

# WORLD TRADE ORGANIZATION

RESTRICTED

**G/SCM/Q2/JPN/25**

25 January 1999

(99-0248)

**Committee on Subsidies  
and Countervailing Measures**

Original: English

## **SUBSIDIES**

### Questions from POLAND Regarding the New and Full Notification of JAPAN<sup>1</sup>

The following communication, dated 18 January 1999, has been received from the Permanent Mission of Poland.

1. Tax Credit for the Increase Expense of Research (57)  
Special Depreciation of Machinery (62 and 65)

Could Japan please provide us with some more information on the criteria of eligibility under these schemes as the decision here seems to be to a large extent a discretionary decision of the Minister?

2. Special Depreciation or Tax Credit on the Manufacturing Machines when Import of Products Increases

Could we please receive more detailed information on sectors of production covered by this scheme?

What are the procedures of application connected with this programme?

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<sup>1</sup> G/SCM/N/38/JPN + Suppl.1