

*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**