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Page: 1/1

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**RUSSIA – TARIFF TREATMENT OF CERTAIN AGRICULTURAL
AND MANUFACTURING PRODUCTS**

REPORT OF THE PANEL

Corrigendum

In paragraphs 2.2(h) and 8.1(d), the tariff line associated with the eighth measure at issue is given as "1511 90 900 2". This number should be replaced with "1511 90 990 2".

In paragraphs 2.2(k) and 8.1(f), the tariff line associated with the eleventh measure at issue is given as "8418 21 800 0". This number should be replaced with "8418 21 100 0".

Paragraph 6.47, second sentence, refers to "paragraphs 7.216, 7.219 and 7.265". It should instead refer to "paragraphs 7.216, 7.219 and 7.264".

In paragraph 7.264, first sentence, the word "calculations" should be replaced with "worked mathematical reasoning".

Paragraph 7.265, together with the accompanying footnote, should be replaced with the following:

7.265 Turning to the eleventh measure as it existed at the time of the Panel's establishment, the European Union has provided a hypothetical example of a good with a customs value of 0.8 EUR/l. Based on this example, and for reasons analogous to those offered above, we find that the European Union has shown that when the customs value of a good falling within the tariff line covered by the eleventh measure was equal to or less than 0.8 EUR/l, the *ad valorem* equivalent of the specific element of the applied combined duty rate would inevitably have been higher than the bound duty rate.³⁴⁴ This finding is represented graphically in Figure 4 below.

³⁴⁴ As noted, the European Union uses the example of a good with a customs value equal to 0.8 EUR/l. The applied rate was "13.3%, but not less than 0.12 EUR/l", while the bound rate was "14.7%; or 13.3%, but not less than 0.12 EUR/l; whichever is the lower". For any good with a customs value equal to or less than 0.8 EUR/l, applying the *ad valorem* rate of 13.3% would have resulted in a specific duty rate equivalent of 0.106 EUR/l, which is less than 0.12 EUR/l, therefore requiring the customs authority to impose the specific element of the combined duty, namely 0.12 EUR/l. This duty would have an *ad valorem* equivalent of 15.0%, which is higher than the bound duty rate of 14.7%. For the reasons explained above, the more the customs value falls below 0.8 EUR/l, the more the applied duty rate will exceed the bound *ad valorem* rate of 14.7%. We note that the *ad valorem* equivalent of the *bound* duty rate would remain 14.7% for all customs values below 0.8 EUR/l.