

WORLD TRADE
ORGANIZATION

English only

**Supporting Tables Relating to Commitments on Agricultural Products
in Part IV of the Schedules**

This document contains supporting material relating to commitments on agricultural products contained in Schedule III - Brazil.

Anglais seulement

**Tableaux explicatifs concernant les engagements relatifs aux
produits agricoles repris dans la Partie IV des Listes**

Le présent document contient les données explicatives concernant les engagements relatifs aux produits agricoles inscrits dans la Liste III - Brésil.

Solamente inglés

**Cuadros justificantes relativos a los compromisos sobre productos
agropecuarios consignados en la Parte IV de las Listas**

En el presente documento figura la documentación justificante relativa a los compromisos sobre productos agropecuarios consignados en la Lista III - Brasil.

Supporting Table 4

AGRICULTURAL TRADE NEGOTIATIONS: LIST OF COMMITMENTS

DOMESTIC SUPPORT: BRAZIL

Spending on Agricultural Policies Federal Administration Governmental Activity and Public Companies

Public programs by measure type	Outlays - US\$ 1,000,000				Description
	1986	1987*	1988	1986-88	
1. General Services					
(i) Science & Technology	782.7	240.0	695.8	572.8	Co-ordination and maintenance of services and facilities for agricultural research; scientific and technical information transfer; technical assistance and advisory to producers, industries and consumers; specialist and producers training and facilities; environmental mapping and information collection.
Basic Research					
Applied Research					
(ii) Vegetal and Animal	993.7	1,010.0	922.0	975.2	Animal and plant health services; zoosanitary defense and alertness; animal laboratorial support system; phytosanitary defense and alertness; vegetal laboratorial support system (seed, beverages and phytosanitary product inspection of vegetal origin products); disease inspection and control; training programs related to disease control and prevention; warning services and facilities; productivity and quality programs; improved seed production and marketing (seed fields and culture registration); standardization and grading; agricultural mechanization services; animal genetic and zootecnic improvement; classification and inspection of animal origin products; social assistance to farm labor.
(v) Production					
Sanitary Defense and Inspection					
Seed and Saplings					
Soil Correctors and Fertilizers					

* Does not include public companies

Supporting Table 4

AGRICULTURAL TRADE NEGOTIATIONS: LIST OF COMMITMENTS

DOMESTIC SUPPORT: BRAZIL

Spending on Agricultural Policies Federal Administration Governmental Activity and Public Companies

Public programs by measure type	Outlays - US\$ 1,000,000				Description
	1986	1987*	1988	1986-88	
(iii) Education & Rural Trainin . Primary Education . Secondary Education . Higher Education	213.6	220.0	243.1	225.6	Secondary education provides intermediate professional qualification; higher education is fully oriented to rural and rural related activities, and is provided by agricultural colleges and rural universities.
(iv) Promotion & Rural Extent . Cooperativism . Rural Extention . Agrarian Promotion	998.0	130.0	1,888.5	1,005.5	Services to farmers located in draught regions and to farmers located in settlements and colonization projects; special services for co-operative and other farm associations (studies and researches, training and support to the creation of new exposition parks and fair facilities); mechanization services to low income farmers.
(vi) Market Supply . Storage and Silage . System for Distributing Agricultural Products	4,303.9	1,131.5	1,022.6	2,152.7	Storage and silage facilities; plannig and inspection of warehouses and silos; improvement of the market distribution system; building and maintenance of "supply center facilities"; inspection, standardization and classification of products; information services.

Continued

* Does not include public companies

Supporting Table 4

AGRICULTURAL TRADE NEGOTIATIONS: LIST OF COMMITMENTS

DOMESTIC SUPPORT: BRAZIL

Spending on Agricultural Policies Federal Administration Governmental Activity and Public Companies

Public programs by measure type	Outlays - US\$ 1,000,000				Description
	1986	1987*	1988	1986-88	
(vii)Infrastructure Program Irrigation Reservoirs Rural Electrification Rural Housing Local Roadways	453.2	540.0	1,541.7	845.0	Implementation and operation of irrigation programs; construction and reclaim of dams for irrigation and urban water supply; local roadways; rural housing; rural electricity network services and facilities; electricity reticulation; social welfare of rural workers.
2. Government Agricultural Insurance Program	443.6	138.1	397.2	326.3	Supervision and co-ordination, administrative, maintenance and auditing services; payments are made with government funds for relief from natural disaster.
3. Preservation of Renewable Natural Resources and Environment Protection	529.3	90.0	242.6	287.3	Protection for flora and fauna; reforestation; soil and water conservation; defence against erosion and draught; recovery and restoration of land; environmental improvement in rural areas; forest and national park services; training services and facilities.

Continued

* Does not include public companies

Supporting Table 4

AGRICULTURAL TRADE NEGOTIATIONS: LIST OF COMMITMENTS

DOMESTIC SUPPORT: BRAZIL

Spending on Agricultural Policies Federal Administration Governmental Activity and Public Companies

Public programs by measure type	Outlays - US\$ 1,000,000				Description
	1986	1987*	1988	1986-88	
4.Regional Development Programs	84.5	26.0	27.5	46.0	Promotion of economic and social development of poor regions; rural development financial assistance programmes and projects; farmers protection services against draught and other calamities.
5.Agrarian Organization Agrarian Reform Settlement	447.5	540.0	440.2	475.9	Promotion of structural changes in poor regions; lessening of structural unbalances and disadvantage problems related to natural resources ownership and labor force supplies; structural adjustment assistance and investment aids; land distribution to landless rural workforce; land reform credit agrarian related studies and researches; legal services; social assistance to rural workers.
6.Improving the Social Welfare of Rural Workers	4.3	80.0	76.2	53.5	Basic rural sanitation; health care in rural areas.

Continued.....

* Does not include public companies

DOMESTIC SUPPORT: BRAZIL

Spending on Agricultural Policies Federal Administration Governmental Activity and Public Companies

Public programs by measure type	Outlays - US\$ 1,000,000				Description
	1986	1987*	1988	1986-88	
7. Administration & Planning	852.4	330.0	975.7	719.4	Administration; financial administration/assistance; government planning

* Does not include public companies

DATA SOURCE:

1. MINISTERIO DA FAZENDA
Secretaria do Tesouro Nacional
Balanco Geral da Uniao
2. INSTITUTO DE PESQUISA ECONOMICA APLICADA-IPEA
 - a) Coordenacao de Politica Agricola
Relatorio Interno No 01/90
 - b) Gastos Publicos na Agricultura Brasileira, Dez/93

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Supporting Table 5

AGRICULTURAL NEGOTIATIONS: SUPPORTING DATA

DOMESTIC SUPPORT: BRAZIL

Measures Exempt From The Reduction Commitments - Special and Differential Treatment

MEASURE NAME	MEASURE TYPE	DESCRIPTION		MONETARY VALUE OF MEASURE (US\$ 1,000)	DATA SOURCES	COMMENTS
1	2	3		4	5	6
PRODUCTION CREDIT	Funds for variable input acquisitions	Government and private funds, mostly compulsory, allocated to production at preferential interest rates.	1986	321,658.72	BANCO CENTRAL DO BRASIL	Credit is generally available to all low-income producers meeting specified criteria that are set in national legislation. Total support is estimated using the difference between the market interest rate and farmer's borrowing rate.
			1987	191,253.30		
			1988	121,277.02		
			average	211,396.35		
INVESTMENT CREDIT	Funds for agricultural investments	Government and private funds, directed to improve rural structure, acquisitions of machines, equipments, vehicles and animal services.	1986	1,482,148.55	BANCO CENTRAL DO BRASIL	Credit is generally available to all producers meeting specified criteria that are set in national legislation. Total support is estimated using the difference between the market interest rate and farmer's borrowing rate.
			1987	374,910.63		
			1988	210,207.49		
			average	689,088.89		

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Market Price Support

DESCRIPTIONS OF BASIC PRODUCTS	MEASURE TYPES		APPLIED ADMINISTERED PRICE	EXTERNAL REFERENCE PRICE	ELEGIBLE PRODUCTION (1,000 t)	ASSOCIATED FEES/LEVES	TOTAL MARKET PRICE SUPPORT (US\$ 1,000)	DATA SOURCES
1	2		3 (US\$/t)	4 (US\$/t)	5	6	7 ((3-4)*5)-6	8
COFFEE	Minimum Support Price	1986	2,283.43	2,875.89	1,956.0	0.00	(1,158,844.83)	MICT/SPC/DNC
		1987	1,765.69	1,094.96	810.0	0.00	543,297.18	
		1988	1,408.89	1,204.90	2,574.0	0.00	525,067.04	
		Average					356,121.41	
COTTON	Minimum Support Price		US\$/Lb	US\$/Lb				
		1986	53.59	42.46	793.4	0.00	8,831.23	MAARA/CONAB
		1987	46.67	65.20	633.4	0.00	(11,733.94)	
		1988	50.19	63.18	863.6	0.00	(11,217.61)	
Average					2,943.74			
EDIBLE BEANS	Minimum Support Price	1986	354.67	439.09	2,244.8	0.00	(189,507.81)	MAARA/CONAB
		1987	283.28	307.37	2,108.0	0.00	(50,786.95)	
		1988	331.86	671.01	2,752.0	0.00	(933,325.90)	
		Average					-	
MAIZE	Minimum Support Price	1986	95.83	143.69	20,264.1	0.00	(969,893.44)	MAARA/CONAB
		1987	80.78	120.63	26,758.3	0.00	(1,066,391.28)	
		1988	91.28	129.72	25,223.6	0.00	(989,605.74)	
		Average					-	
RICE	Minimum Support Price	1986	188.80	156.61	9,813.0	0.00	315,848.20	MAARA/CONAB
		1987	154.27	151.98	10,578.0	0.00	24,202.80	
		1988	162.73	213.80	11,782.2	0.00	(600,696.97)	
		Average					113,350.33	
SISAL	Minimum Support Price	1986	211.09	251.64	225.0	0.00	(9,122.95)	MAARA/CONAB
		1987	183.93	258.77	218.6	0.00	(15,922.27)	
		1988	203.62	289.50	190.0	0.00	(16,316.89)	
		Average					-	
SOYBEANS	Minimum Support Price	1986	151.83	158.99	13,997.0	0.00	(100,191.83)	MAARA/CONAB
		1987	116.28	158.45	17,072.0	0.00	(685,792.95)	
		1988	118.94	221.77	18,127.0	0.00	(1,863,941.01)	
		Average					-	
WHEAT	Administered marketing price through government acquisitions and sales	1986	237.77	104.24	5,633.0	0.00	752,167.68	MAARA/CONAB
		1987	178.11	116.83	6,127.0	0.00	375,463.07	
		1988	167.90	171.73	5,847.0	0.00	(22,401.07)	
		Average					375,876.92	

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE(s)		OTHER PRODUCT- SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT- SPECIFIC SUPPORT (INCLUDES CALCU- LATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DI- RECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS
1	2		3	4	5	6 (3+4-5)	7	8	9 (6+7+8)
BARLEY	.Production Credit	1986	-	2,061.73	-	2,061.73	-	-	2,061.73
	.Marketing Credit	1987	-	1,091.68	-	1,091.68	-	-	1,091.68
		1988	-	722.51	-	722.51	-	-	722.51
		average	-	1,291.97	-	1,291.97	-	-	1,291.97
BRAZIL WAX	.Production Credit	1986	-	30.07	-	30.07	-	-	30.07
	.Marketing Credit	1987	-	16.41	-	16.41	-	-	16.41
		1988	-	10.05	-	10.05	-	-	10.05
		average	-	18.84	-	18.84	-	-	18.84
CASHEW-NUT	.Production Credit	1986	-	265.90	-	265.90	-	-	265.90
	.Marketing Credit	1987	-	142.77	-	142.77	-	-	142.77
		1988	-	91.22	-	91.22	-	-	91.22
		average	-	166.63	-	166.63	-	-	166.63
CASSAVA	.Production Credit	1986	-	6,770.42	-	6,770.42	-	-	6,770.42
	.Marketing Credit	1987	-	3,547.75	-	3,547.75	-	-	3,547.75
		1988	-	2,409.83	-	2,409.83	-	-	2,409.83
		average	-	4,242.67	-	4,242.67	-	-	4,242.67

continues...

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE(s)		OTHER PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT-SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT (3+4-5)	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DIRECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS (6+7+8)
1	2		3	4	5	6	7	8	9
CASTOR-OIL PLANT	.Production Credit	1986	-	120.30	-	120.30	-	-	120.30
	.Marketing Credit	1987	-	67.56	-	67.56	-	-	67.56
		1988	-	38.30	-	38.30	-	-	38.30
	average		-	75.39	-	75.39	-	-	75.39
COFFEE	.Production Credit	1986	-	32,858.86	-	32,858.86	-	-	32,858.86
	.Marketing Credit	1987	-	18,436.52	-	18,436.52	543,297.18	-	561,733.70
		1988	-	10,476.49	-	10,476.49	525,067.04	-	535,543.53
	average		-	20,590.62	-	20,590.62	356,121.41	-	376,712.03
COTTON	.Production Credit	1986	-	59,253.24	-	59,253.24	8,831.23	-	68,084.47
	.Marketing Credit	1987	-	31,991.88	-	31,991.88	-	-	31,991.88
		1988	-	20,146.74	-	20,146.74	-	-	20,146.74
	average		-	37,130.62	-	37,130.62	2,943.74	-	40,074.36
EDIBLE BEANS	.Production Credit	1986	-	36,121.34	-	36,121.34	-	-	36,121.34
	.Marketing Credit	1987	-	19,499.70	-	19,499.70	-	-	19,499.70
		1988	-	12,284.50	-	12,284.50	-	-	12,284.50
	average		-	22,635.18	-	22,635.18	-	-	22,635.18

continues...

Supporting Table 8

AGRICULTURAL NEGOTIATIONS: SUPPORTING DATA

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE(S)		OTHER PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT-SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DIRECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS
1	2		3	4	5	6 (3+4-5)	7	8	9 (6+7+8)
GARLIC	.Production Credit	1986	-	886.06	-	886.06	-	-	886.06
	.Marketing Credit	1987	-	491.01	-	491.01	-	-	491.01
		1988	-	288.66	-	288.66	-	-	288.66
		average	-	555.24	-	555.24	-	-	555.24
GRAPE (and by-products)	.Production Credit	1986	-	5,031.65	-	5,031.65	-	-	5,031.65
	.Marketing Credit	1987	-	2,758.14	-	2,758.14	-	-	2,758.14
		1988	-	1,669.33	-	1,669.33	-	-	1,669.33
		average	-	3,153.04	-	3,153.04	-	-	3,153.04
JUTE	.Production Credit	1986	-	108.33	-	108.33	-	-	108.33
	.Marketing Credit	1987	-	54.52	-	54.52	-	-	54.52
		1988	-	40.82	-	40.82	-	-	40.82
		average	-	67.89	-	67.89	-	-	67.89
MAIZE	.Production credit	1986	-	150,495.06	-	150,495.06	-	-	150,495.06
	.Marketing Credit	1987	-	81,703.55	-	81,703.55	-	-	81,703.55
		1988	-	50,721.08	-	50,721.08	-	-	50,721.08
		average	-	94,306.56	-	94,306.56	-	-	94,306.56

continues...

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE (s)		OTHER PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT-SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DIRECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS
1	2		3	4	5	6 (3+4+5)	7	8	9 (6+7+8)
OATS	.Production Credit	1986	-	905.46	-	905.46	-	-	905.46
	.Marketing Credit	1987	-	508.46	-	508.46	-	-	508.46
		1988	-	288.26	-	288.26	-	-	288.26
		average	-	567.39	-	567.39	-	-	567.39
PEANUTS	.Production Credit	1986	-	2,044.59	-	2,044.59	-	-	2,044.59
	.Marketing Credit	1987	-	1,104.80	-	1,104.80	-	-	1,104.80
		1988	-	694.30	-	694.30	-	-	694.30
		average	-	1,281.23	-	1,281.23	-	-	1,281.23
MILLE	.Production Credit	1986	-	109.58	-	109.58	-	-	109.58
	.Marketing Credit	1987	-	106.46	-	106.46	-	-	106.46
		1988	-	60.35	-	60.35	-	-	60.35
		average	-	118.80	-	118.80	-	-	118.80
RICE	.Production Credit	1986	-	201,105.80	-	201,105.80	315,848.20	-	516,954.00
	.Marketing Credit	1987	-	109,887.73	-	109,887.73	24,202.80	-	134,090.53
		1988	-	67,070.18	-	67,070.18	-	-	67,070.18
		average	-	126,021.24	-	126,021.24	113,350.33	-	239,371.57

continues...

Supporting Table 8

AGRICULTURAL NEGOTIATIONS: SUPPORTING DATA

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE(s)		OTHER PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT-SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT (3+4-5)	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DIRECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS (6+7+8)
1	2		3	4	5	6	7	8	9
RYE	.Production Credit	1986	-	6.62	-	6.62	-	-	6.62
	.Marketing Credit	1987	-	1.12	-	1.12	-	-	1.12
		1988	-	2.11	-	2.11	-	-	2.11
	average		-	4.15	-	4.15	-	-	4.15
SISAL	.Production Credit	1986	-	73.96	-	73.96	-	-	73.96
	.Marketing Credit	1987	-	38.40	-	38.40	-	-	38.40
		1988	-	26.67	-	26.67	-	-	26.67
	average		-	46.34	-	46.34	-	-	46.34
SORGHUM	.Production Credit	1986	-	1,018.52	-	1,018.52	-	-	1,018.52
	.Marketing Credit	1987	-	571.47	-	571.47	-	-	571.47
		1988	-	324.72	-	324.72	-	-	324.72
	average		-	638.24	-	638.24	-	-	638.24
SOYBEANS	.Production Credit	1986	-	207,366.11	-	207,366.11	-	-	207,366.11
	.Marketing Credit	1987	-	115,533.55	-	115,533.55	-	-	115,533.55
		1988	-	66,931.48	-	66,931.48	-	-	66,931.48
	average		-	129,943.71	-	129,943.71	-	-	129,943.71

continues...

DOMESTIC SUPPORT: BRAZIL

Aggregate Measurements of Support: Other Product Specific Support and Total AMS
(US\$ 1,000)

DESCRIPTION OF BASIC PRODUCTS	MEASURE TYPE(s)		OTHER PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER PRODUCT-SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES / LEVIES	TOTAL OTHER PRODUCT SPECIFIC SUPPORT	MARKET PRICE SUPPORT (SUPPORTING TABLE 6)	NON-EXEMPT DIRECT PAYMENTS (SUPPORTING TABLE 7)	TOTAL AMS
1	2		3	4	5	6 (3+4-5)	7	8	9 (6+7+8)
SUGAR CANE	.Production Credit	1986	-	122,994.95	-	122,994.95	-	-	122,994.95
	.Marketing Credit	1987	-	68,580.17	-	68,580.17	-	-	68,580.17
		1988	-	39,645.17	-	39,645.17	-	-	39,645.17
		average	-	77,073.43	-	77,073.43	-	-	77,073.43
WHEAT	.Production Credit	1986	-	97,787.98	-	97,787.98	752,167.68	-	849,955.66
	.Marketing Credit	1987	-	50,341.62	-	50,341.62	375,463.07	-	425,804.69
		1988	-	15,706.45	-	15,706.45	-	-	15,706.45
		average	-	61,278.68	-	61,278.68	375,876.92	-	437,155.60

DATA SOURCE: BANCO CENTRAL DO BRASIL - SISTEMA REGOR

COMMENTS: Government and private funds, mostly compulsory, allocated to production and marketing at preferential interest rates.

Total support is estimated using the difference between market interest rate and farmer's borrowing interest rates.

In case of "Production Credit" the values exclude the exemptions of supporting table 5.

Supporting Table 10

AGRICULTURAL NEGOTIATIONS: SUPPORTING DATA

DOMESTIC SUPPORT: BRAZIL

Non-product-specific AMS
(US\$ 1,000)

MEASURE TYPE (s)		NON-PRODUCT-SPECIFIC BUDGETARY OUTLAYS	OTHER NON-PRODUCT SPECIFIC SUPPORT (INCLUDES CALCULATION DETAILS)	ASSOCIATED FEES/LEVIES	TOTAL NON-PRODUCT-SPECIFIC SUPPORT (2+3-4)	DATA SOURCES	COMMENTS
1		2	3	4	5	6	7
NON-PRODUCT SPECIFIC PRODUCTION CREDIT (includes animal breeding)	1986	-	151,133 81	-	151,133 81	BANCO CENTRAL DO BRASIL	Government and private funds allocated to production of agricultural products not listed in supporting table 8 Total support is estimated using the difference between market interest rate and farmer's borrowing rate
	1987	-	84,869 49	-	84,869 49		
	1988	-	38,571 36	-	38,571 36		
	average	-	91,524 89	-	91,524 89		
NON-PRODUCT SPECIFIC MARKETING CREDIT (seeds and packaging)	1986	-	22,126 78	-	22,126 78	BANCO CENTRAL DO BRASIL	Government and private funds allocated to marketing of agricultural products not listed in supporting table 8 Total support is estimated using the difference between market interest rate and farmer's borrowing rate
	1987	-	11,132 96	-	11,132 96		
	1988	-	8,337 56	-	8,337 56		
	average	-	13,865 77	-	13,865 77		
INCOME TAX FORGONE	1986	347,478 00	-	-	347,478 00	SECRETARIA ESPECIAL DE ASSUNTOS ECONOMICOS	Three sources of Income Tax forgone were estimated: 1 - farmers were allowed to deduct investment expenditures up to 80% of their net profits. 2 - Farmers received a wave on the rate of Income Tax up to 29% 3 - No Income Tax was charged on 6% of the increasing value of forests formed by farmers
	1987	345,424 00	-	-	345,424 00	CIEF E CSAR/SECRETARIA DA RECEITA FEDERAL	
	1988	374,634 00	-	-	374,634 00	MINISTERIO DA FAZENDA	
	average	355,845 33	-	-	355,845 33	MINISTERIO DA AGRICULTURA, DO ABASTECIMENTO E DA REFORMA AGRARIA	

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Coarse Grains								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	54,555.0						7,914.9		
1987	227,587.5						75,707.3		
1988	35,980.0						4,398.0		
1989									
1990									
1986/90	63,624.5						17,604.0		

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Vegetable Oils								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	6,572,265.0						632,228.3		
1987	11,147,547.5						1,218,468.8		
1988	11,319,072.5						909,345.9		
1989									
1990									
1986/90	5,807,777.0						552,008.6		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Oil cakes								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	510,607.5						149,574.4		
1987	532,207.5						139,614.8		
1988	394,932.5						78,096.7		
1989									
1990									
1986/90	287,549.5						73,457.2		

Continued ...

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks US\$	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Sugar								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	1,573,660.0	80,363,675.0				81,937,335.0	3,428,225.8		
1987	1,254,770.0	168,653,536.1				169,908,306.1	2,834,232.6	SDR/MIR	
1988	1,426,165.0	24,074,073.8				25,500,238.8	2,441,169.8		
1989									
1990									
1986/90	850,919.0	54,618,257.0				55,469,176.0	1,740,725.6		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Other milk products								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	251,375.0						17,635.2		
1987	283,727.5						18,115.8		
1988	302,270.0						20,195.3		
1989									
1990									
1986/90	167,474.5						11,189.3		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Bovine Meat								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	9,166,410.0						182,339.6		
1987	4,494,615.0						60,340.5		
1988	14,948,210.0						290,921.2		
1989									
1990									
1986/90	5,721,847.0						106,720.3		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks US\$	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Poultry Meat								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	5,772,892.5					5,772,892.5	30,125.3		
1987	5,665,987.5	5,108,179.0				10,774,166.5	215,241.4	CONAB/MAARA	
1988	6,305,012.5	1,764,581.0				8,069,593.5	244,320.7		
1989									
1990									
1986/90	3,548,778.5	1,374,552.0				4,923,330.5	97,937.5		

Continued...

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Beverages								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	115,952.5						13,378.8		
1987	173,597.5						16,069.1		
1988	127,640.0						11,947.2		
1989									
1990									
1986/90	83,438.0						8,279.0		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Wine								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	664,592.5						70,061.5		
1987	235612.5						11,830.8		
1988	436,350.0						16,932.1		
1989									
1990									
1986/90	267,311.0						19,764.9		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Fruit & vegetables fresh								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	4,360,165.0						261,654.2		
1987	3,956,710.0						227,182.2		
1988	4,506,657.5						226,018.2		
1989									
1990									
1986/90	2,564,706.5						142,970.9		

Continued.....

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Fruit & vegetables processed								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	29,267,095.0						986,994.4		
1987	30,936,122.5						948,351.8		
1988	39,468,185.0						892,207.5		
1989									
1990									
1986/90	19,934,280.5						565,510.7		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Tobacco								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	218,792.5						2,381.3		
1987	400,975.0						4,052.8		
1988	761,670.0						7,515.2		
1989									
1990									
1986/90	276,287.5						2,789.9		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks US\$	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Cotton								CONAB/MAARA	
1986									
1987		1,068,310.0				1,068,310.0	18,615.0		
1988									
1989									
1990									
1986/90		213,662.0				213,662.0	3,723.0		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Cocoa								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	477,665.0						15,355.2		
1987	392,545.0						10,549.0		
1988	536,165.0						17,757.7		
1989									
1990									
1986/90	281,275.0						8,732.4		

Continued.....

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Prep cereals, flour & pastrycook' products								B.Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	115,697.5						4,497.0		
1987	178,527.5						7,827.8		
1988	173,417.5						12,324.8		
1989									
1990									
1986/90	93,528.5						4,929.9		

Continued...

Supporting Table 11

AGRICULTURAL NEGOTIATIONS: LIST OF COMMITMENTS

EXPORT COMPETITION: BRAZIL

Export Subsidies: Outlay and Quantity Reduction Commitments

Description of Products	Direct Export Subsidies US\$	Sales Stocks	Producer Financed Subsidies	Cost Reduction Measures	Internal Transport Subsidies US\$	Total Product Specific Export Subsidies US\$	Quantity of Subsidized Exports MT	Data Source	Comments Including Measure Designation
1	2	3	4	5	6	7	8	9	10
Flowers								B. Brasil-Cacex Foreign Trade Yearbook	Export income tax forgone revenue
1986	74,870.0						1,019.9		
1987	16,380.0						375.8		
1988	171,067.5						3,240.0		
1989									
1990									
1986/90	52,463.5						927.1		

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