs is also to be undertaken to ensure free flow of trade.

Methodology

Firstly conversion of 480 items was done to the H. S. Code at 6-digit level along with the product description. The list of 480

converges to 699 HS lines at 6-digit HS. The study analyses the outcome of market access negotiation in EGs, especially when the tariff rates (ad valorem and non ad valorem) are either to be eliminated or reduced and at the same time the non-tariff measures are allowed to continue in the present form or in new forms which is much more tough and stringent, especially for the developing countries.

This study attempts to bridge this information gap by addressing the issue of market access in a comprehensive manner which includes information not only on tariffs but also on non-tariff measures like SPS and TBT measures.

The study has used database on SPS and TBT measures prepared by Centre for WTO Studies to analyse and interpret the applicability of NTMs on environmental goods. This database has been prepared on the basis of the notifications submitted by the WTO Members to the WTO Secretariat under the Agreement on Technical Barriers to Trade (TBT) and Agreement on Sanitary and Phytosanitary (SPS) measures. The database is updated till March 2010.

The proponent countries for Market Access on EGs are Canada, European Union, Japan, Korea, New Zealand, Norway, Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, Switzerland, and United States.³ In the first stage the study analyses the existing NTMs of nine countries namely Japan, Republic of Korea, European Communities, China, Brazil, United States of America (USA), Canada, South Africa and India. Taiwan, Norway, Switzerland and New Zealand are not included at present in this study. China, India, Brazil and South Africa are selected for examination as they are the ones who will be taking effective tariff cuts and provide a large market.

See WTO submission TN/TE/19, dated 22 March 2010 and also JOB(09)/132, TN/TE/W/75/Add.1, JOB/TE/2 and JOB(09)/169

The database was mapped to the given list of environmental goods at 6-digit level (699 items). The information with regard to NTMs has been treated separately under two broad categories like the SPS and TBT. The NTMs frequencies are calculated for the total application of NTMs (TBT plus SPS measures) which is represented in percentage to the total number of environment goods (EGs)of 699 items at 6 digit HS. The countries are ranked as per the NTM frequency which again is in descending order.

3. Limitation of the Study

There are certain limitations to this study. Since the environmental goods are specified at 6-digit HS level, a proper identification of NTMs should have been done at 6 digit level. However, since the notifications to the WTO do not give exact HS code and in most of the cases the descriptions are too generic, database has been created at 2/4/6-digit HS level depending on the nature of the notification.

Secondly, the list of 480 products includes several items with specific end use and it does not represent the full 6-digit HS description since the proposals for market access on EGs in many cases are being linked to specific usage, and a product under EG may represent a segment of the total trade within that 6-digit HS. Hence this mapping will only give a broad idea of NTMs that exist at 6-digit HS level. Another limitation relates to the fact that there are several subsequent amendments which are made in a TBT or SPS regulation. Thus in the database and mapping the possibility of overlapping measures would exist; leading to a doubling effect in terms of notification, though the product will remain same.

4. Country Analysis

The study has found the NTMs application on the EGs have been always in terms of TBT application with 3882 products covered across the nine countries. What is surprising is the fact that on

many of the non-agricultural items, SPS measures are applied, which are normally associated with agricultural goods. On 493 items SPS Measures were identified. This is despite the fact that except 4-5 items which are from agriculture sector, the complete list of 480 comprehensive list covers NAMA items only.

Therefore for these 9 countries, on a matrix of 6291 items at 6-digit HS (699 x 9) there are a total of 4375 items on which SPS or TBT measures are applicable, which indicates existence of NTBs on 70% of the product coverage for these nine select countries (See Table 1 and Chart 1 below).

Table 1: Application of NTMs Across Countries: 6 Digit HS

(Number of EGs lines covered)

Rank	Members	Environmental Goods	SPS (493)	TBT (3882)	Total	Frequency of NTMs in percentage
1	Japan	699 (6 Digit)	21	585	606	87
2	Republic of Korea		85	504	589	84
3	European Communities (EC)		78	502	580	83
4	China P RP		62	494	556	80
5	Brazil		95	432	527	75
6	United States of America (USA)		83	435	518	74
7	Canada		54	388	442	63
8	India		8	347	355	51
9	South Africa		7	195	202	29
	Average		54	433	486	70

Source: Authors' calculation on the basis of Centre for WTO Studies database on SPS and TBT.

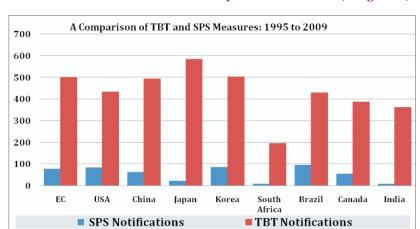


Chart 1: SPS and TBT Measures in place on 699 items (6 digit HS)

For the analysis of SPS notifications under the EGs, four basic categorisations have been made: Animal Health, Food Safety, Human Health and Plant Protection. Under these basic categorisations each head is further divided into two further categories i.e. national and international standards making overall eight different categories under the SPS.

It can be seen from Figure 1 that a majority of these measures were under the food safety standard, which accounted for nearly 74 % of the total SPS measures. It will be interesting to note that under this category, the sub-category of national standards accounted for close to 70 %. This seems to be the trend across the broad categories i.e., national standards of each category accounts for a larger pie.

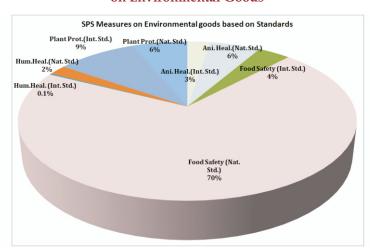


Figure 1 : Total SPS Measures across countries on Environmental Goods

National standards are likely to be higher than international standards irrespective of categories. For example, animal health, plant protection and human health -- in all these categories the national standards are in place, which by definition has to be higher than the international standards. It is only in the plant protection category where the trend seems to reverse.

Figure 2 shows nine categories of standards notified in TBT: Consumer Safety, Energy and Water Conservation, Energy Conservation, Environmental Protection, Food Safety, Harmonisation of Standards, Human Health, Labelling and Technical Standards. Consumer safety had the largest share of 43 % followed by technical standards with 18 %, environmental protection (14%), human health (13%), labelling (7%) and harmonisation of standards (4%). The others only accounted for approximately 1 % of the total TBT measures applied on the EGs.

It is worth noting that of all the products, there are some 14% items on which TBT measures apply due to environmental protection measures. How these items can be categorised as

environmental goods while there are TBT measures applied on them for protecting the environment? This is another issue which the member countries have not deliberated in their discussions in the CTESS.

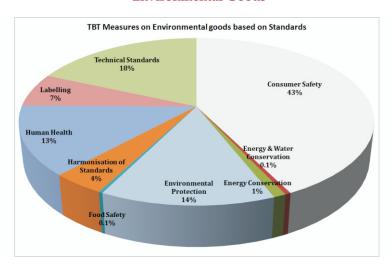


Figure 2 : Total TBT Measures across countries on Environmental Goods

A country analysis reveals the following:

4.a Japan

With an NTM frequency of nearly 87 % Japan ranked first among the nine selected countries with the total number of item coverage of 606 (585-TBT and 21-SPS). Under the SPS, Japan had 18 items covered with the objective of Animal Health and 3 items under Human Health, both of these are National Standards. The items pertain to Articles of Iron and Steel, Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard. The SPS measures have been introduced owing to hygiene requirements.

Out of 585 items under the TBT measures, it had the highest coverage under the Consumer Safety category on 223 items, followed by human health (192 items) and labelling (108 items). Among the other important objectives which were covered by the TBT measures were Energy Conservation (17 items), environmental protection (15 items), harmonisation of standards (9 items) and technical standards (20 items). The Food Safety objective had the lowest coverage item.

TBT Measures in Environmental Goods in Japan

Technical Standards

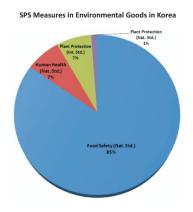
Techn

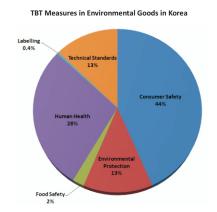
Figure 3: TBT and SPS Measures for Japan

4.b Korea

Republic of Korea stood at second position with 84.3 percentage NTMs incidence with a total number of items coverage of 589 (504 TBT and 85-SPS). Of the total 85 items under SPS measures, 72 items were covered by Food Safety (National Standard) having largest share in terms of percentage coverage. Human Health with National Standard and Plant Protection with International Standard covered 6 items each. Only 1 Item was covered by the Plant Protection with National Standard.

Figure 4: TBT and SPS Measures for Korea



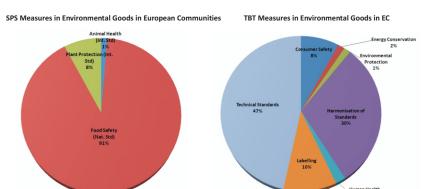


Korea also had a very high TBT coverage of 504 items. It was the Consumer Safety requirement which accounted for 219 items followed by Human Health category and Labelling. These three categories take most of the share of all the applied TBT in Korea. In this context it was interesting to note that after Japan it was Korea which had the second highest coverage of items under Human Health Protection (143 items). In respect of Environmental Protection it was noticed that it covered 65 items and Technical Standards covered 64 items while Food Safety related measures were applied on 11 items.

4.c European Communities

Having accounted for nearly 83% of the total product coverage under SPS and TBT the European Communities was ranked third among the selected nine countries in terms of frequency of NTMs with a total number of item coverage of 580 (502-TBT and 78-SPS). As mentioned earlier, the list of EGs were also dominated by NAMA goods.

Figure 5: TBT and SPS Measures for European Communities



EC applies SPS measures on 77 items of the total list of 699 items under EGs of which 70 items are related to Food Safety (National Standard). Among other category that has a major role to play is Plant Protection with International Standard (on 7 items).

Of the 502 items that are covered under TBT, a clear domination is seen in categories of Technical Standards and Harmonisation of Standards having 234 and 152 items respectively with 47% and 30% in terms of percentage shares. The other dominant categories are Consumer Safety and Labelling. Both of these covered 40 and 52 items respectively. Human Health and Energy Conservation and Environmental Protection were among the lowest priority objective for the EC with a combined total of 24 items.

4.d China

With the frequency of NTMs reading close to 80 % China was at the fourth position with the total coverage of 556 items (494-TBT and 62-SPS). In terms of distribution of shares across TBT and SPS measure, China, like the others showed domination of TBT measure on the EGs.

Of the total 62 items under the SPS measure in China, Food Safety accounted for the largest number of items i.e. 47 with a percentage share of 75%. Food safety was further distributed between the two major heads of national and international standards as 72% and 3% respectively. In terms of weights of national *vis a vis* international standards in the other two major heads like Animal Health and Plant Protection, the pattern of distribution seen is unlike Food Safety. In both these cases, we observed domination by international standard.

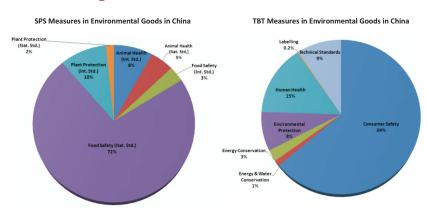


Figure 6: TBT and SPS Measures for China

In case of the TBT Measures, the Consumer Safety covered nearly all of this with 315 items with 64% coverage share. China had the highest number of items covered under the consumer safety. Human Health (74 items) followed by Technical Standards (46 items) and Environmental Protection (40 items) were other categories of TBT measures. Energy Conservation, Energy and Water Conservation and Labelling were least imposed categories by China.

4.e Brazil

Brazil accounted for fifth position in terms of frequency of NTMs with 75 % covering 606 items (432-TBT and 95-SPS). The SPS measures were divided into four categories. The first being food safety which accounted for the maximum number of items (89). In this category there was a clear bias towards the national standards which accounted for 74 items with (78% share). Animal Health (International Standard) had 4 items and the last was for the Plant Protection which accounted for 2 items.

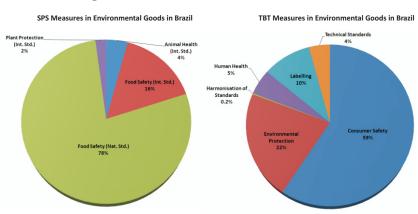


Figure 7: TBT and SPS Measures for Brazil

Under TBT measures, Brazil has a total coverage on 432 items. After China, Brazil is the second highest user of category of Consumer Safety (256 items), followed by Environmental Protection (93 items). It has 22 items under category of Human Health, 42 items on account of Labelling, 17 items under Technical Standards and the lowest under the head of Harmonisation of Standards with one item.

4.f United States of America

The USA ranked sixth in the descending order of frequency of NTMs, the percentage of product coverage was 74% with 518 items (432-TBT and 95-SPS). The USA has notified 81 items under various SPS measures, where 70 items (86% share) were under the Food Safety and 3 items (4%) on account of Plant Protection, both being national standards. Items under Animal Health were 8 in number. The domination of national standards can be observed across the major heads in EGs.

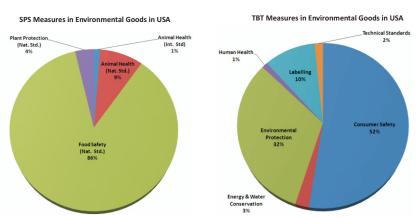


Figure 8: TBT and SPS Measures for the USA

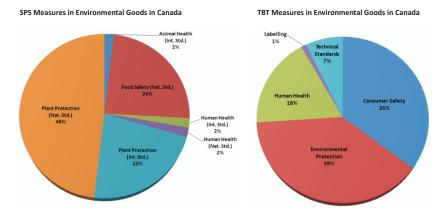
Of the 436 items under the TBT measure, the highest category was Consumer Safety (229 items) followed by Environmental Protection (140 items). This is second to Canada which has the highest number of items (150) covered un der Environmental Protection. There are 44 items under the Labelling and 11 items under Energy and Water Conservation. Human Health and Technical Standards covered 5 and 7 items respectively.

4.g Canada

With a frequency of NTMs of 63 % Canada has a total item coverage of 442 (388-TBT and 54-SPS). It was ranked seventh among the selected nine countries, in terms of the number of items covered.

Of a total of 388 items under the TBT measures, Canada recorded the category of Environmental Protection (150 items), highest number of items covered under this category. The other major categories were, Consumer Safety (137 items), Human Health (69 items), Technical Standards (28 items) and Labelling (4 items).

Figure 5: TBT and SPS Measures for Canada



Among the 54 items under the SPS measures, notified by Canada, 26 items are covered under the Plant Protection (national standard). This was the highest across the list of nine countries. In addition, the Plant Protection (with international standard) covered on 12 items. 13 items are covered under the Food Safety (national standard) followed by Animal Health, Human Health.

4.h India

India also had both kinds of NTMs with varying degrees with a total number of item coverage of 335 (347-TBT and 8-SPS). The SPS Measures was divided into two categories with Plant Protection accounting for 7 items (86% of the share) and Food Safety for one item (14% share). With the frequency of NTMs at 50.8%, it was less than the nine country average by 19 percentage points.

The TBT measures had a higher weight with around 347 items. The largest head was Technical Standard having a share of 82%. With 298 items in this category, it topped the list of nine countries (with EC at second position with 234 items), followed by Consumer safety 13% (47 items), environmental protection 4% (13 items) and others like energy conservation(2 items) and human health (3 items) together accounting for close to 1.6 %.

SPS Measures in Environmental Goods in India

TBT Measures in Environmental Goods in India

Food Safety (Int. Std.)

13%

Food Safety (Int. Std.)

14%

Plant Protection
(Int. Std.)

86%

Figure 6: TBT and SPS Measures for India

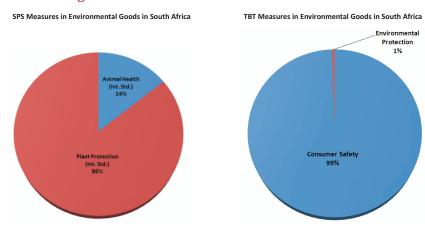
Source: CWS, WTO Web Portal on SPS and TBT

4.I South Africa

South Africa was the country having the least number of products covered under NTMs with a total number of 202 items (195-TBT and 7-SPS). With the 29% frequency of NTMs, South Africa also follows the same pattern as all the other countries with regard to distribution between the two measures, TBT and SPS in pattern of application under the list of EGs.

In both SPS and TBT South Africa had the least number of items, when compared to other selected countries. In SPS it has notified 1 item under the category of Animal Health (international standard), and 6 items under Plant Protection (international standard) accounting for 86% share of its total notified SPS items under the EGs.

Figure 7: TBT and SPS Measures for South Africa



In case of TBT measures on 195 items, it had only two categories under which these items were covered. Consumer Safety and Environmental Protection accounted for 194 items and 1 item respectively. 99 % share of the notifications are on Consumer Safety.

Conclusion

Removal of NTBs are important for the effective market access on environmental goods. During negotiations WTO Members have raised several specific cases of NTMs and these have been pointed out by the Chairman of CTESS in his March 2010 report to TNC. The report has very clearly stated:

'16. With respect to <u>non-tariff barriers</u>, there are some proposals on the table, relating in particular to the harmonization of standards on organic products⁴ and energy efficient goods.⁵ Some examples of NTBs were also mentioned in the context of the September 2009 workshop, including with respect to renewable energy products in the wind and solar sectors; these examples included: difficulty to obtain working visa; business licensing and registration; local content requirements; lengthy procedures at point of entry; non recognition of testing standards; and transiting procedures. Such examples could be reverted to in future discussions,⁶ and Members' constructive ideas and proposals will be required to make progress.'

From the findings above, it has become evident that the concerns of WTO Members are not imaginary, but real. It is evident that developed countries, which already have lesser duties on these 699 products have much higher frequency of NTMs with Japan (87%), EC (83%), USA (74%) and Canada (63%) in that order. At the same time, Republic of Korea which is second in rank followed by China and Brazil, are among the developing countries having higher frequency of use of NTMs. In this case-

⁴ JOB(07)/146 (Brazil, 1 October 2007). It should be noted that another proposal put forward refers to organic products as potential environmental goods of interest (JOB(09)/177, Peru, 27 November 2009).

⁵ TN/TE/W/75/Add.1 (Japan, 16 February 2010).

⁶ As suggested in JOB/TE/2 (Philippines, 16 February 2010).

study with a frequency average of 70% for all countries, it is only Canada (63%); India (53%) and South Africa (29%) which have a lesser number of NTMs than the 9 countries average. In fact South Africa and India have the least number of NTMs and thus would be more vulnerable to tariff reduction as they do not have effective non-tariff protection. At the same time they will not be able to reap the equitable market access benefit as the cost of compliance to NTMs would neutralise any advantage that is likely to come due to tariff liberalisation by other countries examined in this study.

In view of the above, India and South Africa will have the least advantage in expanding their exports and therefore without the removal of NTBs on the environmental goods under negotiation, there would not be any possible gains to them. Perhaps a similar situation may prevail for the rest of the developing countries and they need to assess the comprehensive gain not losing the sight of existing NTBs on these products.

It is important that the negotiations for reduction/elimination of tariffs are held parallel to the removal of NTBs. However, we do also recognise that a possibility of removal of all NTBs on these products by all the WTO members is remote as there are several reasons for their application. Therefore, one alternative for the members to consider is to agree to remove all such national standards where there are internationally harmonised standards or technical regulations. At the same time, on these items all such NTBs be removed where there is no internationally harmonised standards. Though at times, the progress for deciding the international standards has been questioned, at the present stage, this is the only logical way out to tackle the issue of NTBs on environmental goods.

It would also be essential for members to agree, in principle that mutual recognition for conformity assessment for accreditations of laboratories of exporting countries to issue the certificate of compliance would be concluded either during the course of negotiations or during the transition period of tariff reduction elimination. For this a commitment by the developed countries to transfer the necessary technology to developing countries, build their capacity for laboratories etc. would be essential. Developing country Members should also have the right to opt out of these commitments if at the end of the transition period, these have not been implemented in letter and spirit.

Lastly, it would be important for India and South Africa to build coalition with above countries and table a formal proposal to the WTO on the above lines. It is only when the developed countries take a firm commitment on removal of NTBs – parallel to removal of their tariffs, and build capacity of developing countries laboratories to issue the certificate of compliance on existing standards, the 'developmental objective' of Doha Round would see the light of the day.

Useful Web Links

- www.commerce.nic.in
 - www.wto.org
- www.unctad.org - www.worldbank.org
 - www.wipo.int
 - www.fao.org
 - www.unescap.org
- www.artnetontrade.org
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About the WTO Centre

The Centre for WTO Studies was set up in 1999. It is situated in IIFT since November, 2002. The objectives of the Centre are:

- To be a permanent repository of WTO negotiations related knowledge and documentation
- To conduct research on WTO and trade issues
- To interface with industry and Government through Outreach and Capacity Building programmes
- To act act as a platform for consensus building between stakeholders and policy makers

The Centre is currently engaged research on following WTO related subjects:

- Agriculture
- Intellectual Property Rights
- Agreement on Sanitary and Phytosanitary Measures
- Agreement on Technical Barriers to Trade
- Trade Facilitation
- Environment and Trade
- Subsidies including Fishery Subsidies
- Anti-dumping
- Regional Trade Agreements

More information about the Centre and its activities can be accessed on its website: http://wtocentre.iift.ac.in



Centre for WTO Studies

Indian Institute of Foreign Trade
IIFT Bhawan, B-21, Qutab Institutional Area, New Delhi-110016
Tel: 011-26564409

E-mail: editor_wtocentre@iift.ac.in