

III. CONCLUSIONS

61. In the light of the foregoing, Canada requests the Panel to conclude that:
1. Article III of the GATT 1994 does not apply to Part V.I of the *Excise Tax Act*.
 2. If the Panel decides that Article III of the GATT 1994 does apply, Part V.I of the *Excise Tax Act* is compatible with Article III of the GATT 1994.
 3. The national treatment obligation of Article III:4 of the GATT 1994 does not apply to the commercial rates charged by Canada Post.
 4. The funds paid by the Department of Canadian Heritage to Canada Post in order to grant Canadian publishers of periodicals reduced postal rates are allowable subsidies pursuant to Article III:8(b) of the GATT 1994.
 5. Code 9958 of Schedule VII to the *Customs Tariff* is justifiable under Article XX(d) of the GATT 1994.