National Treatment under WTO Law (GATT perspective)

Outline

I. Introduction

1) The scope of GATT Article III
2) The internal measures covered by the National Treatment clause
3) The “accordion” of likeness

II. National Treatment test for internal taxation on like products (GATT Article III.2, first sentence)

1) Internal Taxation
2) Like products
3) Taxes in excess of…

III. National Treatment test for internal taxation on directly competitive or substitutable products

1) Directly competitive or substitutable products
2) Products not similarly taxed
3) Dissimilar taxation is applied so as to afford protection to domestic production

IV. National Treatment test for internal regulations

1) The concept of internal regulation
2) Like products
3) Imported products are accorded less favorable treatment