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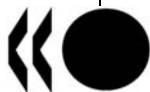

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ABSTRACT

Prices for commodities such as minerals and metals have increased significantly over the past few years. At the same time, there has also been an increase in restrictions on the export of raw materials which has led policy makers and business people to address free trade of raw materials. This paper provides information on the present situation regarding the use of export restrictions and international disciplines on these measures. Export restrictions are maintained to achieve diverse policy objectives, including environmental protection or conservation of natural resources, promotion of downstream processing industries, controlling inflationary pressures, and for fiscal receipts reasons. Export restrictions take various forms such as export duties, quantitative restrictions, and licensing requirements. The number of countries applying export duties over the period 2003-2009 was higher than in previous years and that such duties were introduced primarily by developing and least developed countries. Under the current WTO rules, unlike quantitative export restrictions which are in principle prohibited, there is no substantive discipline on export duties, although there have been efforts to revise this at the multilateral and bilateral levels. The WTO accession process imposes several disciplines. Export restrictions have also been discussed during the DDA negotiations in both NAMA (Non-Agricultural Market Access) and agriculture negotiations. Several regional trade agreements (RTAs) went beyond the WTO by including prohibition of export duties. Export restrictions, by creating a differential between the price available to domestic processors and the price charged to foreign processors, provide domestic processing industries with an advantage. Although several governments apply export restrictions to achieve diverse policy objectives, not all rely on such restrictions. Alternative policy options with different trade impacts are used. In view of the significant impacts of export restrictions on global supply chains, transparency on the use and implementation of such measures should be substantially improved.

Keywords

Export restrictions, export duties, quantitative restrictions, export licensing, raw materials, food security, social objectives, conservation of natural resources, tariff escalation, terms-of-trade, fiscal receipts, trade policy review, accession, regional trade agreements (RTAs), Doha development agenda (DDA), Non-agricultural market access, transparency, subsidy, WTO disciplines.

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EXECUTIVE SUMMARY

This study updates previous OECD work on export restrictions. Its main purpose is to provide information on the present situation regarding the use of export restrictions and international disciplines on the measures. New material provided here is mostly based on WTO Trade Policy Review (TPR) papers.

Export restrictions are maintained to achieve diverse policy objectives, including environmental protection or conservation of natural resources, promotion of downstream processing industries, controlling inflationary pressures, and for fiscal receipts reasons. Export restrictions take various forms such as export duties, minimum export prices, and reduction of VAT rebates which directly affect export prices. Other forms include export bans, quotas, and licensing requirements which affect export volumes.

A number of trends concerning the use of export restrictions can be identified from a review of WTO TPR country reports. One observes, for example, that the percentage of countries applying export duties over the period 2003-2009 was higher than in previous years and that such duties were introduced primarily by developing and least developed countries; examples of items most subject to export duties were mineral and metal products, forestry, fishery and agricultural products, as well as those made from leather, hide and skin. It also becomes apparent that when compared to export duties, quantitative restrictions were more broadly used for social policy objectives, such as environmental protection or conservation of natural resources.

Under the current WTO rules, unlike quantitative export restrictions which are in principle prohibited, there is no substantive discipline on export duties, although there have been efforts to revise this at the multilateral and bilateral levels. The WTO accession process does impose, however, several disciplines as evidenced by the Chinese accession process. Export restrictions have been also discussed during the DDA negotiations in both NAMA (Non-Agricultural Market Access) and agriculture negotiations. Several regional trade agreements (RTAs) went beyond the WTO by including prohibition of export duties.

Export restrictions result in losses of efficiency by inducing too much production in the exporting country's downstream industry. Such measures also have income redistribution effects by penalizing exporters of the restricted product while benefiting domestic processing industries. The measures create a differential between the price available to domestic processors and the price charged to foreign processors, and thus provide domestic processing industries with an advantage.

When designing export restrictions, several factors should be carefully considered: (1) whether the measures are effective in achieving intended policy objectives; (2) whether the benefit of the measures outweighs the cost; and (3) whether the measures achieve the objectives in the least trade distorting ways. Considering that export duties and quantitative restrictions are substitutable, more attention is necessary regarding uneven discipline between these measures. In view of the significant impacts of export restrictions on global supply chains, transparency regarding the use and implementation of the measures should be substantially improved.

I. Introduction

1. In recent years, export restrictions have continued to attract the attention of trade policy makers, both as a perceived means to achieve certain objectives and because of perceived gaps in international disciplines on their use. For example, following the peso devaluation in 2002, Argentina once again applied export duties to all exports in order to cushion the effects of exchange-rate fluctuations on domestic products and to counter the sharp fall in tax revenue. After successive increases in rates, the applicable duties were 5, 20, 15, 20, 25 and 45% (depending on products) as of mid-2006.[1] In 2007, China eliminated value added tax (VAT) rebates on exports for 553 items to restrain the export of products regarded as highly energy consuming, highly polluting, and consuming large amount of raw materials.[2] Since 1999, Cameroon has gradually prohibited exports of logs in order to promote the processing industry. From 1999 until the prohibition of log exports in 2004, a certificate of registration had to be obtained to export timber; this was intended to ensure that 70% of production was processed locally and only 30% of the annual harvest exported as logs.[3] These examples display various objectives and methods by which governments apply export restrictions.

2. By affecting the price and quantity of trade, export restrictions produce trade distorting effects in the same way as import restrictions, but their incidence differs. However, multilateral disciplines on export restrictions are not as clearly defined as those on import restrictions. The WTO accession negotiation in general complemented disciplines on export restrictions, especially regarding export duties. During the Doha Development Agenda (DDA) negotiations, countries communicated their positions on the scope and modalities of future negotiations, *inter alia* in the case of export restrictions. Bilateral negotiation of RTAs has been another channel for providing more discipline.

3. On the basis of this background, this paper offers an overview of the current situation, as well as updating two previous papers on export restrictions which described the situation as of 2002.[4] The present paper analyses factual information of such measures based on Trade Policy Review (TPR) reports and describes key findings. Current discipline on export restrictions in the WTO is examined. It also analyses recent trends with respect to disciplines at both the bilateral and multilateral levels. Finally, this paper provides policy considerations regarding such measures.

II. Definition

4. Defining the term "export restriction" is the first challenge. A panel under the WTO Dispute Settlement Understanding, in the context of the application of the Subsidies and Countervailing Measures (SCM) Agreement, delineated the scope of "export restraint" as "a border measure that takes the form of a government law or regulation which expressly limits the quantity of exports or places explicit conditions on the circumstances under which exports are permitted, or that takes the form of a government-imposed fee or tax on exports of the products calculated to limit the quantity of exports.[5]" The WTO's Trade Policy

1. See WTO Trade Policy Review Report by the Secretariat on Argentina (WT/TPR/S/176).

2. In China, exporters are entitled to VAT rebates although VAT is not necessarily rebated fully on exports. When VAT rebate rates on exports are lower than the VAT rates actually paid, the difference between the two rates constitutes a levy on exports. See WTO Trade Policy Review Paper on China (WT/TPR/S/199).

3. See WTO Trade Policy Review Report by the Secretariat on Cameroon (WT/TPR/S/187).

4. Analysis of non-tariff measures: the case of export duties, TD/TC/WP(2002)54/FINAL and Analysis of non-tariff measures: the case of export restrictions, TD/TC/WP(2003)7/FINAL.

5. This case deals with the relation between export restrictions and subsidy. The question was whether US regulations that treat a restraint on exports of a product as a subsidy to other products made using or incorporating the restricted product was consistent with the WTO SCM Agreement (WT/DS194/R).

Review (TPR) papers deal with export restrictions in the section on "measures directly affecting exports." Under this heading, in addition to export-incentive measures (*i.e.* export subsidies; duty and tax drawback; export processing zone; export finance, insurance and guarantees; and other export promotion measures), the TPRs cover export-restrictive measures (typically, export prohibitions, export quotas, export licensing, export duties and levies, and minimum export prices). Considering the fact that minimum export price and reduction of VAT rebates have similar effects as other traditional export restrictions, this paper follows the broader definition of export restriction used in the WTO TPR papers.

5. One of the most popular forms of export restrictions is export duties. This paper makes no distinction between the terms "export duties" and "export taxes." Both are used here in the sense of (customs) duties on export. This does not include tax credit on exports, which might be well discussed as export subsidies in the context of the Agreement on Subsidies and Countervailing Measures. A variety of similar or complementary terms also exist, such as export tariffs, export fees, export charges, and export levies. However, this paper prefers "export duties" or "export taxes" to the others.

6. Export duties can take different forms. It can be an *ad valorem* tax, specified as a percentage tax of the value of the product; or a specific tax, specified as a fixed amount to pay per unit of a product. All types of export taxes have the effect of raising the cost of exports, and thereby reducing the volume of exports.[6] As shown below, minimum export price and reduction of VAT rebate rates may produce effects similar to export duties.

7. Other forms of export restrictions directly affect the quantity of exports. The most extreme case of restrictions is export prohibition. Export quotas are restrictions or ceilings imposed by an exporting country on the total volume of certain products. Export license requirements establish that an application or other documentation should be submitted as a condition for exportation and depending on whether license acquisition is automatic, the requirements may affect the volume of exports. However, despite the potentially negative impact on exports, export licensing has drawn relatively less attention, partly because it is difficult to acquire information on this measure. Enhancing transparency on export licensing was proposed during the WTO DDA negotiations.

III. Use of export restrictions during 2003-2009

8. The most systematic information available on export restrictions is found in Trade Policy Review (TPR) country reports. TPR reports of WTO members include a section on measures affecting exports, and more or less address export duties, quotas, licensing and other similar measures. The contents vary reflecting each country's situation at the time the reviews were undertaken. Therefore, it is difficult to compare between members and to draw quantitative conclusions; certain tendencies can be observed, however, from these reports.

A. Export duties and other measures affecting export prices

9. The number of countries applying export duties (65 of 128 WTO members) during 2003-2009 is higher than it was in the previous analysis (39 of 100 WTO Members during 1997-2002). On a regional basis, the increase in the number of countries imposing export duties is clear regarding the Americas and

6. Export duties should be distinguished from fees and formalities, prohibiting fees and other charges rendered in connection with exportation (or importation) that are addressed under Article VIII (a) of the GATT 1994. It stipulates that fees and other charges shall not represent an indirect protection to domestic products or a taxation of imports or exports for fiscal purposes. It applies to all fees and fomalities whatever its nature, but explicitly states that "export duty" is excluded from the application. Therefore, a distinction should be drawn between export duties and fees or charges, even though in specific cases the substance of the measures might be similar and thus difficult to distinguish.

Africa, where in 1997-2002 the numbers were 9 out of 26 and 17 out of 26 countries respectively.[7] As was the case in the earlier 2002 analysis, export duties were imposed mainly by developing and least developed countries during 2003-2009 period (Table 1).

Table 1. Number of countries applying export duties, by regions and other groupings (2003-2009)

	Number of WTO Members reviewed by TPRB	WTO Members imposing export duties
Europe/Middle East	39	4
America	31	18
Asia/Pacific	23	13
Africa	35	30
Total	**128**	**65**
LDCs	25	21
OECD	31	4
Others	72	40

Note: TPR reports from 2003 to 2009. Some Members were reviewed two or three times, but are here counted as one. The EU is counted as 25 (considering 2 other countries were under TPR review during this period before they became EU members).

10. The items most affected by export duties are agricultural products, mineral and metal products, leather, hide and skin products, forestry products, and fishery products. (Table 2)

Table 2. TPR Summary of current situation on export duties, by product (2003-2009)

Selected products	Number of WTO members applying export duties (based on 65 TPRs)
Forestry products	15
Fishery products	13
Mineral products, metals, precious stones	28
Leather, hides and skins	17
Agricultural products (sugar, coffee, etc)	36

TPR reports do not specify precise HS number of products subject to export duties. Therefore, this classification is based upon the description of the products in the reports. In this table, hides and skins have been grouped with leather rather than agricultural products. Products listed are not exhaustive; Comprehensive details are in Annex 1.

B. Quantitative restrictions

11. TPR country reports describe export prohibitions and export licensing in various ways. Because of the variety of length of the sections in the member reports, it is hard to analyse these points quantitatively, although certain tendencies can be observed. It is noted that no systematic distinction between automatic and non-automatic export licensing is made in these reports and that export prohibitions and licensing are being reviewed jointly.

12. In many cases, quantitative restrictions are applied by governments in relation to Articles XI:1(a), XX and XXI of GATT 1994. This includes conservation of exhaustible natural resources, environmental

7. The Members reviewed in previous and present analysis are different, and the increase in the numbers results partially from the fact that there were Members not subjected to analysis during 1997-2002. Still, several Members which did not maintain export duties during 1997-2002 applied new measures during 2003-2008.

protection, and control of weapons and arms trade. Where there are multilateral agreements or arrangements, the legitimacy of export restrictions is well recognised, particularly in such areas as security, life, public health, safety and environmental reasons. A good example is CITES, the convention on international trade of endangered species of fauna and flora. This explains why most WTO members maintain quantitative restrictions regarding exports of some products. Even countries which do not apply export duties generally maintain quantitative restrictions on some exports. To a lesser degree, quantitative restrictions are used for industrial policy objectives to help develop higher value-added downstream industries. (See Annex 2 for comprehensive details.)

13. In OECD (2003), around 20 Members described export quotas in response to restrictions by importing members under the WTO Agreement on Textiles and Clothing (ATC). However, 1 January 2005 marked the end of the ten-year transition period towards the elimination of quantitative restrictions on imports of textile and clothing under the WTO ATC. Therefore, export quotas for this purpose disappeared in many countries. International commodity agreements or arrangements are also stated as justification for measures taken for agricultural products — such as sugar and coffee — diamonds and crude oil.[8]

Box 1. Illustrative list of rationales for export restrictions in TPRs

1. Export restrictions for non-economic reason: security

- The United Nations Security Council Resolutions (*e.g.* sanctions against particular countries)
- The Convention on Chemical Weapons
- The Treaty on Nuclear Non-Proliferation
- Multilateral export control arrangements (the Australia Group (to prevent the spread of chemical and biological weapons); the Missile Technology Control Regime; the Nuclear Suppliers Group; the Zangger Committee (control of nuclear materials and related high technology); the Wassenaar Arrangement (control of exports of conventional weapons and dual use products)

2. Export restrictions for non-economic reason: life, public health, safety, and environmental reason

- The Basel Convention on the Transboundary Movement of Hazardous Waste and their Disposal
- The Convention on International Trade in Endangered Species of Fauna and Flora (CITES)
- The Montreal Protocol on Substances that Deplete the Ozone Layer

3. Export restrictions for economic reasons but in accordance with international or bilateral agreements or arrangements

- International commodities agreements on sugar, coffee, and petroleum

4. Export restrictions for maintenance of adequate supply of essential products; or for promotion of downstream industries

- Forestry products (such as log, timber)
- Fishery products (including seasonable restraint for a biological rest period of fish)
- Mineral products, metals, precious stones
- Hides and skins and leather
- Agricultural products (seasonal measures are introduced in some cases).

Note: This list is illustrative, not exhaustive.

8. For example, the Kimberley Process Scheme certifies the origin of rough diamonds so as to prevent rebel groups and their rivals from financing their war from diamond sales.

C. *Major policy objectives*

14. The major policy objectives of export restrictions are:

- Fiscal receipts or revenue purposes (export duties).

  - Export duties may be seen as a reliable source of revenue, particularly in LDCs.[9] The relative ease of implementing tax regulations through customs may make this an attractive option for governments. Especially when international price is high, applying high tax rates is sometimes used to address equity issues.

  - This source of revenue is becoming less important for many countries. Although TPR reports do not provide consistent data for all countries, the share of export duties in government revenue is falling in several countries. In Ghana, the share of export duties in total government revenue decreased from 11.4% (1998) to 2.3% (2005). In Thailand, the contribution of export taxes to government revenue was only 0.3% of total tax revenue in 2005/06. The Philippine authorities also indicated that revenue from export taxes was minimal.

  - The exception is Argentina. Between 2002 and 2005, income from export duties represented 9.9% of total public revenue. Following the peso devaluation in 2002, all Argentine exports were again made subject to export duties. Since 2002, successive resolutions have altered export tax rates, with increases on a significant number of products. As of mid-2006, the applicable duties were 5, 10, 15, 20, 25 and 45% on the f.o.b. value, depending on the products in question. However, during the TPR Q&A in 2007, several Members questioned the necessity of this high tax rates considering change of the economic situation during the last five years.

- To protect and promote downstream processing industries by providing domestic industries with cheap raw materials and inputs.

  - Even in cases where countries do not present this as an explicit policy objective, this can be a major implicit motivation for export restrictions. Either export duties or quantitative restrictions are used for this purpose.[10] Still, considering the fact that the price differential between domestic and export price is the key component for this purpose, export duties are preferred for this purpose.

  - Export restrictions provide downstream processing industries with an advantage. Differential export duty rates play an important role in this regard: higher rates for raw materials or input products while lower rates apply for finished products. For example, in Argentina the export duty rates for soybean, soybean oil and biodiesel were 27.5%, 24.5%, and 5% respectively as of 2007.[11] The price advantage provided to domestic downstream

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9. Among the 25 LDCs under TPR review between 2003-2009, 21 countries maintained export duties.

10. For example, the WTO TPR paper provided that one of the major objectives of Indonesia's quantitative restrictions was to promote higher value-added downstream industries. Mongolia's export prohibition of raw hides and cashmere was also maintained to protect domestic processors.

11. The rationale for differential export taxes was discussed during TPR process. When asked for the reason for maintaining differential export taxes, Argentina stated that its existence and permanence was closely linked to the payment capacity of each industry. Argentina further provided that the export tax rate differential was an

industries can distort and reduce competition in both domestic and foreign markets. (OECD, 2009c).

- Social policy objectives, such as environmental protection or conservation of natural resources
  - This is the most popular and basic policy objective of quantitative restriction on exports. For these objectives, limiting the volume of trade is the key factor and that is why quantitative restrictions are preferred in this regard. Still, to a lesser degree, export duties are also used to achieve these policy objectives.[12]
  - As stipulated in Article XX of GATT 1994, this objective is consistent with WTO rules under certain conditions.[13] Therefore, even quantitative restrictions, which are generally prohibited, can be justified if such measures meet certain conditions of WTO provisions.
  - During the questions and answers exercise of the TPR, the Chinese government explained that the application of interim export duties and the reduction of VAT rebates were aimed at reducing exports of products that are highly energy consuming and polluting. Some Members questioned the effectiveness of these measures, displaying concern that such measures could result in increased domestic supply of products without a reduction in production.[14] The Indonesian government stated environmental conservation as the rationale for its export taxes on logs. In response to this justification, the TPR report pointed out that lowering domestic log prices by export taxes would encourage processors to expand production, but reduce the financial incentives for processors to adopt efficient, less wasteful technology and processing practices, and that the incentives for owners of natural resources to engage in conservation practices were diminished. Therefore, the export taxes risk reducing incentives both for owners and processors to conserve and use natural resources efficiently.[15]
  - Objectives such as conservation of natural resources could be effectively addressed with export restrictions if they actually result in a production decrease. However, without corresponding measures to restrain domestic consumption, an export restriction does not always lead to a decrease in production (OECD, 2009b).[16] In this regard, regulation on production itself, rather than on trade, is an alternative option considering that market

instrument permitted by WTO rules and was equivalent to taxes on imports or the tariff escalation applied by the majority of importing countries to stop entry of processed products.

12. According to the TPR report on Angola, the authorities indicated that export duties were levied for the purpose of environmental protection, particularly of flora and fauna.

13. This policy consideration is reflected in Article XX(g) of GATT 1994 which allows exceptional quantitative restrictions if such measures are made effective in conjunction with restrictions on domestic production or consumption.

14. See WTO Trade Policy Review Minutes of Meeting on China (WT/TPR/M/199/Add.1)

15. See WTO Trade Policy Review Report by the Secretariat on Indonesia (WT/TPR/S/184)

16. Although China applied export restrictions on molybdenum for conservation purposes, the production of molybdenum in China has risen continuously, making the measure ineffective in fulfilling the stated policy objective.

imperfections arise in the production stage regardless of the domestic or international destination of the products.[17]

- Controlling inflationary pressures and securing domestic supply (especially regarding agricultural products for food security).

  - An increase in the international price of a commodity may create inflationary pressures. Several governments rely on export restrictions as a policy tool to keep inflation under control and thus maintain stable price for basic products. An export restriction, by increasing domestic supply, reduces the domestic price of the product, thus partially offsetting the inflationary pressures coming from higher prices abroad.[18] However, such measures when applied by large countries that can influence world prices can have a negative impact on the welfare of trading partners, especially those of small countries, by reducing the supply to the world market and thus amplifying the negative aspects of the initial high price (OECD, 2009c).

  - Several governments responded to high food prices in 2007/08 with more trade-friendly policy options. One of the most common policy responses has been to reduce or suspend import tariffs on food products. Another response has been targeted cash transfers to vulnerable groups. (FAO, 2008 and OECD, 2009a)

- Other objectives: improving terms-of-trade and counteracting tariff escalation.

  - An export tax on a particular commodity can improve the country's terms-of-trade — the relative price of a country's exports compared to its imports — when applied by a large country that has market power. Such a measure increases the world price of the commodity, thus allowing the country to import more for each unit of the exported commodity.

  - Many developing countries, which represent a small fraction of world exports in a particular commodity, do not possess such market power. This objective can be achieved under the assumption that other countries do not retaliate by raising tariffs themselves (Piermartini, 2004). Considering the difficulty of calculating optimal tax rates, there is also a risk that application of too high rates will lead to a large welfare loss of the exporting country (Piermartini, 2004 and OECD, 2009c).

  - Export restrictions can also be used to counteract tariff escalation by importing countries. Tariff escalation is the practice of charging higher import tariffs on processed goods than on unprocessed ones. The use of export taxes was suggested by several countries as a policy choice to reduce the impact of tariff escalation on their exports of processed products.

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17. As the world's leading producer and supplier of copper, Chile responded to resource depletion by applying a mining tax on the operating income of mine operators rather than relying on export restrictions. (OECD, 2009c)

18. For example, in Argentina, MEP Resolution No. 114 of 8 March 2006 suspended exports of bovine livestock, of the hoof, and of certain cuts and preparations and preserves of bovine meat for a period of 180 days. The government justified this measure as necessary to maintain the stability of beef prices in the face of price increases caused by external demand. Kazakhstan applied a temporary ban on wheat export in 2008 for the same reason.

- A study of tariff data suggests that the degree of escalation differs greatly across countries and the tariff escalation found in some developing countries is more prominent than in developed countries (Piermartini, 2004). Furthermore, to be an effective countermeasure, the application of export taxes should focus on countries with the most significant level of tariff escalation. However, in most cases identical duty rates are applied among importing countries, therefore making the effectiveness of this approach doubtful.

15. Although several governments apply export restrictions to achieve diverse policy objectives indicated above, not all governments rely on these measures but use instead alternative policy options with different trade impacts. This leads to the question of whether export restrictions are the most effective option in achieving policy objectives and whether the measures achieve the objectives in the least trade distorting ways compared with alternative options.

16. Normally, export duties are applied on a limited number of products. However, in some countries, export duties are applied generally covering all products. Especially among the LDCs, a general export tax is more widely used as evidenced in Bangladesh, Chad, Gambia, and Niger for example. When generally used, the rates tend to be in the low range. For example, both Bangladesh and Pakistan applied a general export tax of 0.25%, and Cameroon applied a general 2% export tax. In several countries, actual tax rates are lower than statutory rates, and administrative bodies can raise applied rates under the ceiling rates without the legislative body's approval or consent.[19] This creates an element of uncertainty.

17. Export duties, export quotas, and other forms of restrictions can be applied simultaneously so that the overall assessment of measures is necessary to understand their total implications. For example, in 2005 China removed an 8% VAT rebate for exports of primary aluminium and, in addition, imposed a 5% interim export tax. Reducing VAT rebate rates has the same effect as export duties in that they raise the cost of exports, resulting in reduced exports volume. One interesting point regarding reduction of VAT is that such measures are aimed at curbing exports while VAT rebate schemes for exports normally work as export stimulus.

18. Minimum export prices are applied either to achieve target export prices which are set to control world market prices or to facilitate customs procedure – preventing under-invoicing. According to TPR reports, the minimum export prices applied in the Philippines for rice and corn could have similar economic effects as export taxes. In Brazil, however, a minimum export price was not used except as a base to calculate export taxes. It is not clear, in some cases, whether minimum export prices are binding in nature or just reference prices.

19. Export restrictions of one country may induce similar measures from other exporting countries. Once an export restriction is applied, it is likely that importing countries will shift their source of imports to other countries (Dollive, 2008). The other exporting countries may then be forced to apply similar measures in order to meet domestic demand by limiting their exports.[20] For example, according to

19. For example, Pakistan can impose regulatory duties up to 100% on exports without parliamentary approval. Egypt, although it does not currently impose export duties, can apply export tax up to 100% at any time according to the relevant regulation. In Thailand, the persistence of relatively high statutory export taxes leaves an element of uncertainty, as export taxes on important products, such as rice or rubber which are subject to 0% export tax, could in principle be reintroduced up to the level of statutory rates (10% for rice, 40% for rubber) without legislative approval.

20. A similar case can be also found in Ukraine. Ukraine applied wheat export restraints throughout 2007 in an attempt to combat the impact of their drought and to keep local bread prices low. As a result, wheat export from Ukraine decreased from 4 669.01 MT in 2006 to 1 056.65 MT in 2007. Exports of wheat from Russia and Kazakhstan grew significantly in 2007, by 47.9% and 53.4% respectively. Although many factors may have contributed to this export growth, export restraints in countries like Ukraine may have contributed to this

Paraguayan authorities, the main reason cited for their application of export taxes on hides and soybeans is the lack of raw materials for the domestic processing industry and the increase in exports of unprocessed products, taking into account the distortion created in subregional trade by the taxes on hide exports applied by Argentina and Uruguay.[21] This interaction can lead, in principle, to a situation of competitive policy practices – and of increasingly higher export taxes (OECD, 2009b).

20. The lack of predictability is a concern for several WTO Members. In the 2007 TPR process of Argentina, some Members expressed concern that although export duties were applied in 2002 on a temporary basis under Resolution No.11/2002, neither the resolution itself nor its complementary or amendatory regulations have contained any timetable for the phasing out of these duties.

21. The WTO accession process can contribute to the discipline on export duties, but results vary across countries. At the time of its WTO accession in 1996, Bulgaria applied a range of export taxes for the purpose of preventing or relieving critical shortages of foodstuffs and other essential products. However, it undertook commitments to minimize such measures upon accession, and the TPR paper in 2003 provided that Bulgaria no longer imposed any duties on exported products. During the accession negotiations, China committed not to apply export duties other than on 84 items listed in its Annex.[22] According to the TPR report in 2007, China applied statutory export duties on 88 items. In addition, China applied interim export duties on 174 products, 64 of which were also subject to statutory export duties. In January 2008, the coverage of interim export duties increased to 334 lines at the HS 8-digit level. Considering this binding commitment, a question arose regarding the consistency of the interim export duties with WTO disciplines. China replied that like other WTO members, China had the right to invoke Article XX of GATT 1994 to implement necessary export restriction measures on exhaustible natural resources, and its measures were based on this clause.

D. Economic implications

22. Export duties raise the cost of exported products, resulting in decreased export volumes. Reduced exports may divert some supply to the domestic market, leading to a downward pressure on domestic prices. Through this supply-side effect on international and domestic markets, export duties can create a differential between the price available to domestic processors and the price charged to foreign processors. This differential can provide an advantage to domestic downstream processors *vis-à-vis* foreign processors. In this sense, an export duty acts as an implicit subsidy for the domestic processing industries, providing them with an artificial competitive advantage. The economic implications vary according to the extent to which the exporting country can affect the world market price of the taxed product. A supplier with a large world market share will induce a stronger effect on world markets than will a small supplier. Quantitative restrictions, by reducing the quantity of exports, induce similar effects as export duties.

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shift in market share. By 2008, Russia and Kazakhstan also implemented export restrictions. In late January 2008, Russia announced that it would levy a 40% export duty on wheat for exports bound outside of its customs union. In February, Russia tightened the export restrictions, extending the export duties to its customs union. Kazakhstan followed by levying export duties on wheat in March. It banned wheat export from 15 April 2008 until 1 September 2008. Ukraine export restrictions not only forced importing countries to look elsewhere, but also may have contributed to the decision by other exporting countries to apply similar measures, further limiting the international supply of the commodity. See Dollive, Kendall (2008) *The Impact of Export Restrictions on Rising Grain Prices*, USITC, www.usitc.gov and OECD (2009) *Agricultural Policies in Emerging Economies 2009: Monitoring and Evaluation*.

21. See WTO Trade Policy Review Report by the Secretariat on Paraguay (WT/TPR/S/146)

22. See Report of the Working Party on the Accession of China (WT/ACC/CHN/49)

23. Export restrictions result in an efficiency loss in both the exporting and the importing country. Consumption distortions result from the fact that too much of the taxed product is consumed domestically, while foreign consumers consume too little. Production distortions result from the fact that too much is produced in the exporting country's downstream industry, while too little is produced in the importing country's downstream industry. This production efficiency loss is sometimes justified by the "infant industry" argument, *i.e.* to provide an incentive for the development of a higher value-added industry. It is not clear whether this infant industry strategy leads to successful results.[23]

24. Export restrictions can also affect long-term investment and production response. For example, when international food prices are high, one observed policy response is to ensure household food security by lowering domestic food prices. Although there are other methods for this purpose, such as reducing tariffs, some food exporting countries have chosen to reduce domestic prices by applying export duties on agricultural products. However, imposition of export duties reduces incentives for the suppliers to increase their production and investment, which will decrease long-term supply, thereby aggravating international price increases. The long-term solution to high international prices would be to increase the international supply of the products (World Bank, 2008 and OECD, 2008). Price volatility and unstable supplies caused by export restrictions create an insecure business environment. This is important regarding the mining industry where investments are long-term and require large amounts of capital. The uncertainty, by delaying investment in this industry, can have a negative impact on the supply of raw materials.

IV. Current disciplines in the WTO

A. Substantive regulations: uneven discipline between export duties and quantitative restrictions

25. There is no single GATT/WTO article dealing exclusively with export restrictions. Still, Article XI of the GATT 1994 is the key provision regarding export restrictions. It prohibits the use of quantitative restrictions regarding both imports and exports. It states that "no prohibitions or restrictions other than duties, taxes or other charges, whether made effective through quotas, import or export licences or other measures, shall be instituted or maintained by any contracting party (on the importation of any product destined for the territory of any other contracting party or) on the exportation or sale for export of any product for the territory of any other contracting party." Therefore, export duties are in principle not subject to Article XI and thus not prohibited under this article, while quantitative restrictions are.

26. Regarding quantitative restrictions which are generally prohibited, the issue is whether these measures can be exceptionally allowed under Article XI:2 (a) (critical shortage of foodstuffs), Article XX (General Exceptions) and Article XXI (Security Exceptions). Article XI:2(a) allows each Member to apply export restrictions "temporarily" to prevent or relieve "critical" shortage of foodstuffs or other products essential to the exporting country. Article 12 of the Agreement on Agriculture (disciplines on export prohibition and restriction) stipulates in detail when quantitative restrictions on exports are exceptionally allowed.[24] Article XX allows exceptional quantitative restrictions for policy objectives such as

23. For example, in Cameroon, to encourage value added and ensure the supply of local wood for processing industries, the entire log production must be processed on site, and for many species log exports are prohibited since 2004. For the others, exports require a prior permit from the National Forestry Development Office (ONADEF). Also, exports are subject to a tax of 17.5% of the f.o.b. value of log (unprocessed wood), and a tax of 2% on other products. However, according to the authorities, the loss brought about by prohibiting exports of most logs has not been offset by an increase of processed timber.

24. It requires members introducing new export restrictions on foodstuffs in accordance with Article XI:2(a) of GATT 1994 to give due consideration to the effects of such restrictions on the importing member's food security. Members, except non-net exporting developing countries, must notify the Committee on Agriculture before introducing new export restrictions on foodstuffs, and must consult with affected members.

conservation of exhaustible natural resources, and ensuring essential materials for domestic processing industry under "certain qualifications."[25] However, the article also makes it clear that the exception should not be abused for protection purposes.[26] Article XXI exception applies to measures for the purpose of international safety.[27]

27. Article II:1 (b) of the GATT 1994 prohibits all import duties other than ordinary customs duties on products bound in Schedules of Concessions.[28] In contrast, no provisions specifically require a binding obligation of export duties like import duties. Still, the MFN principle explicitly applies to export duties in Article I of the GATT 1994 and relevance of the WTO Agreement on Subsidies and Countervailing measures was invoked under the WTO dispute setttlement scheme.[29]

28. As is evidenced in WTO dispute cases[30] and in WTO TPR reports, export duties and quantitative restrictions are just different forms of export restrictions, and in this sense are substitutes or supplements to each other. It is also clear that prohibitively high export duties will induce the same effect as export

25. For example, (g) relating to the conservation of exhaustible natural resources if such measure are made effective in conjunction with restrictions on domestic production or consumption; (i) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilization plan; Provided that such restrictions shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement relating to non-discrimination; (j) essential to the acquisition or distribution of products in general or local short supply; Provided that any such measures shall be consistent with the principle that all contracting parties are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of the Agreement shall be discontinued as soon as the conditions giving rise to them have ceased to exist…

26. The introductory paragraph (Chapeau) of Article XX provides that exception is allowed "subject to the requirement that measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail, or a disguised restriction on international trade."

27. For example, (b)(ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment; (c) any action in pursuance of its obligation under the United Nations Charter for the maintenance of international peace and security.

28. The products described in Part I of the Schedule relating to any contracting party, which are the products of territories of other contracting parties, shall, on their importation into the territory to which the Schedule relates, and subject to the terms, conditions or qualifications set forth in that Schedule, be exempt from ordinary customs duties in excess of those set forth and provided therein. Such products shall also be exempt from all other duties or charges of any kind imposed on or in connection with the importation in excess of those imposed on the date of this Agreement or those directly and mandatorily required to be imposed thereafter by legislation in force in the importing territory on that date.

29. See WTO panel report on measures treating export restraints as subsidies (WT/DS194/R). Herbert Smith (2009) even discusses the possibility of applying the WTO Anti-dumping Agreement (ADA). Dumping occurs when the export price of a product is less than its normal value. Although normal value is usually the domestic price in the exporting country, the ADA allows members to construct normal value when domestic price does not represent normal value. If processed products are benefiting from a raw material price advantage caused by export restrictions, it may be possible to construct normal value reflecting this market condition.

30. In two dispute cases, the agreed solution was to transform quantitative restrictions to export duties. The solution after the EC-Pakistan dispute on Pakistan's export prohibition on hides and skins resulted in the replacement of prohibition by a 20% export duty. When disputed by EC, India also removed export restrictions on hides/skins and leather and introduced export duties on these products. In both cases, the parties to the dispute reached an agreement without establishment of panel.

prohibitions. However, under the current WTO scheme, quantitative restrictions on exports are in principle prohibited while export duties are allowed, and will lead to more frequent use of export duties than quantitative restrictions. Export duties will increase government revenue, which is especially important to LDCs; in addition, tax schemes are more transparent and less subject to discretion than are quantitative restrictions. However, lack of substantive regulations on export duties means there is no multilateral agreement to prevent the abuse of export duties.

B. Transparency and notification

29. Article X of the GATT 1994 requires a Member to: 1) publish its trade-related laws, regulations, rulings and agreements in prompt and accessible manner; 2) abstain from enforcing measures of general application prior to their publication; and 3) administer the above mentioned laws, regulations, rulings and agreements in a uniform, impartial and reasonable manner. The paramount objective of this article is transparency. Export restrictions are subject to this article considering its regulatory nature and effects on trade. Therefore, the general rule of transparency applies to both export duties and quantitative restrictions but no more than that; no obligation of notification under this article.

30. The Decisions at Marrakesh include a Notification Procedure that has an indicative list of notifiable measures. This list includes: quantitative restrictions, other non-tariff measures such as licensing; export taxes, and export restrictions, including voluntary export restraints and orderly marketing arrangements.[31] However, a note to this indicative list states that it does not alter existing notification requirements in the Multilateral Trade Agreements and the Plurilateral Trade Agreements of the WTO. In this sense, the initiative proposed by the United States, Japan, Korea and Chinese Taipei regarding export licensing is one example of efforts undertaken to enhance transparency regarding export restrictions.

31. After the Uruguay Round, a decision by the Council for Trade in Goods (CTG) in 1995 created procedures on biennial notification of quantitative restrictions.[32] The format of the notification does not include export duties or taxes, seeming to reflect current disciplines on Article XI and relevant provisions which exclude export duties from the application. The other decision by the CTG in 1995 established so called reverse notification procedures to allow Members to indicate specific non tariff measures of other Members for transparency purpose, but this process has rarely been used by Members.[33] Therefore, no decisions specifically entail a notification obligation of export duties.

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31. Notifiable measures; Tariffs (including range and scope of bindings, GSP provisions, rates applied to members of free-trade areas/customs unions, other preferences), tariff quotas and surcharges, Quantitative restrictions, including voluntary export restraints and orderly marketing arrangements affecting imports, Other non-tariff measures such as licensing and mixing requirements; variable levies, Custom valuation, Rules of origin, government procurement, technical barriers, safeguard actions, anti-dumping actions, Countervailing actions, Export taxes, Export subsidies, tax exemptions and concessionary export financing, Free-trade zones, including in-bond manufacturing, Export restrictions, including voluntary export restraints and orderly marketing arrangements, Other government assistance, including subsidies, tax exemptions, Role of state-trading enterprise, Foreign exchange controls related to imports and exports, Government-mandated countertrade, Any other measure covered by the Multilateral Trade Agreements in ANNEX 1A to the WTO Agreement (Ministerial Decision on Notification Procedures adopted by the Trade Negotiating Committee on 15 December 1993).

32 G/L/59 “Members shall make complete notification of the quantitative restrictions which they maintain by 31 January 1996 and at two-yearly intervals thereafter…”

33 G/L/60 Decision on Reverse Notification of Non-Tariff Measures. Only two reverse notifications for this purpose have been found in the WTO documents.

32. In summary, explicit disciplines on export duties are very limited except the MFN principle under Article I of GATT 1994 and the general transparency requirement (*e.g.* publication of regulations) under the Article X of the GATT 1994. No country engages in the scheduling and notification of export duties, in contrast to the strict scheduling of import duties.

C. WTO Accession

33. Since the creation of WTO, the accession process has provided certain disciplines on export restrictions thus complementing GATT 1994,[34] especially regarding export duties for several countries (Table 3). Regarding export duties, although there is no binding schedule for the existing Members, many new Members committed to bind their export duty rates. Notably in the case of China, 84 specific items have been scheduled, with the commitment to eliminate all export duties except on these items. The schedule indicates the rate of bound export duties. Export restrictions were also one of the topics in the discussion on Russia's accession.[35]

34. The necessity and efforts to provide more discipline on export restrictions were not always shared among WTO members. During Ukraine's accession negotiation, some Members stated that Ukraine's export duties were very high, with a strong trade-distorting impact, and in some cases too prohibitive for trade. A Member noted that Ukraine appeared to apply trade-related investment measures (TRIM) by granting an exemption from export duties to agricultural producers, contingent on the production of certain agricultural commodities. In contrast, some developing country Members had a positive view of export duties as a development instrument. Other Members noted that the imposition of export duties was not inconsistent with WTO rules.[36]

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34 Paragraph 1.2 of Part I of the Accession Protocol makes it clear that the Protocol, including the commitments referred in the Working Party Report, shall be an integral part of the WTO Agreement.

35 In the accession process of Russia, export duties on minerals, petrochemicals, natural gas, raw hides and skins, ferrous and non-ferrous metals and scraps, etc., were discussed. WTO Members argued that in case where Russia is the dominant supplier, third country buyers would suffer from increased costs because of the high price of the product and would encounter insufficient supplies of the goods. They pointed out that the loss of relative competitiveness in the global market for downstream products *vis-à-vis* Russian products should be taken into account. Wheat (40%), log (25%), palladium/rhenium/titanium (6.5%), copper (10%) are several examples of products subject to export tax since 2008.

36. See Ukraine Accession document WT/ACC/UKR/152.

Table 3. Examples of disciplines undertaken at the time of WTO accessions (since 2001)

China (2001)	China shall eliminate all taxes and charges applied to exports unless specifically provided for in Annex 6 of this Protocol or applied in conformity with the provisions of Article VIII of the GATT 1994. (section 11.3. of protocol) (Annex 6 indicates 84 products and rate of export duties.(ANNEX 2)) The representative of China confirmed that China would abide by WTO rules in respect of non-automatic export licensing and export restrictions. The Foreign Trade Law would also be brought into conformity with GATT requirements. Moreover, export restrictions and licensing would only be applied, after the date of accession, in those cases where this was justified by GATT provisions. The Working Party took note of these commitments.
Armenia (2003)	The representative of Armenia confirmed that any export licensing requirements or other export control requirements would be applied in conformity with WTO provisions including those contained in Articles XI, XVII, XX and XXI of the GATT 1994. The Working Party took note of this commitment.
Cambodia (2004)	The representative of Cambodia said that Cambodia levied export taxes on certain unprocessed raw materials and products to encourage local processing, encourage exports of finished products and to protect human health. The representative of Cambodia stated that, from the date of accession, Cambodia would ensure that it applied its laws and regulations governing export measures and would act in conformity with the relevant provisions of the WTO, including Articles I and XI of the GATT 1994 and the Agreement on Subsidies and Countervailing Measures. The Working Party took note of this commitment.
Vietnam (2007)	The representative of Vietnam confirmed that with regard to export duties on ferrous and non-ferrous scrap metals (35, 45%), Vietnam would reduce export duties in accordance with its commitment on export duties (Table 17 in Annex 2). The representative of Vietnam confirmed that, upon accession, any remaining export restrictions and management measures would be applied in a manner fully consistent with WTO provisions. The Working Party took note of this commitment.
Ukraine (2008)	The representative of Ukraine confirmed that Ukraine would reduce export duties in accordance with the binding schedule, and that as regarding these products, Ukraine would not increase export duties, nor apply other measures having an equivalent effect, unless justified under the exceptions of the GATT 1994. The representative also confirmed that from the date of accession, Ukraine will not apply any obligatory minimum export prices. The representative of Ukraine confirmed that from the date of accession, the export licensing requirements and other export restrictions and control requirements listed or any introduced in the future would be applied in conformity with WTO provisions, including those contained in Articles XI, XVII, XX and XXI of the GATT 1994. The export ban on nonferrous scrap metal would be eliminated and Ukraine would remove current export restrictions on grains and precious metals and stones other than gold, silver, and diamonds, as from the date of accession. The Working Party took note of this commitment.

V. Evolving disciplines in bilateral/multilateral levels

A. Regional and bilateral disciplines

35. Regional trade agreements (RTAs) include, to a varying degree, disciplines on export restrictions. Several regional trade agreements, in contrast to the WTO, include disciplines on export duties. For example, NAFTA, EU-Mexico, Australia-New Zealand (ANZCER), and Japan-Singapore (JSEPA) agreements in principle prohibit export duties. The growing tendency in Europe and in the Western Hemisphere to restrict export duties has been well recognised in both a bilateral context and in regional trade agreements.

36. In the EU, Article 25 of the Treaty establishing the European Community stipulates that custom duties on imports and exports and charges having equivalent effect shall be prohibited between Member States. This prohibition shall also apply to customs duties of a fiscal nature. Article 29 provides that quantitative restrictions on exports, and all measures having equivalent effect, shall be prohibited between Member States. Although there are exceptions to this general prohibition on quantitative restrictions, these exceptions do not apply to export duties. [37]

37. The North American Free Trade Agreement (NAFTA) is also stringent regarding export restrictions. Article 314 of the NAFTA imposes a prohibition on export taxes, subject to a Mexican exception for basic foods set out in Annex 314. Regarding quantitative restrictions, it provides general rules in line with Article XI of the GATT 1994. Article 315 further specifies the conditions of exceptions in Articles XI:2(a) or XX(g), (i) or (j) of the GATT 1994 by articulating detailed requirements such as comparison of trade volumes.[38] Overall, these provisions help to enhance transparency and narrow the scope of unpredictability by articulating regulations in annexes and detailed requirements in the provisions.

38. In Article 2.8 of the US-Morocco FTA agreement, the Parties undertook not to adopt or maintain any prohibition or restriction on the export of any good to the other Party, except as provided in the Agreement and in accordance with Article XI of the GATT 1994. Article 2.10 provides that except as provided in Annex 2-C, neither Party may adopt or maintain any tax, duty, or other charge on the export of any good to the territory of the other Party, unless the tax, duty, or charge is also adopted or maintained on the good when destined for domestic consumption.[39]

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37. Article 30 provides that Article 29 shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between Member States.

38. Article 315 (Mexico is exempted by Annex 315) provides that a Party may adopt or maintain a restriction otherwise justified under Article XI:2(a) or XX(g), (i) or (j) of the GATT with respect to the export of the Party to the territory of another Party, only if: (a) the restriction does not reduce the proportion of the total export shipments of the specific good made available to that other Party relative to the total supply of that good of the Party maintaining the restrictions as compared to the proportion prevailing in the most recent 36-month period.

39. Annex 2-C stipulates that Article 2.10 shall not apply to a tax on exports of processed or unprocessed phosphates, provided that the tax rate is no higher than 34 dirhams per ton of unprocessed phosphates, for five years beginning on the date of entry into force of this agreement.

39. Other RTAs include disciplines similar to those under the WTO. For example, Article 2.5 of the India-Singapore FTA agreement provides that neither Party may adopt or maintain any non-tariff measures on the export of any goods to the other party except in accordance with its WTO rights and obligations or in accordance with other provisions of the agreement. The Australia-Thailand RTA stipulates that the Parties are not allowed to adopt or maintain any prohibition or restriction on the export or sale for export of any good, except in accordance with Article XI of the GATT, but this does not deal with export duties.[40] Some RTAs do not include any discipline at all. In either China-Chile or China-Pakistan RTAs, there is no provision on export duties. China, in its question and response paper regarding its RTA with Chile, made it clear that it did not have any clause regarding export duties in its FTAs with other countries.[41]

40. The fewer countries involved in negotiations, the easier to compromise and reach a conclusion, and hence several RTAs were relatively more successful in disciplining export restrictions than the multilateral forum of the WTO. However, it should be also noted that bilateral negotiations were not very successful in restraining export restrictions of countries which were major users of such measures.[42]

B. Doha Development Agenda (DDA) Negotiations

B1. Non-Agricultural Market Access (NAMA) Negotiations

41. Since the creation of the Negotiating Group on Market Access for Non-Agricultural Products in the context of the Doha Development Agenda (DDA), countries have communicated their thoughts about the scope and modalities of the future negotiations, *inter alia* in the non-tariff field. Export duties have been mentioned several times. Included in its draft modalities is a textual proposal from the EU on export taxes.[43] In that proposal, the EU provided the following reasons as to why export taxes pose serious difficulties for trade liberalization: 1) export taxes can have serious distortive effects on global commodity trade especially when applied by major suppliers; 2) when used for industrial or trade policy purposes, export taxes can serve as indirect subsidization of processing industries and influence international trading conditions of these goods; and 3) export taxes can serve to displace imports on the market of the country imposing the taxes, both for imported goods in direct competition with the taxed products and for imported processed products. Among the reasons for the growing importance of export taxes today are *inter alia*: the recent proliferation in the use of these instruments, which is possible under the weaker WTO rules on export taxes compared to those on import restrictions or other forms of NTMs; and the shortfall of global supply of some specific commodities, despite their abundance in a few countries – a situation that is aggravated by export taxes in key supplying countries.[44]

42. The European Union (EU) emphasized that any approach should ensure increased transparency and predictability. Concerning transparency, Members should be fully informed of measures taken by any other Member that may influence trade. The EU also considered that scheduling and binding of Members' export taxes could offer an appropriate route of ensuring adequate predictability. This approach would

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40. See Factual Presentation regarding Australia-Thailand Free Trade Agreement (WT/REG185/3).

41. See Question and replies regarding China-Chile FTA (WT/REG230/2).

42. For example, although China is one of major users of export restrictions, there is no effective discipline on such measures in six RTAs (including Hong Kong and Macao) it joined.

43. See Draft Modalities for Non-agricultural Market Access, Fourth Edition (TN/MA/W/103/Rev.3).

44. According to 2006 EC proposal (TN/MA/W11/Add.6), export taxes are used for the purpose of (or otherwise having the effect of) (1) artificially transferring gains from trade between WTO Members; (2) creating unfair advantages for domestic industries involved in international trade at the expense of other WTO Members' producers; or (3) evading existing WTO disciplines on export restrictions by shifting to more or less prohibitive taxes on the exportation of goods.

imply that (1) WTO Members should notify the introduction or modification of export taxes and (2) WTO Members should undertake to schedule export taxes in their Schedules of Concessions and bind the export taxes at a level to be negotiated with exceptions.[45]

43. Regarding transparency, there was a significant initiative by several countries including the United States, Japan and Korea.[46] This initiative concentrates on export licensing which is another form of export restrictions. According to this proposal, export licensing is defined as any administrative procedures involving the submission of an application or other documentation (other than that required for customs purposes) to the relevant administrative body or bodies as a prior condition for exportation. It requires each country to notify, in writing, existing measures on export licensing and any new measures on export licensing within 60 days after the effective date of the new measures. Each country, upon request by any WTO member, is also required to provide all relevant information including, among others, the export licenses granted over a recent period and other measures taken in conjunction with export licensing regarding restrictions on domestic production or consumption. Finally, according to this proposal, the Committee on market access would review at least once every two years the implementation and operation of this protocol.

B2. Agriculture negotiations

44. Export restrictions were also discussed during the DDA agriculture negotiations. Most participants agreed that some disciplines were needed to ensure stable supplies for importing countries. Japan stated that in view of redressing the imbalances of the rights and obligations between importing and exporting countries, and of maintaining the food security of food-importing countries, rules and disciplines on export-promoting and export-restricting measures should be established.[47] They proposed converting export restrictions to taxes that would then be reduced (similar to tariffication of import restrictions). Korea proposed that rules and disciplines on export competition should be transparent and contribute to the overall balance of rights and obligations between exporting countries and importing countries. In this regard, disciplines with the following objectives are needed: (i) to prohibit exporting countries from imposing export restrictions and prohibitions arbitrarily; and (ii) to prohibit the use of export tax for the purpose of export restrictions.[48] Switzerland stated that disciplines are necessary in order to ensure that

45. The exception includes that (a) least-developed countries would undertake to schedule export taxes but may maintain these export taxes unbound and (b) paragraph 6 countries (developing country Members with no final bound total AMS commitments) would schedule export taxes but may maintain these export taxes unbound for a certain number of tariff lines (the number is to be negotiated), in reflection of their specific development interests and concerns.

46. See Protocol on Transparency in Export Licensing to the General Agreement on Tariffs and Trade 1994 (TN/MA/W/15/Add.4/Rev.5) which was proposed by Chinese Taipei, Japan, Korea, Ukraine and the United States.

47. Japan specifically proposed: (1) to tariffy all export prohibitions and restrictions (by replacing them with export taxes); (2) to bind all export taxes (including those possibly introduced in the future) (for products subject to the export tax, to establish quotas in which a certain amount of exports will be exempt from the export tax), and (3) in the case where temporary and short-term measures to restrict exports become necessary before export taxes are introduced, to clarify the disciplines applied on such emergency measures used in order to adjust the volume of exports. Measures for clarifying such disciplines are (i) to establish strict requirements for the application of such emergency measures; (ii) to introduce consultations with other Members as a prerequisite for imposing emergency measures, and to clarify the measures to be taken when the consultations do not result in a satisfactory solution; (iii) to obligate Members, when introducing emergency measures, to maintain the proportion of exports to domestic production at the level of preceding x years, in order to allow importing countries to secure the necessary level of imports; and (iv) to limit the duration of such emergency measures. (G/AG/NG/W/91)

48. See Korea's Proposal for WTO negotiation on Agriculture (G/AG/NG/W/98).

measures taken for the purpose of achieving social objectives do not harm the interests of other countries, and proposed the elimination of all export restrictions on agricultural products and the binding at zero of all export tariffs (with a flexibility clause for the LDCs). [49] The United States proposed to prohibit the use of export taxes, including differential export taxes, for competitive advantage or supply management purposes. [50] The most recent draft modalities for agriculture includes clauses that introduce tightened disciplines for new export restrictions with increased transparency and monitoring.[51]

45. Exporting countries, while agreeing that tighter disciplines would provide Members with more stable access to agricultural products, emphasized the interrelation between tariff escalation and export restrictions.[52] According to them, tariff escalation hinders the capacity of exporting countries to develop processing industries. In particular, it prevents developing countries from adding value to their exports. As a response to tariff escalation, some developing countries have taken recourse to restricting or taxing their raw material exports. The Cairns Group proposed that the agriculture negotiations should (i) develop both improved disciplines on export restrictions and taxes and eliminate tariff escalation; and (ii) preserve Article 12.2 of the Agreement on Agriculture and provide additional special and differential treatment provisions to address the legitimate needs of developing countries, including least developed and net food-importing developing countries.

VI. Conclusion and policy implications

46. Export restrictions are applied to achieve diverse policy objectives: increasing government revenue, stabilizing inflationary pressure, promoting downstream industry, conserving natural resources, etc. However, the effectiveness of these measures is questionable. Furthermore, export restrictions may result in efficiency losses. Furthermore, export restrictions, by lowering domestic prices, can reduce incentives for the suppliers to increase their production and investment, which can aggravate international price instability. In this sense, when designing and applying such measures, policy makers should consider several factors: (1) whether the measures are effective in achieving policy objectives, (2) whether the benefit outweighs the cost of the measures, and (3) whether the measures achieve the objectives in the least trade distorting ways.

47. Export duties and quantitative restrictions are substitutable policy tools as indicated in TPR papers. Considering this nature, uneven discipline under the current WTO scheme may induce more use of export duties. More reliance on export duties is, in a sense, consistent with the tariffication scheme of the WTO regarding imports restriction. The problem is that unlike imports tariff which is regulated by binding

49. See Switzerland's Proposal for WTO negotiation on Agriculture (G/AG/NG/W/94).

50. See US Proposal for comprehensive long-term Agricultural Trade Reform (G/AG/NG/W/15).

51. See Revised Draft Modalities for Agriculture (TN/AG/W/4/Rev.4). Regarding Article 12 of the Agreement of Agriculture, it proposes that the member instituting export prohibitions and restrictions shall consult, upon request, with any other member having a substantial interest as an importer and shall report the progress made in the consultations to the Committee on Agriculture. The Committee on Agriculture shall provide for annual notification update and surveillance of the obligations and any member may bring to the attention of the Committee on Agriculture any measures which it considers ought to have been notified by another member. Existing export prohibitions and restrictions in foodstuffs and feeds under Article XI.2 (a) of GATT 1994 shall be eliminated by the end of the first year of implementation. Any new export prohibitions or restrictions under Article XI.2(a) of GATT 1994 should not normally be longer than 12 months, and shall only be longer than 18 months with the agreement of the affected importing members. These clauses emphasize that export restrictions, even when applied for food security, should be applied only temporarily.

52. The Cairns Group, which included Argentina, Australia, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Guatemala, Indonesia, Malaysia, New Zealand, Paraguay, Philippines, South Africa, Thailand and Uruguay, submitted its proposal paper (G/AG/NG/W/93).

schedule, export duties are not restrained by any substantive discipline. Lack of discipline may result in abuse of export duties.

48. The growing number of bilateral and regional trade agreements has introduced disciplines to prohibit export duties. In the WTO, accession procedures have provided a multilateral framework for making progress with respect to individual countries, as in the case of China. During the DDA negotiations, countries have communicated their thoughts on these measures. However, it is questionable whether these efforts to introduce multilateral or bilateral discipline have been very successful.

49. Although the TPR reports are the most trustworthy source regarding the documentation of export restrictions, it is not satisfactory.[53] The review process takes place every two to four years, depending on the countries involved and therefore cannot reflect the most up-to-date information. The WTO notification procedure is not effective especially regarding export duties, and this partially reflects lack of substantive regulation on export duties. Transparency regarding the use and implementation of export restrictions should be substantially improved.

53. TPR reports do not cover countries that are not member of the WTO and hence additional sources should be consulted to have a more complete information covering these countries.

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Annex 1.

DESCRIPTION OF EXPORT DUTIES/TAXES IN TPR REPORTS

Europe / Middle East	
Bahrain (2007)	No export taxes. Export fees on ready-made clothes were eliminated in 2005.
Bulgaria (2003)	No export taxes. At the time of its WTO accession in 1996, Bulgaria applied a range of export taxes for the purpose of preventing or relieving critical shortage of foodstuffs and other essential products. However, it undertook commitments to minimize the use of such measures upon accession, and no longer imposes any duties or other charges on exported goods.
European Union (25) (2009, 2007, 2004)	No export taxes.
Georgia (2009)	No export taxes.
Iceland (OECD) (2006)	No export taxes. According to Act 66/2002, a fee of ISK 500 should be paid for every horse exported into a fund established with the purpose of protecting the species. The authorities stressed that this fee is not collected by the Directorate of Customs.
Israel (2006)	No export taxes.
Jordan (2008)	An export tax of JD 30 per tonne is collected by the Customs authorities on exports of scrap and waste of iron, brass, and aluminium, to secure the needs of the domestic industry. Mining and quarrying products are subject to export fees, which are collected by the Natural Resources Authority. In 2006, these fees generated tax revenues of JD 0.4 million. The Ministry of Agriculture collects fees on exported agricultural products. These charges relate to services rendered, such as quarantine, fumigation, and inspection.
Liechtenstein (2004)	No export taxes.
Norway (OECD) (2008, 2004)	Exporters of fish and fish products are subject to a levy between 0.2% and 1.05% of the export value (f.o.b.), depending on the species and stage of processing. The levy is used to finance the activities of the Norwegian Seafood Export Council (NSEC) which assists in the marketing of fish and fish products.
Oman (2008)	No export taxes.
Qatar (2005)	No export taxes
Romania (2005)	No export taxes.
Switzerland (OECD) (2008, 2004)	No export taxes. Export duties may be levied on goods listed in the "export tariff" schedule, to guarantee the national supply (48 tariff lines at the HS eight-digit level). Nonetheless, no export duties were applied during 2004-08.
Turkey (OECD) (2007, 2003)	Turkey applies export taxes at a rate of USD 0.5 per kg on raw skins (HS 41.01, 41.02. and 41.03; excluding processed raw skins); and USD 0.04 per kg for unshelled hazelnuts, and USD 0.08 per kg for shelled hazelnuts. The taxes finance the Support and Price Stabilisation Fund (SPSF).
United Arab Emirates (2006)	An export tax on steel scrap has been levied at the rate of Dh 250 per tonne since 2003.

Asia / Pacific	
Australia (OECD) (2007)	No export taxes.
Bangladesh (LDC) (2006)	A tax at source on all export earnings remains at 0.25%, but no product-specific taxes, charges or levies seem to affect exports.
Brunei Darussalam (2008)	No export taxes.
China (2008, 2006)	Export taxes are levied at statutory rates in relation to f.o.b. values and on an MFN basis. In addition, lower interim rates may be applied on an MFN basis. The Tariff Commission under the State Council sets and publishes the statutory rates annually and revises the list of items subject to interim duty together with the rates of duty. In 2007, statutory export taxes applied to 88 tariff lines at the HS 8-digit level, including metals, phosphorous, benzene, and eel; 64 of these lines were also subject to lower interim export duties. In the same year, interim export duties applied to an additional 110 lines at the HS 8-digit level, which were not subject to statutory export taxes. They included: some mineral products; iron, copper, nickel, and aluminium ores; certain chemical products; as well as iron and steel products. The interim duty rates on 142 tariff lines were increased on 1 June 2007, with a view to reducing exports of products that are highly energy consuming and polluting, as well as those consuming large amounts of raw materials. On 1 January 2008, the coverage of interim export duties increased again to include some more steel products; in total, 334 lines (at the HS 8-digit level and including 4 "ex-" lines) are now subject to interim export duties. In addition to these products, exports of grain, rice, maize, and soybeans are subject to interim export duties, to discourage their export. Though the main objective of these export taxes may be to improve the environment by reducing exports of products considered to be highly energy consuming or polluting, such taxes tend to increase the domestic supply of the products concerned. As a consequence, their domestic prices tend to be lower than would otherwise be the case; thus, export taxes may implicitly assist domestic downstream processing of the products concerned. Not fully rebating VAT on exports of certain products has a similar outcome. The VAT rebate rates are adjusted from time to time to, *inter alia*, meet industrial development goals, and control exports of certain products. For example, in September 2006, rebate rates were lowered on, *inter alia*, some steel products, cements, and some textiles, as well as furniture, plastics, and wood products. In July 2007, China eliminated rebates for some 553 items regarded as highly energy consuming, highly polluting, and consuming large amount of raw materials, and lowered rebate rates for 2 268 lines (HS 8-digit) that the authorities considered prone to trade friction; such items included textiles and steel products. In December 2007, China removed the VAT rebate on exports of 84 agricultural tariff lines, such as wheat, maize, rice, and soybean, with a view to easing inflation. As a consequence, current VAT rebates are: 17%, 13%, 11%, 9%, and 5%. The authorities state that VAT rebates on exports amounted to CNY 487.7 billion in 2006 (CNY 420 billion in 2004), or about 6.3% of total merchandise exports.
Chinese Taipei (2006)	No export taxes.
Fiji (2009)	Export taxes of 3% apply to gold, silver, sugar, molasses, and, following the 2009 Budget, unprocessed fish and timber to promote domestic value added. The export tax base is the f.o.b. value or, if not easily ascertainable or accepted by Customs, an estimated value in accordance with legislation. Government policy is to ensure that the export tax and royalty rate on any metallic mineral does not exceed 5% f.o.b.
Hong Kong, China (2006, 2003)	No export taxes. However, exports of clothing and footwear continue to be subject to a clothing industry training levy of HKD 0.30 per every HKD 1 000 exported.

India (2007)	With the exception of tanned and untanned hides, skins and leathers (except manufactures of leather), all other exports otherwise subject to tax have been exempted through notifications. The export tax rates for leather range from 10% to 25% of the f.o.b. value of the product. An export cess applied to various products including coffee, spices, tobacco and other agricultural commodities has been repealed by the Cess Law (Repealing and Amending) Act, 2005 enacted in 2006. No information was provided on which exports remain subject to cess.
Indonesia (2007, 2003)	In 1998, Indonesia cut export tariffs on 34 commodities and revamped procedures for export tax payments. It reduced export taxes by 20% at end 1998 and another 25% at end 2000. They covered paper pulp, wood chips, veneer railroad sleepers, rattan, logs, sawn timber and natural sand, and the raw materials for producing these products. Export taxes on these goods had been as high as 200% for logs but have now fallen to just 10% The export tax on rattan fell to 5%. The export tax on crude palm oil, one of Indonesia's largest export products, was cut to 3% (from 10%) in 2001, and in December 2005 the Minister of Agriculture announced plans to reduce the tax further to 1.5%. The rate on crude palm oil by-products (including olein) was cut to 1% (from 6-8%) in 2001. In 2005, the Government imposed export tariffs on raw skins (25%), white tanned hides (15%) and coal (5%).
Japan (OECD) (2009, 2007, 2005)	No export taxes.
Korea (OECD) (2008, 2004)	No export taxes.
Kyrgyz Republic (2006)	No export taxes.
Macau, China (2007)	No export taxes.
Maldives (LDC) (2009, 2003)	Fisheries exports are subject to a 5% royalty, based on weight.
Malaysia (2006)	Export duties are generally imposed on main commodities, such as crude petroleum and palm oil. Out of 10 580 tariff lines, 512 lines are subject to export duties, the majority being in 15-20% range. The purpose of Malaysia's export duties is to discourage the export of raw materials and to encourage downstream activities in the country. For example, a 5% export duty is levied on cockles (molluscs), live cattle, buffaloes, goats, and wild animals and birds. The export of wildlife is discouraged for conservation purposes. Export duties are also imposed to fund research and development and promotion activities for commodities in downstream and upstream industries and to maintain an adequate supply of certain goods in the domestic market. Currently export duties are 15% on logs and range from 10% to 30% for crude palm oil, based on tonnage. The Government imposes an export levy on selected species of sawn timber to ensure an adequate supply for timber-based industries and for research and development. With the exception of crude petroleum, which is subject to a flat rate duty of 20%, duties on commodities are based on the "cost plus" concept: the duty is only imposed on the excess over a threshold price that reflects the cost of production. In September 2003, export duties were reduced for 41 items and abolished for another 208 items.
Mongolia (2005)	As of January 2004, Mongolia applies export taxes on several products, such as raw cashmere, cut timber, scrap metals and worn rails, copper, zinc alloys/brass, aluminium unwrought, etc. In so far as such taxes reduce the domestic price of these products, they constitute assistance to their domestic processing. Upon accession to the WTO, Mongolia made a commitment to eliminate export duty on raw cashmere within ten years of the date of accession. With a view to protecting metal-smelting plants, due to the increasing shortage of raw metals and a large increase in the world prices of metals since 1997, export taxes on scrap metals were raised from Tog 140/kg to Tog 350/kg in May 2004.
New Zealand (OECD) (2009, 2003)	No export taxes.

Pakistan (2008)	Although export taxes are prohibited, the Central Board of Revenue (CBR) can impose "regulatory duties" up to 100% on exports, by notification without parliamentary approval (Customs Act). Duties of 25% were applied to exported ferrous and non-ferrous waste and scrap in June 2006 and of 35% on pulses in 2006/07, due to domestic shortages; "regulatory duties" also apply at 15% on exports of sugar, 30% on leather goods, 20% on hides and skins and, from the 2007/08 Budget, 25% on specified metals and articles thereof. The authorities indicate that such measures are used to control supply of commodities for local consumption and not to raise revenue or assist domestic users of these goods; nevertheless export taxes can implicitly subsidize users of affected goods by reducing domestic prices. The All-Pakistan Textile Association no longer sets minimum export prices on cotton yarn. According to the authorities the special mechanism mentioned in the 2006 Export Trade Order for monitoring metal exports, including prices, was not established. An export development charge of 0.25% of the f.o.b. value is levied on all exports (except from export processing zones) to finance the Export Development Fund.
Philippines (2005)	Only plantation (non-native) logs are subject to an export tax (20% of f.o.b.). However, provisions still appear to exist that enable export taxes to be re-imposed on other products, although the authorities indicate that these may no longer apply. The authorities indicate that the export tax on non-native logs is imposed to ensure an adequate, stable and sustainable supply of domestic timber. However, export taxes are distorting and implicitly subsidize downstream processors by providing logs at below world prices, thereby encouraging domestic value added, which may be an inefficient use of resources if reliant on the subsidy. The authorities indicate that revenue from the export tax is minimal. Minimum export prices seem to apply for rice and corn; according to the authorities, they are generally based on world prices. Minimum export prices could have similar economic effects to export taxes.
Singapore (2008, 2004)	No export taxes.
Solomon Islands (LDC) (2009)	Export taxes are levied mainly on fish, minerals, and timber. Taxes on timber and fish are levied on a value determined by the authorities. Between 2003 and 2007, export duties represented almost 18% of total customs and inland revenue.
Sri Lanka (2004)	Export cesses are currently imposed on, *inter alia*, tea, coconut products, unshelled raw cashew, raw hides and skins. It would appear that these cesses are earmarked to finance specific activities such as financing R&D in the tea sector and supporting small-scale growers. Exports of silica quartz are still subject to a minimum price of USD 300 per tonne. Exports of sawn rubber wood are also subject to a minimum export price to prevent the indiscriminate felling of rubber trees, and thereby protect the rubber industry. As in the case of imports, several types of border charges are levied on certain exports. While these charges may be justified by the authorities on grounds of national security, environmental protection, financing export promotion, and encouraging downstream processing, the use of such levies on the export of locally produced materials is in effect, an input subsidy to processors. Insofar as export sales of such materials are diverted onto the home market, the domestic prices of these materials are reduced by the export restriction. While processors benefit from lower domestic prices, domestic suppliers of materials are penalized. Encouraging production and exports of processed products through export levies on inputs, risks developing inefficient industries. Export duties and cesses may be imposed to: ensure the availability of raw materials for higher-value-added industries and to promote further processing of local materials; finance export promotion activities; and protect national security, archaeological items, and the environment.
Thailand (2007, 2003)	There has been no change in Thailand's export duties since 2003. Export taxes consist of statutory rates and applied rates; applied rates involve specific (hides of bovine animals) and *ad valorem* (wood sawn and articles thereof, from zero to 40%) duties. The contribution of export taxes to government revenue remains negligible (0.3% of total tax revenue in 2005/06). The persistence of relatively high statutory export taxes, nevertheless, leaves an element of uncertainty in Thailand's trade regime, as export taxes on important products, such as rice or rubber, could in principle be reintroduced up to the level of the statutory rates without legislative approval. According to the authorities, the collection of export taxes is primarily for the purpose of conserving the environment, although it also constitutes a form of assistance to downstream processing.

Africa	
Angola (LDC) (2006)	Export duties are levied on: ivory, powder and scrap (10%); raw hides and skins (20%); tanned hides and skins (20%); and worked ivory, bone, etc., (10%). The authorities indicate that these duties are levied for purposes of environmental protection, particularly of flora and fauna.
Benin (LDC) (2004)	Although export duties were abolished in 1993, a fiscal tax on the export of cocoa beans, crude petroleum and precious metals still seems to apply.
Botswana (2009, 2003)	The Cattle Export and Slaughter Levy Act 10 of 2005 provides for the imposition of a levy per head of cattle exported from Botswana. The levy rate is currently P 10 per animal.
Burkina Faso (LDC) (2004)	Burkina Faso imposes a levy of CFAF 500 (USD 0.83) for each export certificate for works of art, which goes to the National Cultural Promotion Fund (FNPC). A special livestock sector contribution is levied on the export of live animals.
Burundi (LDC) (2003)	Most products are subject to a 5% export tax on the sales price plus packing costs. Higher rates are applied to certain primary commodities: 15% on fresh vegetables, flour, cereals and grains; and 6% on tea. Green coffee beans are subject to the 31% rate, but the tax has not been collected since 1999. Raw hides and skins, leather, fur skins and articles thereof are taxed at 3% and mineral ores at 1%. The government plans to eliminate export taxes and charges from 1 January 2003.
Cameroon (2007)	The CAEMC (Central African Economy and Monetary Community) customs regime allows member countries to levy export taxes. Cameroon applies export taxes of 2% of the f.o.b. value of exported goods, with the exception of logs, which are subject to a higher rate. Exports of wood (raw or semi-processed logs) are subject to an export tax of 17.5% of the f.o.b. value. Export taxes on logs have been imposed to encourage processing and hence local added value. Exports worth CFAF 500 000 or more are subject to the inspection and control tax. Exports of fish and meat are subject to a sanitary inspection tax at the same rate as imports.
Central African Republic (LDC) (2007)	Gold, diamonds, wood, cattle and live wild animals are the subject of special regime as regards export duties and taxes.
Chad (LDC) (2007)	A statistical tax on exports (RSE) is levied at the rate of 2% of the export value, on all tariff lines whatever the destination of the goods. The Community preferential tax (TPC) of 0.4% is also collected, on behalf of the CAEMC (Central African Economic and Monetary Community), on all exports. Export duty is levied on certain, mainly agricultural and fish-breeding, products to finance the export "Rural Intervention Fund" (FRE).
Congo (LDC) (2006)	Merchandise exports are subject to several export duties and taxes, in particular: the 2% automation fee; the 2% supplementary exit duty, from which certain products are exempt; and the 2% levy on rough diamonds. Timber is taxed as follows: 1% levy for the public service responsible for controlling forest product exports, the tax on timber exports assessed on the basis of transport costs, the f.o.b. value, the species and the degree of processing. In addition, there is a 15% surcharge on rough timber exported over and above the quota of 85% of the production of each forestry enterprise, as well as the contribution to the road fund assessed on timber for export or in transit.
Djibouti (LDC) (2006)	Djibouti levies an export tax of DF 500/tonne on salt.
Egypt (2005)	No export taxes. However, according to Article 8 of the Import and Export Regulations, a duty up to 100% of the value of the good may be imposed at any time by the Minister responsible for trade; according to the authorities, this duty has never been imposed.
Gambia (LDC) (2004)	A 10% export duty is levied on all items, except diamonds, which are taxed at 3%; exports of fish, fish products, groundnuts and their by-products, and all exports to the European Union are exempted.

Ghana (2008)	Export taxes are applied on cocoa and hydrocarbons. The rates on hydrocarbons are USD 0.09 per litre on aviation turbine kerosene and USD 0.03 per litre on gas oil. The share of export taxes in total Government revenue has decreased significantly, from 11.4% in 1998 to 2.3% in 2005.
Guinea (LDC) (2005)	A fiscal duty (DFE) is applied on the following scale: 0% for all agricultural or industrial products harvested or manufactured in the Republic of Guinea; 3% for exports of gold and diamonds; 2% for re-exports of goods of foreign origin previously imported against payment of duties and taxes in Guinea. The DFE applicable to mining products is determined in the various agreements signed with the mining companies. The tax payable by the Guinean Bauxite Company (CBG) is USD 8 to 9 per ton of bauxite (it depends on the trend in global prices), USD 1.75 per ton of alumina produced by the Alumina Company of Guinea (ACG) and USD 0.5 per ton of bauxite used to produce alumina. A tax of USD 13 is payable per ton of coffee.
Kenya (2006)	An export tax of 25% applies to hides and skins, and scrap metal. The tax was introduced in 2004 to encourage local processing.
Lesotho (LDC) (2009, 2003)	Sales tax is levied at 15% on every diamond found in and exported from Lesotho.
Madagascar (LDC)(2008)	According to the authorities, Madagascar does not impose any export taxes. However, some products are subject to a charge. Given that these products are almost entirely exported, these charges are *de facto* applicable almost exclusively to exports. Also, a charge is applied to fishery products; a charge of 1.5% of the f.o.b. value is applied to worked wood; and a mining charge of 2% is applied to mining products. Furthermore, forestry charges are levied on the exportation of specimens of fauna and flora: at the rate of 4% of the f.o.b. price for live specimens; 2% of the f.o.b. price for processed products; and 1% of the f.o.b. price for specimens that have been reproduced.
Mali (LDC) (2004)	Production of gold, which for the most part is exported, is subject to a levy of 3% *ad valorem* under the CPS (export duty). Exports of cotton are also subject to a CPS of 3%.
Mauritius (2008)	No export taxes.
Morocco (2009, 2003)	The DH 0.50 tax on every quintal of maize exported was abolished in 2005. The levy of DH 7/tonne on plant fibre exported was also abolished in 2005. The levy on the exploitation of phosphates, amounting to DH 34/tonne of crude phosphate equivalent, payable on exports was abolished in January 2008.
Mozambique (LDC)(2009)	Mozambique imposes an export tax of between 18% and 22% of the f.o.b. customs value on raw cashews. Although no other specific export tax appears to be applied, certain items, which are almost entirely exported, are subject to charges, e.g. cotton, fishery products, forestry products, and mining products. For instance, a royalty of Mt 2,000 applies to exports of unprocessed precious tropical wood, with a 25% reduction applying if processed.
Namibia (2009, 2003)	A 10% tax is imposed on unprocessed diamond exports. Export levies apply to live exports of slaughter-ready cattle at N$39.50 per head, and small stock (sheep and goats) at N$7.90 per head.
Niger (LDC) (2009, 2003)	A 3% statistical export charge (RSE) applies to all goods except mineral substances, together with a special re-export tax (TSR). Tobacco products are subject to a TSR of 5% when exported to countries that are outside the franc zone but are members of the ECOWAS (for example, Nigeria), and a TSR of 15% when exported to other countries outside the franc zone. For all other goods, the TSR rate is 10%. Niger has a large re-export trade (for example, cigarettes), mainly going to Nigeria, which is Niger’s second most important trade partner, and live animals are the second largest export.
Nigeria (2005)	The export amendment decree of 1992 prescribes that all raw material or unprocessed commodities, whether mineral or agricultural, may be subject to the payment of an export levy as may be prescribed, from time to time, by order of the Nigerian Export Promotion Council (NEPC). In this respect, an administrative levy of US$5 per tonne is applied to exports of cocoa, and of US$32 per tonne to exports of other raw materials.

Rwanda (LDC) (2004)	No export taxes.
Senegal (LDC) (2009, 2003)	An annual royalty of 3% of the pit-head value (difference between the f.o.b. value of the mineral substance and all the costs incurred from the pit-head to the delivery point) is levied on gold exported.
Sierra Leone (2005)	Exports of cocoa and coffee products remain subject to a levy, currently set at 2.5% of the f.o.b. export value. As from 1980, a 3% tax has been levied on all diamond exports valued by the Government Gold and Diamond Office (GGDO), in conjunction with Diamond Counsellors International.
South Africa (2009, 2003)	South Africa levies a tax on exports of unpolished diamonds in order to promote the development of the local economy, develop skills, and create employment. As of 2008, export levy of 5% based on the value of exported unpolished diamonds has been applied. South Africa also imposes an export levy of R 0.05 per litre of exported wine.
Suriname (2004)	All exports are subject to a consent fee of 0.1%. A statistical fee of 0.5% applies to exports of all products except bauxite, which is subject to a statistical fee of 2%. These fees are assessed on the f.o.b. value of exports and are applied regardless of their destination. Suriname applies additional taxes on exports of raw and roughly processed timber. Rates are expressed as *ad valorem* rates of minimum f.o.b. values determined by the Government. In April 2004, the rates were 20% for logs, and 5% and 10% for hewn-squares, sleepers (ties), and other semi-processed timber. In 2002, wood export taxes accounted for some 0.1% of current Government revenue.
Swaziland (2009, 2003)	The only tax or fee collected on exports is the Sugar Levy, which is charged at a rate of 5.75% of the proceeds from the net ex-mill export protocol sales to the EU, and applies two years in arrears.
Tanzania (LDC) (2006)	Tanzania applies an export tax on raw cashed nut, and a cess of 20% on raw hides and skins, to encourage local processing of these goods.
Togo (LDC) (2006)	Exports of agricultural, livestock and fishery products are subject to a levy by a way of advance payment on income tax or flat-rate taxes payable in their stead.
Tunisia (2005)	Since Tunisia's last TPR in 1994, many export taxes have been abolished, in particular, those on olive oil, fruit and vegetables, hides and skins, and cork. Tunisia now has two export taxes: one cyclical tax on exported scrap iron (90 dinars per ton), levied when scrap iron prices rise in order to discourage exports; and a "customs services fee" on crude oil exports (HS 2710), calculated as 3% of their value.
Uganda (LDC) (2006)	Uganda maintains a cess of 1% on exports of coffee (collected by the Uganda Coffee Development Authority), 2% on cotton (collected by the Cotton Development Organisation), and 20% on raw hides and skins. While the taxes on cotton and coffee are in place to finance promotional activities, the tax on raw hides and skins was introduced to encourage local processing of these goods.
Zambia (LDC) (2009)	The 2008 Budget encouraged local value addition by introducing an export levy of 15% on the export of copper concentrates and cotton seed (subsequently raised in the 2009 Budget to 20% for cotton seed), in recognition of the availability of local capacity to process these products. An export tax exists on scrap metal, which is considered an important input for manufacturing.

Americas	
Antigua and Barbuda (2007)	Export taxes are applied on lobsters (ECD 0.10/lb) and fish (ECD 0.05/lb).
Argentina (2007)	Following the peso devaluation in 2002, all Argentine exports were again made subject to export duties. Resolution No. 11/2002 of the former Ministry of the Economy and Infrastructure established export duties of 10% on a specific set of goods and of 5% on all other goods except fuels, in addition to duties existing at that time. Since 2002, successive resolutions have altered export tax rates, with increases on a significant number of products. As at mid-2006, the applicable duties were 5, 10, 15, 20, 25 and 45% on the f.o.b. value, depending on the goods in question. Export duties were introduced as price policy tools, to cushion the effect of exchange-rate fluctuations on domestic prices, particularly those of household necessities, and to counter the sharp fall in tax revenue. As a result, export duties have again become a major source of public revenue. Between 2002 and 2005, revenue collected from these duties averaged nearly 2.2% of GDP, the highest level recorded in the historical series that began in 1932. During that period, income from export duties represented 9.2% of exports and 9.9% of total public revenue. Official f.o.b. prices are set for several dutiable agricultural exports, and the declared f.o.b. value of a given sale is accepted only if it corresponds to the value previously established by the competent authority. This procedure aims to establish the basis on which rates are applied in settlement of export duties, refunds, drawback, contributions, charges, services and other items that are levied on, or benefit, exportation of goods listed in Law No. 21.453.
Barbados (2008)	Barbados applies no taxes, charges or levies on exports, other than a levy on cotton exports of BDSD 0.17 per pound. The proceeds of this levy go to the Barbados Cotton Growers Association.
Belize (2004)	Taxes on the export of logwood, mahogany, pine, cedar, coconut, and sugar are established by the Produce Export Duties Act and the Sugar Act. However, the authorities indicate that all export taxes have been repealed. Under the Meat and Livestock Act 1977, the Belize Livestock Producers Association can impose a cess on both exports and domestic sales of cattle. The cess on exports is specified in the legislation at BZD 10 per head plus 2% of sales value for cattle for slaughter; and 2% of sales value for cattle for breeding. The legislation does not specify the amount to be applied to domestic sales of cattle.
Bolivia (2005)	Pursuant to the General Customs Law, no customs duty is imposed on exports unless otherwise specified in the Law. Nevertheless, in the case of minerals, exports are subject to the *Impuesto Complementario a la Mineria* – ICM (complementary mining tax), whose rate is higher than that applicable to minerals sold on the domestic market.
Brazil (2009, 2004)	Brazilian legislation allows for the application of an export tax of 30%, which can be decreased or increased (to up to 150%) by the *Camara de Comercio Exterior* (CAMEX). The export tax applies, in principle, to all exports, but with the exception of a few products, the tax is zero-rated. Exports may be exempt from this tax according to their destination; coffee, sugar, alcohol, and related products are exempt. Export taxes are levied on three product categories down from seven product categories at the time of the previous review in 2004. In one case (leather and skins) levies are charged on all exports, while, in the other two cases (cigars and arms and ammunition), taxes are levied only on exports to certain markets, all of them in the western hemisphere. Minimum exports prices are not used, except as a base to calculate export taxes.
Canada (OECD) (2007, 2003)	Export duties are imposed on Canadian-manufactured tobacco products and as of 12 October 2006, on softwood lumber destined for the United States. Exports of Canadian-produced cigarettes, tobacco sticks, and other manufactured tobacco to all destinations are subject to a two-tiered tax, with different rates for exports up to a threshold of 1.5% of a manufacturer's annual production (CAD 0.075 per cigarette) and for exports above the threshold (CAD 0.178 per cigarette). The tax on exports up to the 1.5% threshold is refundable to the foreign importer and Canadian manufacturer upon proof of payment of taxes. The tax on exports over the 1.5% threshold is not refundable and approximates the total federal and provincial taxes otherwise applicable in the lowest-tax jurisdiction in Canada. The purpose of the export tax scheme is to reduce the incentive to smuggle Canadian-produced products back into Canada from export markets. On 12 September 2006, Canada and United States signed an agreement with respect to exports of Canadian softwood lumber. This followed a long-running trade dispute regarding

	U.S. anti-dumping and countervailing duties on imports of Canadian softwood lumber, which had been the subject of challenges. Canadian softwood lumber exporters will pay an export charge when the agreed reference price of lumber is at or below USD 355 per thousand board feet. Under the NAFTA and Canada's FTAs with Chile, Costa Rica and Israel, Canada has undertaken not to maintain any duty, tax or other charge on goods exported to the territory of the party(s) unless such levies are adopted or maintained on such goods for domestic consumption.
Chile (2009, 2003)	No export taxes.
Colombia (2006)	There are contributions of a parafiscal nature applied to exports of certain products, such as coffee, emeralds, precious stones and some fuels. The coffee contribution tax is levied on exported coffee and is equivalent to 5% of the price of the mild coffee exported. The emerald contribution amounts to 1%, in foreign currency, of the export price of the unset emeralds.
Costa Rica (2007)	Banana exports are subject to a tax irrespective of their destination. A tax of USD 1 per box or container of 40 lb net of bananas exported is imposed. Banana producers receive USD 0.011 per box exported from this tax. Since 1 January 2006, the Government imposed a minimum price for banana exports f.o.b. from Costa Rican ports amounting to USD 5.70 per 18.14 kg net box of top quality bananas. As far as coffee is concerned, in order to finance the operation, maintenance and administration of the ICAFE, Law No. 2762 determined a tax corresponding to 1.5% of the f.o.b. value of the coffee exported per 47kg unit of green coffee or its equivalent.
Dominica (2007)	There are export royalties of ECD 0.50/ton on sand and ECD 0.45/ton on stone.
Dominican Republic (2008)	In order to protect marine resources, Decree No. 11-01 of November 2001 introduced levies on the export of fish, molluscs and live crustaceans. The tax on fish is 0.03 Dominican pesos per kilogram (around USD 0.0009 per kilogram), while for molluscs and live crustaceans it is 5% *ad valorem*. Pursuant to the Mining Law of June 1971, exports of mineral substances in their natural form or in the form of metalliferous mineral concentrates is subject to a royalty or minimum tax of 5% of the f.o.b. selling price; this royalty can be credited against payment of income tax (ISR) for the same fiscal year.
Ecuador (2005)	Ecuador abolished export taxes through the Law on Facilitation of Exports and Waterborne Transport. However, the exports are subject to the "redeemable quota," and minimum prices apply to exports of certain products. The redeemable quota applied to exports amounts to 0.15 % of their f.o.b. value, except for petroleum and petroleum products, which are subject to a redeemable quota of 0.05 %. Exports of ungrounded coffee, roasted ungrounded coffee and roasted ground coffee are subject to a contribution amounting to 2 % of their f.o.b. value. The proceeds of the contributions go to the National Coffee Board. Exports of banana and plantains, cocoa, coffee, shrimp and fish products are subject to minimum reference prices. The value declared on the single export form may not be less than the minimum reference price set for each product.
El Salvador (2003)	No export taxes.
Guyana (2009, 2003)	Export taxes are applied to almost all exported products, apart from manufactured goods and exempted items. Unless otherwise specified, a general rate of 1.5% is applied. Since 2003 the only change to the items subject to export duties is the removal of shrimp. A wide range of articles are exempt from export duties: raw gold; agricultural products and their by-products (excluding cane sugar and molasses); forest products including timber and lumber; alumina; manganese; goods exported to CARICOM (Caribbean Community) states.
Grenada (2007)	No export taxes.
Guatemala (2009)	The only export taxes concern the coffee sector. Coffee growers must pay 1% of the f.o.b. export value of coffee, of which Q 0.10/100 kg go to the municipal authorities and the rest to Anacafe.
Haiti (LDC) (2004)	No export taxes. According to Article 167 of the Customs Code, goods for export are subject to payment of duties that appear in the tariff as exit duties. However, the liberalization process initiated in 1986 has led to the gradual and complete abolition of customs duties on exports.

Honduras (2003)	No export taxes.
Jamaica (2005)	No export taxes.
Mexico (OECD) (2008)	Export taxes applied to 19 tariff lines at the HS 8-digit level, including shells and claws of turtles, bone substances, human blood, skins of wildcats, etc. (Also Exports are subject to the DTA (*Derecho de Tramite Aduanero*) unless they are going to a country that is party to a free-trade agreement signed with Mexico. The general rate is MXN 202 (around USD 18) per transaction.)
Nicaragua (2006)	No export taxes.
Panama (2007)	There are no taxes on exports, except for exports of finished products made of native woods, which are subject to a 1% tax under Forest Law.
Paraguay (2005)	No export taxes were levied between 1997 and 2001. An export tax of 12% on fresh or salted bovine hides was introduced in 2002. Initially, the tax was applied on f.o.b. value of exports, but Decree No. 20.135/03 established a minimum unit value for customs purpose of USD 35 for exported hides, and the tax is applied on this value, irrespective of the place of destination. An export tax of 4% on soybeans, concerning the 2003/2004 harvest, and irrespective of the place of destination, was introduced in 2004. The dutiable value is set at US$80 per ton exported. The declared purpose of the taxes on hides and soybeans is to promote the local processing of those products. In both cases, the main reason cited for their application is the lack of raw materials for the domestic processing industry and the increase in exports of unprocessed products, taking into account, according to the Paraguayan authorities, the distortion created in subregional trade by the taxes on hide exports applied by Argentina and Uruguay.
Peru (2007)	No export taxes. The notional 0% tax levied on exports for statistical purpose was repealed in 2004.
St. Kitts and Nevis (2007)	Export taxes are applied on live animals, lobster and cotton. Revenue from this tax represents less than 2% of tax revenue.
St. Lucia (2007)	No export taxes.
St. Vincent and the Grenadines (2007)	No export taxes.
Trinidad and Tobago (2005)	No export taxes.
United States (OECD) (2008, 2006, 2004)	No export taxes.
Uruguay (2006)	Exports of bovine, sheep, pig, horse and poultry meats, irrespective of their form but with the exception of preserved meat, are subject to the FIS tax at a rate of 1% of the f.o.b. value of the exports. The FIS also applies to some sales on the domestic market. Exports of raw, salted, pickled and wet-blue hides pay a 5% tax. Exports of some other agricultural products are subject to payment of taxes or levies intended to finance bodies such as the Uruguayan Wool Secretariat (SUL), and the National Agricultural Research Institute (INIA).

Note: Descriptions are drawn from TPR reports, but in some cases have been abbreviated or changed as appropriate to meet the analytical objective of this paper. For further details, see the TPR reports

Annex 2.

DESCRIPTION OF OTHER EXPORT RESTRICTIONS IN TPR REPORTS

Europe/Middle East	
Bahrain (2007)	Bahrain prohibits exports of some products including certain foodstuffs and fuels. Export restrictions apply to, *inter alia*, live horses, camels, and antiques.
Bulgaria (2003)	Since January 2000, Bulgaria has liberalized its export licensing procedures. Currently, export licences are required in a limited number of cases such as fulfilment of international treaties and conventions to which Bulgaria is a signatory; protecting public morals; maintaining public order and national security; and safeguarding national artistic, historical, and architectural masterpieces. Licences are issued by the competent government ministries depending on the product and are valid for up to three months from the date of issue. Automatic licensing (registration) is applied to precious metals and unsawn timber exports (except for fire-burnt timber). Before its accession to the WTO, Bulgaria imposed quantitative restrictions on certain exports in order to ensure adequate supplies in the domestic market and prevent or relieve critical shortages. For instance, autonomous quotas were applied to the exports of goats, wheat, and barley. Upon accession in 1996, Bulgaria abandoned all quantitative restrictions on exports of agricultural products.
European Union (25) (2009, 2007, 2004)	Export restrictions are allowed on grounds of public morality, the protection of health and life of humans, animals and plants, and national cultural treasures. The restrictions are under the competence of both the Commission and Member States. An export authorization or license is required for the export of cultural goods and certain products under the Common Agriculture Policy (CAP), and for the control of exports of dual-use items and technology according to provisions set out in Regulation 1334/2000 (last amended by Regulation 1183/2007). The export of software or technology by electronic media, fax or telephone is also subject to authorization under the dual-use regime. Export licences are required to export goods covered by the CAP from the EU.
Georgia (2009)	Georgia does not apply export quotas. Export licensing restrictions are applied only for reasons of healthcare, environmental protection, national heritage and security.
Iceland (OECD) (2006)	Export restrictions, prohibitions, and licensing apply in a number of cases including narcotics, and ozone-depleting substances.
Israel (2006)	Currently some 35 items, by broad category, require a licence for various reasons, such as the control of quality and standards of goods, compliance with international agreements (including those regarding dangerous drugs and protection of plants and animals), and conservation of local resources. Most of the goods covered by the control requirement are agricultural products or chemicals.
Jordan (2008)	Export prohibitions, restrictions, and licensing are regulated through Import and Export Law No. 21 of 2001, as amended by Temporary Law No. 18 of 2003. Automatic licensing applies to, *inter alia*, wheat and other wheat-based products (including macaroni and vermicelli) to ensure that the consumer subsidies granted on these products are reimbursed by exporters when the products are exported. Jordan is introducing non-automatic licensing to dual-use products (the goods covered by the dual-use export control system of the European Communities).
Liechtenstein (2008, 2004)	Lichtenstein continues to maintain export controls on certain products on grounds of safety, security, and environment, and to ensure compliance with international obligations under treaties and conventions to which they are signatories.

Norway (OECD) (2008, 2004)	Norway applies trade embargos on the basis of US Security Council Resolutions relating to Iran, North Korea, Sierra Leone, Sudan, etc. Since 2004, Norway has amended the Customs Act to prohibit the export or re-export of counterfeit goods. Seven categories including hazardous waste, minke whale products, cultural objects are subject to export prohibitions or licensing.
Oman (2008)	Oman prohibits exports of antiques, and ancient manuscripts. Export restrictions apply to date seedlings and to three species of fish (lobster, abalone, and shark) during the breeding and reproduction seasons when fishing is not allowed.
Qatar (2005)	Export prohibitions apply to alcoholic products. They also apply to, *inter alia*, species of fish and seafood products for food security reasons.
Romania (2005)	Exports are prohibited or controlled for various reasons, including environment, health, public morality, national security, or to give effect to Romania's obligations under international conventions.
Switzerland (OECD) (2008, 2004)	Switzerland continues to maintain export controls on certain products on grounds of safety, security, and environment, and to ensure compliance with international obligations under treaties and conventions to which they are signatories.
Turkey (OECD) (2007, 2003)	Turkey prohibits exports of 14 items (by broad category) for environment, health, cultural reasons, or to give effect to obligations under international conventions. Each firm producing oil products is subject to an export quota of 35% of production. An export license is required for 25 categories of products including endangered species of wild fauna and flora. The government has a power to make goods for export subject to quality control, and the Undersecretariat for Foreign Trade (UTF) is responsible for enforcing quality control of these commodities. Some 200 agricultural products (at the 12-digit HS level) are subject to compulsory export controls for quality purposes. The coverage includes citrus fruit, a variety of edible oils, and some hazelnuts.
United Arab Emirates (2006)	The UAE maintains export controls (through permits) on certain products for safety, security, and environmental reasons, and to ensure compliance with international obligations under treaties and conventions (*e.g.* the Basel Convention, CITES, the Convention on Chemical Weapons, the Treaty on Nuclear Non-Proliferation) to which it is a signatory.
Asia/Pacific	
Australia (OECD) (2007)	Exports of some goods are restricted, unless permission or a licence is granted. These include asbestos; biological agents; cetacearns (whales, dolphins, and porpoises); chemical compounds; some cultural and heritage goods; defence and strategic goods; diamonds (Kimberley process); drugs; endangered animal and plant species (subject to the CITES); firearms, parts, accessories, and ammunition; hazardous waste; human blood and other body fluids, organs and tissue; human embryos; ozone depleting substances. Discretionary export licensing restrictions are maintained for reasons related to SPS, the environment, and alignment with international agreements.
Bangladesh (LDC) (2006)	Goods subject to export prohibition are listed in the Export Policy 2003-2006; the number of goods on the list has been reduced from 19 to 16 since the previous review. According to the authorities, the bans on exports of agricultural commodities and manufactured goods are in place mainly for reasons of health, eco-balance, security, archaeological value, or maintenance of adequate domestic supply. There is no export licensing requirement *per se*, although an export certificate may be required from the relevant authorities for certain products.
Brunei Darussalam (2008)	Export prohibitions remain in place for prawn refuse and copra cake, and exports of timber, oil palm, rice, and sugar are still restricted. Export licenses are required for cigarettes, diesel, gasoline, kerosene, and salt.

China (2008, 2006)	In 2007, China maintained general export prohibitions on 40 items at the HS 8-digit level (up from 25 items in 2004). Prohibited items include mainly materials relating to State precious and rare animals and plants. The added lines are mineral products (HS Chapter 25) and some chemicals (HS Chapter 29). China maintains both global export quotas and destination-specific quotas regarding Hong Kong and Macao. When determining the size of quotas, the authorities consider, *inter alia*: national security, availability of domestic resources for downstream processing, development plans for certain domestic industries, and international and domestic demand. In 2007, 447 tariff lines at HS 8-digit level were subject to export quotas and licensing administration (316 in 2005, and 319 in 2004). Global export quotas applied to 146 lines at the HS 8-digit level in 2007 (down from 179 lines in 2004). From 1 January 2008, global export quotas are also applied to flours of some grain products. China's non-automatic export licensing requirements are implemented mainly to fulfil its obligations under international agreements, such as: Articles XX and XXI of GATT 1994; the Montreal Protocol on Substances that Deplete the Ozone Layer. Export licenses have also been used to reduce exports of certain products: some steel products (83 tariff lines at the HS 8-digit level) have been subject to licensing requirements since 20 May 2007. Automatic export licenses, which apply largely for statistical purposes, were required for 284 lines (at the US 8-digit level) in 2007 (40 in 2004).
Chinese Taipei (2006)	Export prohibitions cover some 48 tariff lines (HS 10-digit level), mainly products that are banned under international conventions, such as toxic chemicals, arms and ammunition, and narcotics. In addition, exports of trout and salmon products, plants used for pharmaceutical purposes and antiques are prohibited. Exports of certain fish, including trout and salmon, are prohibited for reasons of fishery conservation. Another 41 items are currently subject to export licensing (7 February 2006).
Fiji (2009)	Prohibited exports are dangerous drugs (i.3. narcotics) as well as all live fish, and turtle flesh and shells not meeting certain size limits. Exports of round logs are banned for environmental reasons and to promote downstream processing, which provides an implicit subsidy to processors at the expense of forest owners, by lowering the domestic price. Exports of a wide range of agricultural products require an export licence from the relevant authority, e.g. live cattle, manufactured sugar in consignments exceeding 5 kgs, wheat brain, copra, oil cake and copra meal, various wood and wood products, and coffee.
Hong Kong, China (2006, 2003)	Exports of ozone-depleting substances to non-parties to the Montreal Protocol are banned. Hong Kong also complies with trade sanctions imposed by the UN Security Council.
India (2007)	Export prohibitions are in place for environmental, food security, marketing, pricing, and domestic supply reasons, and to comply with international treaties. In addition to these export prohibitions, India also issues *ad hoc* prohibitions on exports of sensitive products; for example, export prohibitions have recently been issued for wheat, pulses, and sugar. Also 171 lines at the HS 8-digit level (excluding special chemicals, organisms, materials, equipment, and technologies) are currently subject to restrictions; products may only be exported if a licence is issued by the Directorate General of Foreign Trade (DGFT), on the approval of its Export Facilitation Committee.
Indonesia (2007, 2003)	During 2003-06, export licensing, prohibitions, and restrictions were maintained to ensure protection of natural resources and endangered species (*e.g.* in accordance with CITES); promote higher-value-added downstream industries; upgrade the quality of export products; and provide an adequate supply of essential products. Before 2005, Indonesia exercised export control by dividing exports into two types, "supervised" exports and "regulated" exports. Export approval requirements had to be met for "supervised" products, including certain live bovine animals, live fish, palm nuts/kernels, lead and bauxite ores/concentrate, petroleum oils/products, urea fertilizer, crocodile leather, unprotected wild animals and plants, unprocessed silver/gold, and waste/scrap of metals. Indonesia also conducted licensing and quota administration over regulated exports, including: coffee, textiles and clothing, rubber, veneer and plywood or similar laminated wood, teakwood, and mixed rattan and semi-prepared rattan. New export-import regulations issued in 2005 lifted restrictions on the export of tapioca, semi-processed rattan and silver.

Japan (OECD) (2009, 2007, 2005)	Export controls (prior approval) are maintained to ensure national security and public safety and to ensure adequate domestic supplies of certain agricultural and other primary products. For certain agricultural products, including wheat bran, rice bran, oat bran, clams, mussels and eels, the Minister of Economy, Trade and Industry needs the consent of the Minister of Agriculture, Forestry and Fisheries prior to granting export approval.
Korea (OECD) (2008, 2004)	Export prohibitions, affecting 11 six-digit HS items, are maintained to protect animal rights, endangered species, and preserve natural resources. Exports of sand and gravel-related items have to be approved by the Korean Aggregate Association to protect natural resources.
Kyrgyz Republic (2006)	Export licences, administered by the Ministry of Industry, Trade and Tourism, apply to a range of products for reasons of human safety and public health, environmental protection (including under international conventions), national security, and preservation of art, historical and archaeological treasures, and exhaustible natural resources. Goods include weapons; explosives; nuclear materials and technology for military use; virulent poisons; narcotics (including used in pharmaceuticals) and psychotropic substances; art works and antiquities with historical, cultural or scientific value; ferrous, precious, and rare-earth metals and their fragments; and rare raw materials of vegetable or animal origin having pharmacological applications. According to the authorities, except for non-ferrous metal fragments and waste, licensing is not intended to restrict exports but to control exports of stolen materials.
Macao, China (2007)	No products are subject to export restrictions and controls except CITES species, ozone depleting substances, toxic chemicals and precursory substances, etc.
Maldives (LDC) (2009, 2003)	Exports of live fish are subject to licensing, and trade in timber is controlled. Exports of certain marine species are prohibited for environmental reasons.
Malaysia (2006)	The Customs (Prohibition of Exports) Order 1998, under the Customs Act 1967, sets out export control requirements in three schedules. The first schedule consists of items that are absolutely prohibited from being exported, for example arms and related materials of all types, including weapons and ammunition, military vehicles and equipment, police equipment, and spare parts. Exports of turtle eggs are prohibited as are exports of rattan from peninsular Malaysia. The second schedule comprises goods subject to export licensing. Licences are required for all exports to Israel, and for 43 product groups. The third schedule consists of items that can be exported only after meeting certain criteria for the protection of wildlife, health, security, and antiquities. In 2001, 36% of Malaysia's tariff lines were subject to export licensing requirements; this level does not appear to have changed, although current data were not provided. The list of products subject to export licensing requirement also appears to be identical to that of 2001.
Mongolia (2005)	Exports of drugs and narcotics (and raw materials and equipment that can produce them) and certain dangerous and poisonous chemicals are prohibited; exports of raw hides, skins, and cashmere are prohibited with a view to protecting domestic processors. There are no licensing requirements for exporters in Mongolia, except on some items including guns, explosives and certain drugs.
New Zealand (OECD) (2009, 2003)	Export restrictions are maintained mainly for health and safety reasons, but also in the case of some agricultural products, including meat and dairy products, in order to manage trade partners' import requirements, and in the case of some horticulture products and kiwifruit, for marketing reasons.
Pakistan (2008)	Export prohibitions focus on health, social, religious, or environmental protection under international treaties e.g. CITES. They also cover exports of wood and timber generally. Wheat flour exports were also banned in 2007 due to domestic supply shortages. Precious and semi-precious stones and gold jewellery are subject to special procedures.
Philippines (2005)	Exports are prohibited or regulated on grounds of national interest, security, and public health, and to fulfil the requirements of international agreements and conventions (e.g. the CITES). The authorities indicate that exports of logs from native forests are also banned for environmental reasons. Regulated exports require prior export clearance from the relevant government agencies. Exports of rice and corn remain restricted. In order to ensure food security and price stability, these commodities may be exported only if there is a surplus, according to the authorities. Fish exports are also regulated on grounds of domestic food security.

Singapore (2008, 2004)	Security, health, and environmental concerns underlie Singapore's export restrictions and mainly involve endangered species under the CITES Convention, arms, explosives and explosive precursors, chemicals, and radioactive materials. Licensing controls are also maintained on rice, excluding rice bran, under which all rice traders must be licensed.
Solomon Islands (LDC) (2009)	Timber exports require "specific authority" from the Central Bank. The purpose of this measure is "to ensure that log exporters obtain open market prices for their log exports and remit the full proceeds to Solomon Islands". A licence is required to export other products subject to export taxes, war relics, live fish, and wildlife specimens.
Sri Lanka (2004)	Export prohibitions and licensing remain in place to protect the national heritage, public health, and the environment (including endangered species). Exports of tea are subject to quality check prior to exportation. Exporters of gems must obtain a Gem Dealers Licence (renewable on a yearly basis) from the National Gem and Jewellery Authority.
Thailand (2007, 2003)	Changes in Thailand's export licensing and prohibitions since 2003 include the elimination of prohibitive export licensing requirements on jute and kenaf seed, live bovine animals, 277 kinds of wild animal, fuel oil and products thereof, and fertilizer. Since May 2003, Thailand has issued export certificates for rough diamond under the Kimberly Process Scheme before export. The Export-Import Control Law regulates the export of items that are in short supply domestically or that might unduly affect prices. The quota system is ostensibly applied to help improve the livelihood of farmers and food security in the country. For example, a portion of sugar production is reserved for domestic consumption; the remainder may be exported to the world market.
Africa	
Angola (LDC) (2006)	Exports of some products including poisonous or toxic substances or drugs, animals, and gold and silver are restricted.
Benin (LDC) (2004)	With a view to preserving natural resources and in the wake of a shortage on the domestic market, since 1997 exports of teak in the rough and charcoal have been prohibited. On the other hand, exports of sawn teak in the form of boards, parquet flooring and planks are authorized. Exports of seed cotton are prohibited. The export of precious metals requires approval from the Ministry of Finance, except in the case of items containing a small quantity of metal, items weighing less than 500 grams or up to 10 gold coins.
Botswana (2009, 2003)	Export licences are required for all exports, including to Southern Africa Customs Union (SACU) members, for food security, sanitary and phytosanitary, and statistical reasons, and under international conventions to which Botswana is a signatory.
Burkina Faso (LDC) (2004)	Works of art are the only export subject to an authorization and a permit from the Ministry of Culture.
Burundi (LDC) (2003)	Coffee berry exports are banned. Exports of sugar are subject to a quota which varies depending on local demand. The sugar quota is managed through the SOSUMO company (*Société sucrière du Moso*), which has a production monopoly. The State determines the quantity of sugar to be sold to distributors in each region according to their estimates of demand and the market price for sugar. As a party to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Burundi prohibits ivory exports.

Cameroon (2007)	In principle, quantitative restrictions (including prohibitions) and controls in force on exports derive for the most part from treaties to which Cameroon is a party (Basel Convention on the Control of Transborder Movements of Hazardous Waste, CITES, or Chemical Weapons Convention *inter alia*). Restrictions are, however, maintained on exports of logs for economic reasons. Following the adoption of Ordinance No. 99/001 in 1999, Cameroon has set about gradually prohibiting exports of logs in order to promote the processing industry. From 1999 until the prohibiting of log exports in 2004, a certificate of registration had to be obtained to export timber, which was intended to ensure that 70 % of production was processed locally and only 30 % of the annual harvest exported as logs. However, the Ordinance also provides for log exports to continue, subject to surtax, with the aim of promoting certain species. The export of two species (Sapelli and Ayous) is subject to quantitative restrictions with exporters being given quotas proportionate to the efforts invested in processing or exporting the species being promoted which may be exported as logs. However, according to the authorities, the loss brought about by prohibiting exports of most logs has not been offset by an increase of processed timber.
Central African Republic (LDC) (2007)	The Central African Republic has eliminated all quantitative export restrictions. It has participated in the Kimberley Process for trade in rough diamonds since April 2003.
Chad (LDC) (2007)	In general, the only quantitative restrictions and controls in force on exports should be those derived from the treaties to which Chad is party (Basle Convention, CITES, Chemical Weapons Convention, Treaty for the Non-Proliferation of Nuclear Weapons). In practice, there are few restrictions or controls.
Congo (LDC) (2006)	An export declaration must be filed for all goods being exported or re-exported. Under the Forestry Code, only processed wood in the finished or semi-finished state may be exported, but in practice each forestry enterprise is required to limit rough timber exports to 15 % of its total production volume. This threshold is often exceeded, triggering payment of the 15 % surcharge. Under the Mining Code, every shipment of precious minerals requires an export authorization issued by the central mining authority.
Djibouti (LDC) (2006)	The export of sawn timber and coral is prohibited. According to the authorities, apart from the restrictions imposed under the international agreements signed by Djibouti, there are no other export restrictions. Djibouti does not currently require export licences.
Egypt (2005)	Pursuant to Article 7 of Law 118/1975, the export of certain commodities can be prohibited or restricted through Ministerial decree. The authorities indicate, however, that Egypt does not maintain any export quotas, licences, or prohibitions.
Gambia (LDC) (2004)	Export prohibition, controls, and limitations are decided by the President. The current list is identical to the list of prohibited or restricted imports; that list includes counterfeit or non-standard coins or currency notes, firearms that are not properly licensed, narcotic drugs, rough or uncut diamonds, certain types of noxious gases.
Ghana (2008)	Exports of unprocessed logs, raw rattan cane and bamboo are prohibited. Export permits or certificates are required for a number of products, including mineral ore, and chemicals.
Guinea (LDC) (2005)	The exports of raw diamonds are subject to the Kimberley process certification scheme. One important focus of Guinea's action is improving the quality of local products and products for export (in particular, agricultural, livestock and fisheries products) through the adoption of international quality and health safety standards.
Kenya (2006)	Export prohibitions apply to round-wood and, if sent by post, to firearms and ammunition of all types, and to other articles having the appearances of lethal weapons. A licence is required for exports of most agricultural products, food, minerals, and mineral products. Exports of certain agricultural and food products are subject to special licences for self-sufficiency purposes.
Lesotho (LDC) (2009, 2003)	Some livestock and livestock products are subject to export controls. Only licensed diamond dealers or producers, or their accredited agents, may export diamonds.
Madagascar (LDC) (2008)	Madagascar has prohibited exports of certain species of wood in rough or semi-finished form since July 2007, but authorizes exports in finished form.

Mali (LDC) (2004)	Export prohibitions are either absolute or restrictive. The absolute prohibition regime applies to exports of young bovine breeding animals, whereas the restrictive regime affects the following: (i) exports of meat and live animals (which require a health or animal health certificate issued by the Ministry of Livestock); (ii) hunting trophies (submission of a permit or certificate in conformity with the CITES issued by the competent technical services); (iii) plants (submission of a phytosanitary certificate issued by the competent technical services); and (iv) works of art (authorization from the Ministry responsible for art and culture).
Mauritius (2008)	Export bans are maintained under international convention to which Mauritius is a signatory. Export permits are required for products considered “strategic” or “sensitive” to the economy, and such products include sugar, sand, and limestone.
Morocco (2009, 2003)	Since 2003, a number of changes have been made to the list of products subject to quantitative restrictions (and thus to export licensing). Consequently, in addition to cereal flour (except rice flour), charcoal, collections and specimens for various collections (zoological, botanical, mineralogical, and archaeological); and antiques over 100 years old, since May 2003 the list has included substances and equipment using ozone-depleting substances, and since August 2008, wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, other cereals, groats and semolina of common flour and barley. Tanned hides and skins or crust leather of bovine animals, sheep and goats were removed from the list in December 2006.
Mozambique (LDC)(2009)	Special export regulations apply to certain products including plant and vegetable matter; animals and products thereof; products subject to export taxes, such as cashews; precious metals, gemstones, and mineral products; gold and silver, which may only be exported by the Bank of Mozambique. Since 2002, a prohibition applies to exports of unprocessed wood, reserved to local processors, but not to exports of unprocessed precious tropical wood species, such as ebony and rosewood.
Namibia (2009, 2003)	Exports, except to SACU members, are subject to automatic licensing, except for some products that require a non-automatic permit. These include medicines; live animals and genetic materials; all ostrich breeding materials; meat and game products; protected species under CITES; plants; firearms and explosives; and minerals, including diamonds and gold. Export permits from the Meat Board of Namibia are required for exports of livestock. Export permits for maize, wheat and mahangu are required from the Namibian Agronomic Board.
Niger (LDC) (2009, 2003)	Since 1998, Niger has imposed an export ban on seed cotton in order to guarantee the development of the cotton subsector. As part of the measures taken to offset the 2005 food crisis, the re-export of milled rice has been banned since 2005.
Nigeria (2005)	Under Nigeria's Export Prohibition Act, certain exports are prohibited for purposes of domestic food security, value-added considerations, and preservation of cultural heritage. Currently, the ban covers raw hides and skins, timber (rough or sawn), scrap metals, unprocessed rubber latex and rubber lumps, rice, yams, maize, beans, and artefacts and antiquities. Nigeria's food safety regulations require export licences for unprocessed food products; in certain cases, the Minister for Agriculture is empowered to prescribe grades and standards of quality for these products.
Rawanda (LDC) (2004)	According to the authorities, other than restrictions under international agreements of which Rwanda is a signatory, there are no restrictions on exports.
Senegal (LDC) (2009, 2003)	Senegal does not currently apply any prohibition or quantitative restriction on exports. The export of the following goods requires an authorization: gold, hides and skins, and petroleum products. Senegal also imposes prohibitions and licensing under the multilateral environmental agreements it has signed such as the CITES.
Sierra Leone (2005)	Export restrictions are maintained for health, safety, and environmental reasons. A special permit issued by the Ministry of Agriculture and Natural Resources is required for the exportation of plants and charcoal. Gold and diamonds, as well as any other goods or materials as may be prescribed by law, are subject to export licensing requirements.

South Africa (2009, 2003)	A number of products are still subject to export control, including export permits (licences) and prohibition. Controls are maintained on grounds of safety, security, and the environment, and to ensure compliance with international obligations under treaties and conventions to which South Africa is a signatory (for example, the Montreal Protocol). Exports of meat require a health certificate and the payment of fees, depending upon the province, prior to export. Exports of any alcoholic product with an alcohol content of more than 1%, except for beer, sorghum beer, and medicines, require an export certificate.
Suriname (2004)	The Negative List Decision adopted under the Law on the Movement of Goods lists the products that are currently subject to export restrictions, which can take the form of prohibitions or non-automatic licensing requirements.
Swaziland (2009, 2003)	Export restrictions apply to products controlled under the various conventions on threatened species, etc. to which Swaziland belongs. Export prohibitions may also be imposed in case of food shortages resulting from drought or other natural disasters.
Tanzania (LDC) (2006)	Since June 1998, export restrictions in the agriculture sector have been in place for white maize, rice, cereals, beans, and unprocessed fish products; these are due to the precarious food supply situation brought about by the ongoing drought conditions.
Togo (LDC) (2006)	Commodity exports (coffee, cocoa, cotton fibre) have been free of all licensing requirements since 1996. Coffee, cocoa and seed cotton are subject to quality, packaging and marking standards. The exportation of rough diamonds from Togo is subject to the Kimberley Process certification system.
Tunisia (2005)	There are several product groups that can only be exported with the prior authorization of the Ministry of Trade, valid for six months. The main purpose of authorization is to prevent shortages and ensure the availability of inputs for domestic industry.
Uganda (LDC) (2006)	Exports of items that appear on Uganda's negative list are not allowed, and certain exports require authorization from regulatory bodies. The negative list of exports includes timber, charcoal, and whole fresh fish. For items covered by international conventions to which Uganda is a signatory, such as some wild animals and their trophies, prior authorization must be obtained from the Uganda Wildlife Authority; this is granted only if the exporter can satisfy the authorities that the export is sustainable without endangering the species.
Zambia (LDC) (2009)	Export prohibitions apply to certain types of logs under international agreements, and occasionally for grains (during drought years). There are no general export licensing requirements (except for prescribed goods) although certain goods, such as fertilizers and gemstones require special export permits.
Americas	
Antigua and Barbuda (2007)	Exports of wild birds are prohibited, as well as exports of any live or dead wildlife or parts, in accordance with the CITES.
Argentina (2007)	Since the previous trade policy review, export prohibitions have been reintroduced for commercial reasons. In July 2005, it was decided to suspend exports of tailings of copper and aluminium and their alloys for 90 days. The export ban was extended in March 2006 for a period of 180 days. MEP Resolution No. 114 of 8 March 2006 suspended exports of bovine livestock on the hoof and of certain cuts and preparations and preserves of bovine meat for a period of 180 days, except for foreign sales of "Hilton beef" subject to tariff quotas and sales covered by bilateral agreements. The MEP justified the measure as necessary to maintain the stability of beef prices in the face of price increases caused partly by external demand. This was prompted by the National Government's priority of maintaining supply to the domestic market at reasonable prices. In May 2006, the export ban was replaced by a quantitative restriction under MEP Resolution No. 397/2006. Specifically, an export quota was set for the period between 1 June and 30 November 2006, equivalent to 40 % of the volume recorded in the same period in 2005, with a requirement not to exceed 50 % of this total in each quarter. The established quota is shared among exporters in proportion to the physical volume exported in the reference period. In addition to the rules officially restricting exports, the Government has concluded agreements whereby exporters of certain goods agree to voluntarily restrain their foreign sales, so as to control price trends for these goods in the domestic market.

Barbados (2008)	At the end of 2007, an export license was required for: black coral, live sheep and goats; tortoiseshell; and radioactive chemical elements. These licenses are not automatic and apply irrespective of destination.
Belize (2004)	Under the Supplies Control Act, 1963 (Cap. 293, 2000) and the Supplies Control (Import/Export) Regulations, exports of certain products require a licence, regardless of their destination. Licences for beans and sugar are automatic; for all other products – live animals, fish, crustaceans and molluscs, logs and lumber and citrus fruit – the Supply Control Unit must generally consult with the government body or association responsible for the product before granting the licence. No export licences are granted for rosewood or medicate log and lumber, and all other unfinished articles manufactured therefrom. According to the authorities, in 2003, the Supplies Control Unit granted five export licences for live animals, 77 for fish, crustaceans and molluscs, 113 for logs and lumber, 16 for beans, and 67 for sugar; no export licences were issued for citrus.
Bolivia (2005)	In general, export of products affecting public health, State security, conservation of fauna and flora and the cultural, historical and archaeological heritage is banned. Other exports may also be prohibited by law. Pursuant to the 1996 Forestry Law (Law No. 1.700 of 12 July 1996), the export of unprocessed forestry products is subject to restrictions and is strictly regulated.
Brazil (2009, 2004)	Exports of some organic chemicals included in HS Chapter 29 are prohibited to non-signatories of the Montreal Protocol. Brazil also restricts exports to comply with United Nations resolutions: exports of weapons and military equipment to Iraq, Liberia, Sierra Leone, and Somalia are forbidden. Exports of certain wood (pine, imbuia, and virola) are subject to specific rules and require prior authorization from the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA). Exports of a relatively large number of products are subject to prior authorization from different agencies, generally for safety, health, security or environmental reasons, or when they are subject to export quotas. The list included some 663 tariff headings at the HS eight-digit level in April 2008, representing some 6.8% of all tariff headings.
Canada (OECD) (2007, 2003)	Most Canadian export controls are in place under the Export and Import Permits Act, administered by the Export and Import Control Bureau. Section 3 of the Export and Import Permits Act, the Export Control List (ECL), contains articles controlled for any of the following purposes: to ensure that any action taken to promote and encourage the further processing in Canada of a natural resource that is produced in Canada is not rendered ineffective by reason of the unrestricted exportation of that natural resource; to limit or keep under surveillance the export of any raw or processed good that is produced in Canada in circumstances of surplus supply and depressed prices and that is not an agricultural product; to implement an intergovernmental arrangement or commitment; to ensure that there is an adequate supply and distribution of the article in Canada for defence or other needs; or to control the export of arms, ammunition, implements or munitions of war or articles of a strategic nature or value the use of which might be detrimental to the security of Canada. The vast majority of controlled exports are controlled pursuant to international agreements that Canada has signed.
Chile (2009, 2003)	Chile does not have an export licensing regime. No Chilean exports are subject to export quotas, which are prohibited by Law No. 18.840. Export prohibitions or controls apply to goods whose trade is regulated by the Convention on International Trade in Endangered Species (CITES). Chile also prohibits exports of goods such as: (i) anthropological, archaeological, ethnic, historic, and paleontological objects and their parts; (ii) Chilean pine (botanical name *araucaria araucana*) and larch; and (iii) psychotropic substances and other chemicals.
Colombia (2006)	Colombia has commitments to apply restrictions on the exportation of certain products under the Convention on International Trade in Endangered Species of Wild Fauna and Flora, the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal and the Montreal Protocol on Substances that Deplete the Ozone Layer. Exports of goods that form part of Colombia's cultural, artistic, archaeological and historical heritage are also restricted. Coffee exports are prohibited if they do not comply with the quality standards established by the National Coffee Growers' Committee.
Costa Rica (2007)	Export prohibitions are mainly imposed for reasons of national security, protection of Costa Rica's heritage and for environmental reasons. Article 26 of Forestry Law No. 7575 of 13 February 1996 bans the export of logs and roughly squared wood from forests of specific species. The objective of the Forestry Law is, inter alia, to ensure the conservation of natural forests, the industrialization of forestry resources intended for this purpose and the creation of employment. The authorities have pointed out that Article 26 of Forestry Law No. 7575 is part of

	the policy for the recovery and sustainable use of forests, an area in which Costa Rica has made substantial progress over the past two decades.
Dominica (2007)	Exports of any wildlife or parts thereof are forbidden. This export prohibition is for the protection and conservation of wildlife.
Dominican Republic (2008)	The export of some products can be prohibited for environmental, public health or food safety reasons. Although exporters' licences have been abolished, some products are subject to special export licences or certificates. In order to protect public health and the environment, the Dominican Republic prohibits the export of some products, including human blood and blood products, amber in its natural state, certain types of wood, and sand, gravel and soil suitable for cultivation. In accordance with its CITES commitments, the Dominican Republic bans the export of tortoiseshell in its natural raw state.
Ecuador (2005)	Ecuador has undertaken to apply export restrictions to certain products pursuant to the Convention on International Trade in Endangered Species of Wild Flora and Fauna and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, and the Montreal Protocol on Substances that Deplete the Ozone Layer. The exportation of roundwood is prohibited except in limited quantities for scientific and experimental purposes. The exportation of semi-finished forest products is authorized only when "domestic needs and the minimum levels of industrialization have been met."
El Salvador (2003)	In general, export prohibitions are applied in order to protect the environment or the cultural heritage or for economic reasons. At the end of 2002, the only prohibited exports were exports of plants and animals in danger of extinction, in accordance with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), and exports of gas for domestic consumption whose price is controlled on the internal market.
Guyana (2009, 2003)	A number of items are subject to export licensing including: poultry feed; rice bran; rice chips, rice dust, rice stock feed; wheat bran, wheat middlings, and wheat screenings; cane sugar in solid form; fertilizers; hides and skins; feathers, bird skins with feathers, prepared feathers, ornamental feathers, and other feather articles; gold; jewellery of precious metal or rolled precious metal; scrap metal; articles made out of base metals; and arms and ammunition. Under the Guyana Timber Export Act of 1973 (Cap. 67:03), written approval of the Guyana Timber Export Commission must be obtained in order to export timber. State-owned companies are involved in the export of sugar and gold.
Grenada (2007)	Grenada prohibits exports of prepared opium, Indian hemp; and unfermented cocoa. The export of a number of products is subject to licensing requirements. Exports of gas cylinders, coral, all mineral products (HS chapter 25), live sheep, and live goats are subject to approval and receipt of an export license.
Guatemala (2009)	Export restrictions are mainly imposed for reasons of national security, protection of Guatemala's heritage or for environmental reasons. Under the Forestry Law of 2 December 1996 (Decree No. 101-96), exports of logs of more than 11 cm in diameter is banned, unless they come from plantations or nurseries registered with the INAB, in which case they require an export licence. The ban does not apply to furniture and processed products made from wood.
Haiti (LDC) (2004)	Controls are carried out in order to prevent tax fraud, particularly in the case of re-export. These are carried out when an export permit is issued. As a general rule, the export of animal and plant products requires prior authorization. Some types of live animals belonging to endangered species (green anoles, mabuyas, snails) may not be exported so as to protect the national heritage. The shipment of mangoes without proper fumigation treatment is also banned. Quality controls and phytosanitary and animal health measures also apply to exports of coffee, cacao, mangoes and animal products.

Honduras (2003)	Decree No. 323-98 of 18 December 1998 prohibits the export of wood from certain forests that has not been incorporated into finished products, furniture or manufactured furniture parts. It also bans the export of all forestry products from certain forests without due approval from the State Forest Administration. As a contracting party to the International Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Honduras has undertaken to prohibit exports of certain plants and animals threatened with extinction, in accordance with the Convention.
Jamaica (2005)	Goods generally prohibited for export are listed in the Customs Act; the list is made up of arms, ammunition, and naval stores; and spirits and wines. In addition, some exports such as shells and some live animals are prohibited under international conventions. A number of products are subject to export licensing. Export licences are required for environmental concerns, such as the protection of crocodiles, shells and some live animals.
Mexico (OECD) (2008)	The export of some goods is prohibited, including certain products of animal origin, plants, narcotics and archaeological goods. This prohibition is based on the commitments in international agreements signed by Mexico, the control of dangerous substances, sanitary, phytosanitary and health reasons, and protection of the cultural and historical heritage. A prior export licence issued by the Ministry of Economy (SE) is required for the export of 16 tariff headings; the grounds for these licenses are the Mexican State's exclusive right to exploit and market non-renewable natural resources. Since the previous review, the number of HS headings subject to a prior licence has almost been halved from 28 headings.
Nicaragua (2006)	Nicaragua still bans export of the following: caoba roundwood (only the export of caoba in the form of sawn wood, plywood or veneered wood is allowed), spiny lobsters during their reproductive phase or spawning (with eggs), with shells (with sperm receptacle) or moulting, and estuary shrimps in the larval or juvenile phase. Nicaragua imposes export licensing requirements to ensure compliance with quality and health controls or to meet international commitments on international trade in wildlife under the CITES (CITES export certificate). Exports of sawn wood also require a licence in the form of an authorization.
Panama (2007)	As a contracting party to the CITES, Panama prohibits exports of certain plants and animals in danger of extinction in accordance with that Convention. Wood exports are governed by Executive Decree No. 57 of 5 June 2002, which prohibits the exportation of wood in the form of logs, stumps, roundwood or blocks, sawn or roughly dressed, of any species from natural forests, as well as wood submerged in water. The authorities have noted that the purpose of the measure is to guarantee the domestic supply of wood, in order to encourage the manufacture of furniture at national level.
Paraguay (2005)	Law No. 96/92 prohibits the hunting, commercial exploitation and export of wild animals in order to guarantee the adequate protection, conservation and rational use of Paraguay's biodiversity; this prohibition applies only to wildlife species not covered by express authorization of the Environmental Secretariat. The authorities noted that Paraguay does not apply temporary measures on exports of agricultural products for reasons relating to domestic supply, except in the case of hides. The Ministry of Industry and Trade established a prior licensing requirement in 2003 for exports of waste and scrap of aluminium or copper and copper/tin based alloys (bronze).
Peru (2007)	The exportation of wood in log form and other forest products in their "natural state" is prohibited, except where obtained from nurseries or forestry plantations and "not requiring processing for their final consumption." A further export prohibition applies to seeds, specimens and products of maca in the natural state or having undergone primary processing. The purpose of this measure is to promote maca exports with higher value-added.
St. Kitts and Nevis (2007)	Export licences are required for vegetables, monkeys, and several types of seafood. Export restrictions are generally for safety and health purposes.
St. Lucia (2007)	Restricted exports products include ginger and dry coconut, narcotics and drugs. Export-licensing requirements apply for any goods covered by CITES.

St. Vincent and the Grenadines (2007)	Exports of birds under HS 0106.99 are restricted and, in general, CITES rules are followed. Under Import and Export (Control) Regulations No. 10 of 1992, a licence is required for exports of: live swine; live sheep and goats; and live, frozen, fresh or chilled, and prepared or preserved lobsters. In 2002, restrictions were lifted on exports of dried coconuts, potatoes, oranges, and plantains. A phytosanitary certificate from the Ministry of Agriculture must be obtained for the export of local produce or plants and plant materials.
Trinidad and Tobago (2005)	A number of products require export licences from the Ministry of Trade and Industry. The products covered include non-ferrous metal scrap and ores, planting material, including tissue culture and other plant propagation material of (CITES) listed species.
United States (OECD) (2008, 2006, 2004)	The United States maintains export restrictions and controls for national security or foreign policy purpose, or to address shortages of scarce materials. Export controls can be based on US domestic legislation, policy decisions, UN resolutions or on US participation in four non-binding export control regimes: the Wassenaar Arrangement, which deals with controls of conventional arms and dual-use exports, the Missile Technology Control Regime (MTCR), the Nuclear Suppliers Group (NSG), and the Australia Group (AG, chemical and biological non-proliferation).
Uruguay (2006)	Some exports are prohibited or subject to special requirements for reasons such as environmental protection, to meet "the country's needs," for sanitary reasons, or to protect consumers. Decree No. 359/000 of 30 November 2000 imposed an initial temporary 180-day ban on the export of steel and cast iron scrap. Subsequently, Decree No. 209/02 of 12 June 2002 definitively banned the export of these products.

Note: Descriptions are drawn from TPR reports, but in some cases have been abbreviated or changed as appropriate to meet the analytical objective of this paper. For further details, see the TPR reports;