

# 보조금 및 상계조치 협정 해설

## 개 요

- 보조금 성립의 요건
  - 재정 지원 + 혜택
- 상계 조치 시행의 요건
  - 피해 + 인과 관계
- 상계 조치 조사
  - 반덤핑 조사와 유사

## **Article 1 보조금 정의**

1.1 subsidy shall be deemed to exist if:

(a)(1) financial contribution by a government or any public body

(i) direct or potential transfer of funds (e.g. loan guarantees);

(ii) government revenue foregone or not collected (e.g. tax credits);

(iii) provision of goods/services other than general infrastructure, or purchases goods;

(iv) a government makes payments to a funding mechanism, or

entrusts or directs a private body to carry out one or more of the type of functions (i) ~ (iii)

- normally be vested in the government and

- from practices normally followed by governments;

or

(a)(2) income or price support;

and

(b) a benefit conferred.

1.2 A subsidy shall be subject to 상계조치 대상, only if specific

## **Article 2 특정성**

2.1 In order to determine 'specific', the following shall apply :

- (a) explicitly limits access to a subsidy to certain enterprises
- (b) not specific, if established objective criteria or conditions
  - eligibility is automatic and
  - strictly adhered to.
  - clearly spelled out, capable of verification.
- (c) reasons to believe that the subsidy may in fact be specific,
  - use of a subsidy programme by a limited number of enterprises,
  - predominant use by certain enterprises,
  - the granting of disproportionately large amounts of subsidy to certain enterprises,
  - discretion has been exercised by the granting authority

\* account shall be taken of the extent of diversification of economic activities,  
length of time for the subsidy programme operation.

2.2 A subsidy limited to certain enterprises located in a designated geographical region shall be specific.  
tax rates by all levels of government entitled to do so shall not be specific.

2.3 수출보조금은 모두 specific.

2.4 특정성 결정은 shall be clearly substantiated on the basis of positive evidence.

### ***Article 3 금지보조금***

(a) subsidies contingent, in law or in fact, upon export performance;

\* subsidy is tied to actual or anticipated exportation or export earnings

The fact that a subsidy is granted to export enterprises is not considered to be an export subsidy

(b) subsidies contingent upon the use of domestic over imported goods.

### ***Article 4 Remedies***

4.1 타국의 수출 보조금 의심시 협의 요청 가능

4.2 요청 shall include available evidence with regard to the existence and nature of the subsidy in question.

4.3 Upon request ... shall enter into such consultations as quickly as possible.

The purpose of the consultations shall be to clarify the facts and  
to arrive at a mutually agreed solution.

4.4 협의 요청후 30일내 no mutually agreed solution has been reached,

- may refer the matter to "DSB" for the immediate establishment of a panel

4.5 panel may request the assistance of the Permanent Group of Experts with regard to whether the measure in question is a prohibited subsidy.

PGE's conclusions shall be accepted by the panel without modification.

- 4.7 If found to be a prohibited subsidy, the panel shall recommend to withdraw y without delay.  
- recommendation the time-period within which the measure must be withdrawn.
- 4.8 보고서 발행후 30일 이내 불상소시 DSB에서 채택
- 4.9 상소후 30일내 판정, 불가시 AB는 지연 사유 및 예상 시한 DSB에 통보  
60일 초과 불가 판결문 발표후 20일 이내 DSB 에서 채택
- 4.10 패널/상소 철회 판정후 지정 기일 이내 불철회시, 대응 조치 인가

### ***Article 5 Adverse Effects***

보조금을 통한 부정적 효과 초래 금지i.e.:

- (a) injury to the domestic industry of another Member;
- (b) nullification or impairment of benefits under GATT 1994;
- (c) serious prejudice to the interests of another Member.

## ***Article 6 Serious Prejudice***

6.1 Serious prejudice ..deemed to exist

(a) the total ad valorem subsidization of a product exceeding 5 per cent;

(b) subsidies to cover operating losses sustained by an industry;

(c) subsidies to cover operating losses sustained by an enterprise

- other than one-time non-recurrent measures

not to be repeated for that enterprise and

given merely to provide time for the development of long-term solutions to avoid acute social problems;

(d) direct forgiveness of debt, grants to cover debt repayment.

6.3 serious prejudice shall not be found, if not resulted in any of

(a) to displace or impede the imports of a like product into the subsidizing Member;

(b) to displace or impede the exports of a like product of another Member from a third country market;

(c) a significant price undercutting, price suppression, price depression or lost sales by the subsidized product ;

(d) subsidized commodity..an increase in the world market share ..as compared to the average share it had during the previous period of three years and this increase follows a consistent trend over a period.

6.4 "displacement or impeding of exports" shall include

a change in relative shares of the market to the disadvantage of the non-subsidized like product

"Change in relative shares of the market" shall include any of

- (a) increase in the market share of the subsidized product;
- (b) the market share ...remains constant in 무보조금시 하락 상황;
- (c) the market share ...declines, but 無보조금시보다 at a slower rate.

6.5 price undercutting shall include any case

comparison of prices of the subsidized product with

prices of a non-subsidized like product supplied to the same market.

The comparison shall be made at the same level of trade and at comparable times,

- due account being taken of any other factor affecting price comparability.
- if direct comparison not possible, ...may be demonstrated on the basis of export unit values.

6.6 serious prejudice 피해 주장 국가는 분쟁 상대국의 시장 점유비 변화 및 가격 동향 정보 제공 의무

6.7 아래 상황시 Displacement or impediment 불발생 간주

- (a) prohibition or restriction on exports of the like product from the complaining Member or on imports from the C.M into the third country market concerned;
- (b) 독점/국영 기업의 decision to shift, for non-commercial reasons, imports from the complaining Member to another country or countries;
- (c) natural disasters, strikes, transport disruptions or other force majeure in the complaining Member;
- (d) existence of arrangements limiting exports from the complaining Member;
- (e) voluntary decrease in export of the product from the complaining Member;
- (f) failure to conform to standards and other regulatory requirements in the importing country.

6.8 the existence of serious prejudice should be determined on the basis of the information submitted to or obtained by the panel.

## ***Article 7 Remedies***

7.1 타국 보조금으로 인한 피해 우려시 .. may request consultations.

7.2 A request shall include available evidence on

(a) the existence and nature of the subsidy in question, and

(b) injury, nullification or impairment, or serious prejudice

7.3 .. shall enter into such consultations as quickly as possible.

The purpose of the consultations shall be to clarify the facts of the situation and  
to arrive at a mutually agreed solution.

4.4 협의 요청후 30일내 no mutually agreed solution has been reached,

- may refer the matter to "DSB" for the immediate establishment of a panel

4.5 panel may request the assistance of the Permanent Group of Experts with regard to whether the measure in question is a prohibited subsidy.

PGE's conclusions shall be accepted by the panel without modification.

4.7 If found to be a prohibited subsidy, the panel shall recommend to withdraw without delay.

- recommendation the time-period within which the measure must be withdrawn.

4.8 보고서 발행후 30일 이내 불상소시 DSB에서 채택

4.10 패널/상소 철회 판정후 지정 기일 이내 불철회시, 보복 조치 인가

- 7.4 협의 요청후 60일내 M.A.S 미해결시
- 7.5 패널 구성후 120일 이내 보고서 회람
- 7.6 보고서 발행후 30일 이내 불상소시 DSB에서 채택
- 7.7 상소후 60일내 판정, 불가시 AB는 지연 사유 및 예상 시한 DSB에 통보  
90일 초과 불가 판결문 발표후 20일 이내 DSB 에서 채택
- 7.8 adverse effect에 대한 긍정 판결시, ..shall take appropriate steps to remove the adverse effects  
or shall withdraw the subsidy.
- 7.9 패널/상소 보고서 채택후 6개월 이내 if appropriate steps not taken, 대응 조치 인가

### ***Article 8, 9 non actionable subsidy***

\* 31조에 의거 2000. 1.1.부로 폐지

### ***Article 10 Application of Article VI of GATT 1994***

C.V..only be imposed pursuant to investigations

- initiated and conducted in accordance with this Agreement.

## ***Article 11 Initiation and Subsequent Investigation***

11.1 investigation to determine the existence, degree and effect of any alleged subsidy  
- shall be initiated upon a written application by or on behalf of the domestic industry.

11.2 An application shall include sufficient evidence of

- (a) a subsidy and, if possible, its amount,
- (b) injury, and
- (c) a causal link between the subsidized imports and the alleged injury.

The application shall contain such information:

- (i) 신청자 정보 the identity of the applicant and a description of the volume and value of the domestic production of the like product by the applicant. list of all known domestic producers, a description of the volume and value of domestic production;
- (ii) 보조금 수령 상품 정보 subsidized product, the names of the countries of origin or export in question, the identity of each known exporter or foreign producer and a list of known persons importing the product in question;

(iii) 보조금 관련 정보 evidence with regard to the existence, amount and nature of the subsidy in question;

(iv) 피해 정보 evidence that alleged injury, information on the evolution of the volume of the allegedly subsidized imports, the effect of these imports on prices of the like product in the domestic market and the consequent impact of the imports on the domestic industry,

11.3 ..shall review the accuracy and adequacy of the evidence ..

- to determine whether the evidence is sufficient to justify the initiation of an investigation.

11.4 An investigation shall not be initiated

- unless.. determined, the application ..made by or on behalf of the domestic industry.

- "by or on behalf of the domestic industry" = AD의 50% and 25% rule과 동일

11.5 조사개시 결정전 신청 사실 공개 금지

○ ..shall avoid... any publicizing of the application

- unless a decision has been made to initiate an investigation.

11.6 보조금 존재 및 피해 증거 충분시 신청 없이 직권 조사 개시 가능

○ If, in special circumstances, the authorities decide to initiate an investigation without application,

- they shall proceed only if they have sufficient evidence of the existence of a subsidy, injury and causal link.

## 11.7 보조금 및 피해 증거 동시 검토

- The evidence of both subsidy and injury shall be considered simultaneously
  - (a) in the decision whether or not to initiate an investigation and
  - (b) during the course of the investigation, 잠정조치 적용 가능 최선일 이전부터

## 11.8 제 3국 경유 수입시

- this Agreement shall be fully applicable and
- the transaction shall be regarded taken place between 원국가 and 수입국

## 11.9 신청서 기각 및 조사 중단

- application shall be rejected and an investigation shall be terminated promptly
  - if there is not sufficient evidence of either subsidization or of injury
- immediate termination where the amount of a subsidy is de minimis , or where the volume of subsidized imports, or the injury, is negligible.
- de minimis = less than 1 % ad valorem.

## 11.11 조사 기간

- 1년 이내, more than 18 months, after their initiation.

## ***Article 12 Evidence***

### 12.1

- ... shall be given notice of the information which the authorities require and  
ample opportunity to present in writing all evidence
- ...shall be given at least 30 days for reply to the questionnaire.
- 30일 연장 신청 가능 및 긍정 고려 의무
- evidence presented...shall be made available promptly to other interested Members or parties
- Right after initiation, application shall be provided to the known exporters and  
to the authorities of the exporting Member and to other interested parties involved

### 12.2. 문서 정보 우선

- 이해 관계자, 구두 정보 제공 가능 및 조사 당국 문서 제출 요구 가능
- Any decision .. can only be based on written information and arguments  
which were available to interested parties

### 12.3 관련 정보 열람 기회 보장 의무

- .. shall provide timely opportunities to see all information
  - that is relevant to the presentation of their cases,
  - that is not confidential
  - that is used by the authorities in investigation,

### 12.4 비밀 정보의 보호

- confidential information, by nature or by request, shall be treated as such by the authorities
- Such information shall not be disclosed without specific permission of the party submitting it.
- The authorities shall require ..to furnish non-confidential summaries
  - summaries shall be in sufficient detail for a reasonable understanding of the information submitted in confidence.
  - if not susceptible for summary, reasons ..must be provided.
- 비밀 보호 요청이 타당하지 않거나 제공자가 공개 및 요약 거부할 경우
  - the authorities may disregard such information
  - unless demonstrated.. that the information is correct.

## 12.5 제공된 정보의 정확성 확인

- the authorities shall .. satisfy themselves as to the accuracy of the information ...upon which their findings are based.

## 12.6 현지 실사

- 현지 실사 가능, if notified in good time to the Member in question and not objected
- ...may carry out investigations on the premises of a firm and may examine the records of a firm if
  - (a) the firm so agrees and
  - (b) the Member in question is notified and does not object.
- Annex VI shall apply
- ...shall make the results of such investigations, or shall provide disclosure thereof to the firms and may make such results available to the applicants.

## 12.7 이용 가능한 정보 이용

- In cases in which ...refuses access to, or does not provide, necessary information within a reasonable period or significantly impedes the investigation, preliminary and final determinations may be made on the basis of the facts available.

## 12.8 최종 판정전 핵심 사실 공개 및 의견 개진 기회 부여

- ..shall inform all interested Members and parties
  - of the essential facts which form the basis for the decision
- Such disclosure should take place in sufficient time for the parties to defend their interests.

## 12.9 이해 관계자

- "interested parties" shall include:
  - (i) an exporter or foreign producer or the importer of the product, or a (이들이 대다수 회원인) trade or business association; and
  - (ii) a producer of the like product in the importing Member or a (이들이 대다수 회원인) trade and business association
- exhaustive list, 필요시 추가 가능

## 12.10 소비자 의견 개진 기회 부여

- shall provide opportunities for industrial users of the product and
  - for representative consumer organizations,
  - to provide relevant information(subsidization, injury and causality)

## 12.11 영세 업체 고려

- due account of any difficulties of small companies, in supplying information requested, and
  - shall provide any assistance practicable.

## ***Article 13 Consultations***

13.1 ..before the initiation, 보조금 제공국 shall be invited for consultations

- with the aim of clarifying the situation and

- arriving at a mutually agreed solution.

13.2 ...shall be afforded a reasonable opportunity to continue consultations, with clarifying + arriving

13.3 협의 의무가 신속 진행 제한 불가

○ ...not prevented from proceeding expeditiously initiating the investigation,

reaching preliminary or final determinations, or

from applying provisional or final measures.

13.4 ...shall permit, upon request, 보조금 제공국 access to non-confidential evidence

## **Article 14 혜택에 근거한 보조금 규모 산정**

- 보조금 혜택 산정 방식, 법령으로 획정의무
- its application shall be transparent and adequately explained
- 보조금 유형별 혜택 산정 방식:
  - (a) government provision of equity capital
    - if the investment decision can be regarded as inconsistent with the usual investment practice of private investors;
  - (b) a loan by a government
    - if there is a difference between the amount that the firm pays on the government loan and the amount the firm would pay on a commercial loan
    - the benefit shall be the difference between these two amounts;
  - (c) a loan guarantee by a government
    - if there is a difference between the amount that the firm pays on a loan guaranteed by the government and the amount that the firm would pay on a commercial loan.
    - the benefit shall be the difference between these two amounts;
  - (d) the provision of goods or services or purchase of goods by a government
    - if the provision is made for less than adequate remuneration, or the purchase is made for more than adequate remuneration.
    - adequacy of remuneration shall be determined in relation to prevailing market conditions (including price, quality, availability, marketability, transportation and other conditions of purchase or sale).

## ***Article 15 Determination of Injury***

15.1 ..shall be based on positive evidence and

involve an objective examination of both

(a) the volume of the subsidized imports and its effect on 동종상품가격 and

(b) the consequent impact on the domestic producers

15.2 보조금 상품의 물량 및 효과

○ With regard to the volume of the subsidized imports,

- .. shall consider whether there has been a significant increase in subsidized imports, either in absolute terms or relative to production or consumption in the importing Member.

○ With regard to the effect of the subsidized imports on prices,

- .. shall consider whether there has been a significant price undercutting, depression, prevention price increases

- No one or several of these factors can necessarily give decisive guidance.

15.3 복수국 수입시 보조금 효과 누적 산정 가능 경우

(a) amount of subsidization of each country is more than *de minimis* (1%)

volume of imports from each country is not negligible and

(b) cumulative assessment is appropriate in light of the conditions of competition

#### 15.4 보조금의 국내 산업에의 영향 검토시 필수 고려 사항

- actual and potential decline in output, sales, market share, profits, productivity, return on investments, or utilization of capacity; factors affecting domestic prices; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital or investments and, in the case of agriculture, whether there has been an increased burden on government support programmes.
- This list is not exhaustive, nor can one or several of these factors necessarily give decisive guidance.

#### 15.5 보조금과 피해의 인과 관계

- .. must be demonstrated that the subsidized imports are.. causing injury
- The demonstration ...shall be based on an examination of all relevant evidence
- ...shall also examine any known factors other than the subsidized imports
  - volumes and prices of non-subsidized imports, contraction in demand, changes in the patterns of consumption, trade restrictive practices, competition, developments in technology, export performance, productivity

#### 15.6 effect of the subsidized imports shall be assessed

- separate identification of like product..on the basis of production process, producers' sales and profits
- If not possible, ...shall be assessed by the examination of the production of the narrowest group or range of products

15.7 determination of a threat of material injury shall be based

- on facts and not merely on allegation, conjecture or remote possibility.
- situation in which the subsidy would cause injury must be clearly foreseen and imminent
- threat of material injury 결정시 고려 요소:
  - (i) nature of the subsidy, trade effects likely to arise
  - (ii) significant rate of increase of subsidized imports;
  - (iii) sufficient disposable, imminent, increase in, capacity of the exporter;
  - (iv) prices to have a significant depressing or suppressing effect on domestic prices, and likely increase demand; and
  - (v) inventories
- No factors give decisive guidance but the totality of the factors considered

15.8 With respect to injury threatened, C.V measures shall be considered and decided with special care.

## ***Article 16 Definition of Domestic Industry***

### 16.1 국내 산업 정의

- be interpreted as the domestic producers as a whole of the like products or those of them whose collective output constitutes a major proportion of the total domestic production,
- ..may be interpreted as the rest of the producers
  - when producers are related to the exporters or importers or are themselves importers of the products,

### 16.2. 국내 시장이 복수의 경쟁 시장으로 분할된 경우

- producers within each market may be regarded as a separate industry if
  - (a) the producers within such market sell almost all of their production in that market, and
  - (b) the demand in that market is not .. supplied by producers located elsewhere
- In such circumstances, injury may be found even where a major portion of the total domestic industry is not injured, if
  - there is a concentration of subsidized imports into an isolated market and
  - subsidized imports are causing injury within such market.

### 16.3 시장 분할시 상계관세 징수

- shall be levied only on the products ..for final consumption to that area
- 국내법상 분할 시장별 징수 불가, .. may levy ..without limitation only if
  - (a) given an opportunity to cease exporting at subsidized prices to the area concerned and
  - (b) such duties cannot be levied only on products ..which supply the area in question.

### 16.4 관세 동맹 등 단일 시장 등은 전체를 domestic industry 로 취급

## **Article 17 Provisional Measures**

17.1 잠정 조치 적용 가능, only if:

- (a) an investigation initiated, public notice given, adequate opportunities given to submit information and make comments;
- (b) preliminary determination that a subsidy, injury, causality exists; and
- (c) necessary to prevent injury.. during the investigation.

17.2 잠정 조치 형태: provisional C.V duties, cash deposits or bonds

17.3 .. shall not be applied sooner than 60 days from 조사 개시일

17.4 ... shall be limited to as short as possible, not exceeding 4개월

## **Article 18 Undertakings**

18.1 가격 인상 약속시 조사 중단 또는 종료 가능, 단 :

- (a) 수출국 보조금 철폐 제한 동의or take other measures concerning its effects; or
- (b) ..revise its prices so that the injurious effect is eliminated

Price increases .. shall not be higher than necessary to eliminate subsidy

desirable that the price increases be less than subsidy, if adequate to remove the injury

18.2 Undertakings shall not be sought or accepted

- unless ..made a preliminary affirmative determination of subsidization and injury caused by it and, have obtained the consent of the exporting Member.

18.3 Undertakings offered need not be accepted

- if considered acceptance impractical,
  - great number of exporter, general policy etc
- ..shall provide the reasons non-acceptance of an undertaking, and give an opportunity to make comments thereon.

18.4 If undertaking accepted,

- the investigation ..shall be completed if 수출국 so desires or  
수입국 so decides
- In such a case, if negative determination made, undertaking shall lapse,
  - except such determination is due in large part to the undertaking.
  - In such cases, undertaking may be maintained for a reasonable period
- if affirmative determination made, undertaking shall continue

18.5 수입국, 가격 인상 제안 가능

- but, shall not be forced to
- 위 경우, ..shall in no way prejudice the consideration of the case
- However, ..free to determine that a threat of injury is more likely, if the subsidized imports continue.

18.6 가격 인상 약속 기업에 대한 자료 등 요청권

- ..require to provide periodically information relevant to the fulfilment of undertaking, and  
to permit verification of pertinent data
- In case of violation, ... may take expeditious actions i.e provisional measures using the best information available.
- In such cases, definitive duties may be levied not more than 90 days before the P.M,
  - shall not apply to imports entered before the violation

## ***Article 19 Imposition and Collection of Countervailing Duties***

19.1 If.. makes a final determination of subsidy+injury+causality, it may impose a C.V duty  
- unless the subsidies are withdrawn.

19.2 상계관세 부과 여부 및 규모(보조금 상당 또는 이하)는 수입국 재량

- countervailing duty, the amount...to be made by importing Member
- .. desirable i) that the imposition should be permissive in the territory of all Members,
  - ii) duty should be less than the subsidy if adequate to remove the injury
  - iii) procedures to consider domestic interested parties adversely affected

19.3 관세 징수

- ..shall be levied, on a non-discriminatory basis on imports of such product found to be subsidized and causing injury,
  - except as to imports renounced any subsidies in question or undertakings accepted.
- Any exporter subject to C.V but not investigated ..., shall be entitled to an expedited review
  - to promptly establish an individual rate

19.4 No C.V duty shall be levied.. in excess of the amount of the subsidy, calculated in terms of subsidization per unit

## ***Article 20 Retroactivity***

20.1 .. shall only be applied to products entered for consumption, after the decision enters into force

20.2 상계 관세는 잠정 관세 적용 기간까지 소급 적용 가능

- Where a final determination of injury is made, or
- (threat of injury 판정의 경우), where the effect of the subsidized imports would have led to a determination of injury

20.3 If C.V duty > cash deposit or bond, the difference shall not be collected

If C.V duty < cash deposit or bond, the excess shall be reimbursed

20.4 피해 위협, or material retardation 판정시(but no injury has yet occurred)

- C.V duty may be imposed from 동 판정일
- cash/bond deposit made during the period of P.M shall be refunded

20.5 if negative determination, cash/bond deposit made during the period of P.M shall be refunded

20.6 잠정조치 부과일 90일전 국내 소비용 수입분에 상계 관세 소급 산정 가능

- injury difficult to repair is caused by massive subsidized imports in a relatively short period
- where deemed necessary, in order to preclude the recurrence of such injury

## **Article 21 징수 기간 및 재심**

21.1 C.V duty shall remain only as long as and to the extent necessary to counteract

21.2 재심

- ..shall review the need for the continued imposition of the duty,
  - on their own initiative or,
  - upon request
- ..have the right to request to examine
  - necessity of the continued imposition
  - likelihood of injury, if removed or varied
- If determined that C.V duty is no longer warranted, ..terminated immediately.

21.3 관세 부과 기간

- C.V duty shall be terminated on a date not later than five years
  - from date of imposition or
  - from date of the most recent review covered subsidization+ injury
- unless determined that the expiry ..be likely to lead to continuation or recurrence of subsidization and injury in a review initiated
  - before that date on their own initiative or
  - upon request within a reasonable period prior to that date
- The duty may remain in force pending the outcome of such a review.

## ***Article 22 Public Notice and Explanation of Determinations***

### 22.1 조사 개시전,

- 수출국 + shall be notified and
- a public notice shall be given.

### 22.2 A public notice 포함 요소:

- (i) 해당 상품 및 수출국;
- (ii) the date of initiation of the investigation;
- (iii) subsidy to be investigated;
- (iv) a summary of the allegation of injury;
- (v) 수출국, 이해 당사자 회신 주소; and
- (vi) 의견 제출 시한

### 22.3 공고, 통지 계제 및 대상

- Public notice shall be given of
  - preliminary or final determination
  - decision to accept an undertaking and termination
  - termination of a C.V duty
- ...shall set forth, in detail findings and conclusions on fact and law considered
- ...shall be forwarded to 수출국 + 이해당사자

## 22.4 잠정 조치 공고

- ..shall set forth..detailed explanations for the preliminary determinations on subsidy +injury  
shall refer to ..fact+law led to arguments being accepted or rejected
- ..shall,..contain in particular:
  - (i) the names of the suppliers or, supplying countries;
  - (ii) a description of the product;
  - (iii) the amount of subsidy and the basis of determination;
  - (iv) considerations relevant to the injury;
  - (v) the main reasons leading to the determination.

## 22.5 조사 종결 중단 공고 포함 요소

- fact+ law+ reasons on the imposition of final measures or undertaking
- information in paragraph 4, + reasons for the acceptance or rejection of relevant arguments or claims

## 22.6 가격 인상 약속으로인한 조사 종결/중단 공고

- shall include (in addition to 22.5)...non-confidential part of this undertaking

## ***Article 23 Judicial Review***

- C.V 관련 국내법규에 judicial, arbitral or administrative tribunals or procedures 마련
- .. shall be independent of the authorities for the determination or review, and  
..shall be provided to all interested parties

## ***Article 24 보조금 및 상계관세 위원회***

### ***Article 25 Notifications***

25.1 .. notifications of subsidies shall be submitted not later than 30 June of each year

25.2 Members shall notify any subsidy, which is specific.

25.3 ..should be sufficiently specific to evaluate the trade effects and  
to understand the operation

shall contain:

- (i) form of a subsidy (i.e. grant, loan, tax concession, etc.);
- (ii) subsidy per unit or, total amount or annual amount;
- (iii) purpose of a subsidy;
- (iv) duration, any time-limits;
- (v) statistical data for the trade effects

25.4 if 25.3 points not addressed, an explanation shall be provided in the notification itself.

25.5 the notifications should be organized by product or sector.

25.6 if considered no measures to notify...shall so inform

25.7 notification, not prejudge legal status, effects, nature of the measure

25.8 Any Member may request information on nature + extent of any subsidy by another Member  
explanation of the reasons ..considered not to be notified

## 25.9 정보 제공 의무

- Members so requested shall provide
  - such information, quickly+comprehensively
  - additional information, if requested
  - details to assess their compliance with this Agreement
- if considers..not been provided, may bring the matter to the Committee.

## 25.10 통보 대상 보조금 불통보 판단시

- Any Member ...may bring the matter to the attention of 불통보국
- If not thereafter notified promptly, ..may bring the subsidy to the Committee.

## 25.11 위원회 보고/통보 사항

- all preliminary or final actions taken with respect to C.V duties.
  - shall be available ... for inspection by other Members.
- any countervailing duty actions, on a semi-annual basis,
- authorities to initiate and conduct investigations and
- procedures governing the initiation and conduct of investigations.

## **Article 26~32 기타**

## ANNEX I

### ILLUSTRATIVE LIST OF EXPORT SUBSIDIES

- (a) direct subsidies to a firm + industry contingent upon export performance.
- (b) Currency retention schemes or any similar practices which involve a bonus on exports.
- (c) favorable internal transport and freight charges on export shipments.
- (d) provision of products or services for use in the production of exported goods
- (e) exemption of direct taxes(wages, profits, interests, rents, royalties, charges) on 수출품
- (f) special deductions directly related to exports or export performance, over and above those granted in respect to production for domestic consumption
- (g) The exemption or remission of indirect taxes for exported products
- (h) The exemption, remission or deferral of prior-stage cumulative indirect taxes on goods or services used in exported products
- (k) export credits at rates below those which they actually have to pay for the funds so employed
- (l) Any other charge on the public account constituting an export subsidy

### ANNEX II~VII 기타