

TECHNICAL NOTE ON THE ACCESSION PROCESS

Note by the Secretariat

At its meeting of 10 December 1998 the General Council held a discussion on the process of accession at the request of the delegations of Egypt and Jamaica. The statement of the delegation of Jamaica was distributed in advance of the meeting as Job No. 6787. The General Council also had before it a Note by the Secretariat, Accession to the WTO - State of Play (WT/GC/W/100). The present paper has been prepared by the Secretariat in response to a request by the General Council at that meeting for a Technical Note on the Accession Process (WT/GC/M/32).

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1. Overview

This overview summarises some of the main points made in this Note. For details and qualifications, see the following sections.

This Note first summarises the discussions on the process of accession to the WTO which took place at the meeting of the General Council in December 1998 and at Ministerial Conferences in Singapore and Geneva. Discussions in particular concerned the following issues:

- the procedures laid down for accessions under Article XII;
- the transparency and pace of the accession process;
- whether the fact finding stage overburdened applicants, particularly smaller economies;
- the terms and conditions of accession, in particular the availability of special and differential treatment including transition periods;
- how the special needs and capacities of least developed applicants for accession are addressed;
- the provision and co-ordination of technical assistance to acceding governments; and
- the relationship between accessions and the new trade negotiations.

This Note then reproduces the relevant WTO provisions, in particular Article XII which governs the accession process. The negotiation of accession to the WTO under Article XII is a much more complicated undertaking than accession to the GATT 1947, largely due to the increased scope and coverage of the WTO Agreement. It is, also, much more structured and transparent. The Secretariat, in consultation with WTO Members, has drawn up a set of procedures to be followed (WT/ACC/1, 4 and 5). This Note examines experience with their operation in the four years since the WTO came into force.

Table 1 reviews the time taken by the six accession Working Parties to complete their work pursuant to Article XII of the WTO Agreement, while Table 2 examines the status of the 30 accession Working Parties now in existence, noting that these are at very different stages. Twenty-four Applicants have presented memoranda on their trade regime in accordance with WT/ACC/1 which is essential for triggering the first meeting of their Working Parties. Fourteen Applicants have tabled the tariff offers, agricultural supporting tables and services offers which form the basis of negotiations in these areas. A significant number of these applicants are approaching the final stages of their accession processes.

A great deal of information is needed by the Working Party so that it can examine the trade and legal regime of the applicant, in particular to identify possible areas of inconsistency with the WTO Agreements - the so called fact-finding stage. The burden of providing the needed factual data falls on the applicant government (although technical assistance is provided by the Secretariat and other international organisations - see below). However, delays can also occur during this stage if members of Working Parties do not supply questions in a timely manner and if questions are duplicated.

In order to provide increased transparency during the fact finding stage, the practice has developed of requesting the Secretariat to circulate a factual summary of points raised, which identifies the points that are established and those that require further work, which gradually evolves into a draft Working Party Report.

During the negotiating phase which follows the applicant must table the necessary offers and be ready to revise these when necessary. The long intervals between different stages of the process are often due to different factors - delays in provision of needed input from the applicant government,

delayed reactions to offers during the negotiating stage of the work, and members of the Working Party with differing positions on significant issues. Working Party meetings can only usefully be scheduled when delegations have had adequate time to examine the necessary inputs.

Because the purpose of this Note is to assist a discussion of the accession process rather than to examine individual accessions, the relevant sections of this Note do not go into the details of the negotiations on terms of accession which are at present under way but does provide some analysis of the terms agreed in the six negotiations which have been completed to date.

These negotiations fall into two main categories - negotiations on multilateral rules, and bilateral (or sometimes plurilateral) market access negotiations.

The multilateral negotiations on rules relate to goods, including systemic agricultural issues, TRIPS and services. Acceding countries are expected to observe the rules in the WTO Agreement. Each of the Protocols of Accession of the six governments which have acceded to the WTO also bind the new Members to observe specified commitments either set out in the text of the Protocol itself or, more frequently, in the relevant Working Party's commitment paragraphs, which are incorporated in the Protocol of Accession. Annex 2.2 of this Note reproduces the commitments undertaken in the six completed accessions and gives examples of different types, e.g. statements of fact rather than commitments; obligations to abide by existing WTO obligations not to have recourse to specific WTO provisions, such as transitional periods on customs valuation and TRIPS; identification of transitional periods that may be used; authorisation to depart temporarily from WTO rules or commitments in the Schedules; and obligations to abide by rules created by the commitment paragraphs and not contained in WTO Multilateral Agreements which relate e.g. to privatisation and accession to Plurilateral Trade Agreements.

Transition periods have been the subject of considerable discussion in accession Working Parties. The transition periods granted to original WTO Members have not automatically been made available to governments acceding under Article XII, regardless of their level of economic development. A few transition periods have been granted in limited areas and for short periods of time following submission of a detailed plan ensuring WTO consistency (by enactment of needed legislation, training of personnel responsible for implementation, etc.) by the date of accession in all other areas.

This Note also examines the results of the market access negotiations with the six new Members which are annexed to their Protocol of accession in their Goods Schedules, containing their concessions on tariffs and commitments on agricultural domestic supports and export subsidies, and their Schedules of specific commitments on services.

Negotiations on tariffs take place on a bilateral basis following submission of an offer by the applicant. Table 3 examines the concessions granted on agricultural and non-agricultural products by the six new Members. These appear to have bound all items in their tariffs. The simple average of their agricultural bindings vary from a low of 11.7 per cent to a high of 34.9 per cent. The picture is a little more complex in the case of their non-agricultural bindings. In this sector the simple average of bindings of five of the new Members varied from 6.7 per cent to 20.1 per cent. The other government concerned bound rates on individually negotiated items at an average of 6.7 per cent and the remaining items at a uniform rate of 20 per cent. Four of these new Members have joined in sectoral tariff agreements reached on a plurilateral basis by some participants in the Uruguay Round. This Note also surveys tariff-rate quotas and special safeguard clauses in the six Tariff Schedules.

Negotiations on agricultural supports and export subsidies now take place largely on a plurilateral basis (chaired by the applicant). Negotiations on the selection of a representative base period have been difficult and in only one case has the most recent available period not been taken,

and then for the very specific reasons set out in the Report of the Working Party. This has meant that four of the six new Members commit themselves to keep domestic support which is subject to limitation (the "amber box") at *de minimis* levels, although flexibility has been shown by the granting of a time-bound transitional period in one case. Some Members have developed a firmly-held position that regardless of whether export subsidies were granted in the base period, commitments must be taken to abolish their use. Five of the six new Members have bound export subsidies at zero. One has been granted a transitional period for the phasing out of its export subsidies.

Table 4 and Annex 2.2 to this Note analyse the specific commitments undertaken in the services sector by the six Members that have acceded under Article XII of the WTO Agreement. Although it is more complicated in the services area than the goods area to specify and compare the levels of liberalisation bound by governments, this analysis does show that all six have entered commitments in a relatively large number of sectors, unlike some original Members of the WTO.

Annex 2 of this Note also briefly examines the texts of the Protocols of these six Members which incorporate the commitment paragraphs, the goods Schedules and the services Schedules referred to in the preceding paragraphs. These set out the terms which the WTO offers to the acceding government in a single package. All the obligations in this package are enforceable through the Dispute Settlement Understanding. The texts of the Protocols of the six new Members are nearly identical and a standard pattern therefore appears to have been established.

The Secretariat provides technical co-operation to all governments in the process of accession on request within the limit of available resources. This Note provides information on the activities of the Secretariat and refers to the substantial technical co-operation provided by national governments and other international organisations. It reviews technical co-operation provided during 1998. All governments in the process of accession have received technical assistance from the WTO Secretariat in one form or another. This coverage has been achieved thanks to financial contributions from individual WTO Members. This has taken the form of, e.g. regional or Geneva based courses or seminars, as well as focussed assistance in the provision of information needed by the Working Party, assistance in the drafting of legislation, tabling of offers, training courses and the like. Other international organisations including UNCTAD, the World Customs Organization and WIPO have also provided technical assistance. Co-operation with UNCTAD in the provision and tailoring of technical assistance has been particularly close and complementary. The Co-operation Agreements between the WTO and the IMF and the World Bank provide for consultations with a view to achieving greater coherence in global economic policy-making, and are also relevant to the provision of technical co-operation for acceding countries. In addition, the Secretariat takes all possible steps to co-ordinate technical assistance related to accessions provided by other organisations and WTO Member governments. There is a need for more and better co-ordinated technical assistance for all acceding governments.

The six least-developed applicants for accession have been the subject of particular attention. In 1998 representatives from all six participated in intensive training courses and seminars organised by the Secretariat. An Integrated Framework for the review and evaluation of trade-related technical assistance has been established, linking the WTO with UNCTAD, ITC, IMF, The World Bank and UNDP. Many WTO Members have stated that steps should be taken to expedite the accession of least-developed candidates. Recently, the formulation of agreed guidelines for the accession of LDCs has also been suggested as a means of expediting their accession processes. The Secretariat and WTO Members have already managed to reduce to a minimum the number of Working Party meetings and to ensure that the meetings held are as productive as possible. However, more substantial progress needs to be registered with these six LDC applicants. WTO Members could facilitate the accession of these governments by agreeing to closely co-ordinate and increase technical assistance to LDC applicants. This could help ensure that the acceding governments have in place the necessary legislation and enforcement mechanisms so that the need for transition periods can be reduced.

Accessions remains a major challenge for the WTO, as 30 Working Parties have still to complete their mandate. This Note shows that the current accession processes are at very different stages of advancement, ranging from the very initial stage to the very advanced. A significant number, including one LDC candidate, have the potential to be completed before the new trade negotiations begin, given sufficient flexibility by both the acceding governments and WTO Members. As momentum for the new negotiations builds up in the coming months, we should see a pronounced push by acceding governments to finalise their accession processes. It is also in the interest of WTO Members that as many as possible of these governments should participate as Members in the new trade negotiations. To accomplish this, constructive and creative approaches need to be developed and implemented.

WTO Members will need to determine how to deal with the accessions still ongoing during the new trade negotiations. Governments that are still in the accession process by the time the new negotiations get underway should be associated with the negotiations as closely as possible. This would assist the acceding governments to ensure that the momentum of their domestic reform processes is maintained and that the evolution of domestic reform is consistent with evolving WTO rules and disciplines.

2. Introduction

Discussions on the accession process itself, as distinct from discussions on the accession of individual governments, have been held on a number of occasions in the WTO, notably at the Ministerial Conferences in Singapore in December 1996 and in Geneva in May 1998, and in the General Council on 10 December 1998. Both Declarations adopted at the Ministerial Conferences contain a paragraph on accessions. This note summarises the main comments and suggestions made during the discussions. For details, see the records of these meetings: WT/MIN(96)/ST/series, WT/MIN(98)/ST/series and WT/GC/M/32.

It was felt in the General Council on 10 December 1998 that, while some valid points had been made in the discussions, a full picture had not yet emerged.

In the debate, many speakers welcomed the large number of governments which had applied to join the WTO, saying that this demonstrated the viability of the system, and also represented a challenge to the WTO and its evolution as a truly global organisation. The more extensive the WTO's membership became, the greater the benefits that would be enjoyed by its members and the more global welfare would be increased.

Many acceding governments stressed the fact that accession would encourage and consolidate their own internal reform process and accelerate their economic development. Many speakers therefore emphasised the importance of bringing the applicant governments into the system as rapidly as possible. It was generally recognized also that accession to the WTO involved wide-ranging and, often difficult, legislative and executive action by acceding governments, that each accession was also a negotiation between the acceding government and WTO Members and therefore to be treated on its own merits, and that the balance in each accession was to accommodate the special situation of the acceding government on the one hand, and to maintain the credibility of the WTO system on the other. The importance of technical assistance to acceding governments was generally recognised. Many speakers felt that such assistance was essential for developing economies in general and for small island developing economies and least-developed countries in particular. While many applicants expressed their gratitude for the assistance that they had received, others drew attention to their specific needs. It was suggested that the WTO should take the lead in providing technical assistance, that UNCTAD also had a major role to play and that International Organisations should co-ordinate their efforts and their advice in this area. It was felt that the various sources of technical

assistance needed more effective coordination now that the requirements of accession were complicated and far-reaching.

As to the accession process itself, the procedures suggested in the Secretariat's papers WT/ACC/1, 4 and 5 were generally welcomed as well structured and transparent. The view was also expressed however, that ways should be found of keeping all Members informed of developments in individual accessions.

It was pointed out that the accession process was often lengthy and too demanding for certain acceding governments; the fact finding stage, particularly, appeared to be unduly long, inquisitorial and frequently repetitive. Many speakers said that many accessions were moving too slowly, some adding that the process should be simplified. Other speakers acknowledged that few accessions had taken place recently but said that this did not mean that the system was not working. The pace of each individual accession depended overwhelmingly on the applicant's willingness and capacity to meet the requirements of the system. It was possible that up to ten governments would be able to accede by the end of this year and early next year. Some speakers said that the process also had sufficient flexibility to address the needs of individual acceding governments. However, it appeared generally agreed that the WTO should look for ways to expedite the current accession processes so that applicants are not kept waiting longer than necessary.

Some speakers said that Members had the right to expect that acceding governments would observe a standstill on WTO inconsistent measures and on tariff increases during accession, and would not wait until completion of the negotiations to bring their legislation into conformity with the WTO.

Many of the comments concentrated on the terms of accession.

Some Members pointed out that Article XII of the WTO, like Article XXXIII of GATT 1947, placed no limits on the terms, which were to be developed through negotiation with current Members. Some said that the terms should guarantee a balance of rights and obligations. Many said that the accession of new governments should strengthen the system, not weaken it and that acceding governments must therefore demonstrate their willingness to comply fully with the WTO rules upon accession.

A number of different criteria were suggested for judging market-access commitments, the most frequently cited being that these should be, "commercially viable", "meaningful in trade terms", "meaningful", "fair", or "appropriate to the level of economic development of the applicant". Both the Singapore 1996 and Geneva 1998 Ministerial Declarations call for "meaningful market-access commitments".

A number of speakers stressed that acceding governments should not be asked to undertake more stringent obligations than present WTO Members (often referred to as "WTO-plus" obligations). Some said that to do so was an abuse of economic power. Some said that this applied especially to small island developing economies and least-developed countries.

In this connection, some speakers said that legitimate claims for special and differential treatment for developing economies were not being granted, in particular in regard to the transition periods foreseen in WTO Agreements, the relevant *de minimis* agricultural support commitments, provisions on export subsidies, the procedures for balance-of-payments consultations, and the Decision on net-food-importing governments.

Some Members said that there was no provision for the automatic granting of transition periods to acceding governments. It was pointed out that the transition periods contained in the WTO

Agreements were accorded to original Members to help them become accustomed to their new obligations and were already expiring. Acceding Governments were in a different position as they had known the requirements of the WTO Agreement since the date of its entry into force. Some Members said that they were not, *a priori*, opposed to transitional periods, provided that there was a clear justification for them.

Some Members said that care should be taken not to introduce two classes of Members but that there was no easy answer to the question of "WTO-plus". Members were still adding to their commitments under the WTO and some order of reciprocity was applicable.

Some speakers said that membership of Plurilateral Agreements (Agreement on Government Procurement and Civil Aircraft Agreement) should not be made a condition of accession to the WTO, as Article XII itself made it quite clear that the procedures for accession to these were quite separate from accession to the WTO itself.

One speaker said that some Members used the negotiations to resolve bilateral disputes not relevant to WTO accession.

Many speakers said that particular attention needed to be paid to the accession of least-developed countries. Some said that the accession procedures for these governments should be simplified and accelerated. Some said that the commitments demanded of these governments should take into account their level of development, and that transitional periods and special and differential treatment were often appropriate. Some said that all existing WTO provisions regarding special and differential treatment for least-developed countries should be extended automatically and without negotiation to all least-developed countries acceding to the WTO.

Some applicants stressed that they be treated as market-economy governments and be granted unconditional most-favoured-nation status on accession to the WTO.

The importance of completing a maximum number of accessions before the next series of trade negotiations was generally recognized. It was suggested that the General Council should consider how governments which had not acceded by then could take part in the new negotiations as effectively as possible. It was also suggested that these governments might be provided with a degree of security short of a legally-binding undertaking such as Provisional Accession and that these governments might ensure that their foreign trade regime was consistent with WTO rules and disciplines.

3. Relevant WTO Provisions

Article XII of the Marrakesh Agreement Establishing the World Trade Organization deals with accession. The full text of this provision reads as follows:

"1. Any State or separate customs territory possessing full autonomy in the conduct of its external commercial relations and of the other matters provided for in this Agreement and the Multilateral Trade Agreements may accede to this Agreement, on terms to be agreed between it and the WTO. Such accession shall apply to this Agreement and the Multilateral Trade Agreements annexed thereto.

2. Decisions on accession shall be taken by the Ministerial Conference. The Ministerial Conference shall approve the agreement on the terms of accession by a two-thirds majority of the Members of the WTO.

3. Accession to a Plurilateral Trade Agreement shall be governed by the provisions of that Agreement."

Perhaps the most striking thing about WTO Article XII is its brevity. It gives no guidance on the "terms to be agreed", these being left to negotiations between the WTO Members and the applicant. Nor does it lay down any procedures to be used for negotiating these terms, these being left to individual Working Parties to agree. These have evolved separately as will be seen in the next section of this paper. In this, it follows closely the corresponding Article XXXIII of GATT 1947.

A number of other WTO provisions are relevant to accession - for instance:

- Article XVI.1, lays down that "Except as otherwise provided under this Agreement or the Multilateral Trade Agreements, the WTO shall be guided by the decisions, procedures and customary practices followed by the CONTRACTING PARTIES to GATT 1947 and the bodies established in the framework of GATT 1947";
- Article XII:2 states that "Decisions on accession shall be taken by the Ministerial Conference", Article IV:2 makes it clear that "In the intervals between meetings of the Ministerial Conference, its functions shall be conducted by the General Council";
- Article IX deals with decision-making. On 15 November 1995 the General Council agreed to procedures regarding decision-making under Articles IX and XII of the WTO Agreement which clarified the relation between these two provisions (WT/GC/M/8, page 6);
- Article XIII provides that:

"1. This Agreement and the Multilateral Trade Agreements in Annexes 1 and 2 shall not apply as between any Member and any other Member if either of the Members, at the time either becomes a Member, does not consent to such application.

...

3. Paragraph 1 shall apply between a Member and another Member which has acceded under Article XII only if the Member not consenting to the application has so notified the Ministerial Conference before the approval of the agreement on the terms of accession by the Ministerial Conference."

4. The Accession Process

(a) General

Procedures

The organization and pursuit of the accession negotiations in each Working Party follow a well-established pattern based on procedures set out in a note by the Secretariat, WT/ACC/1 of 24 March 1995. These procedures were modelled on those followed by the CONTRACTING PARTIES to GATT 1947, including the Complementary Procedures on Accession Negotiations agreed by the Council of GATT 1947 on 27 October 1993 (L/3713) and the statement by the Chairman of the Council of GATT 1947 on the Management of Accession Negotiations on 10 November 1994 (C/COM/4). Before issuing WT/ACC/1, the Secretariat consulted extensively with interested WTO Members and took the views expressed into account. During these consultations an understanding was reached that this note would not be submitted to the Ministerial Conference/General Council (hereinafter referred to as the General Council unless specific reference

to the Ministerial Conference is required) or to individual Working Parties for formal endorsement but that it would be prepared as a practical guide for delegations of both WTO Members and acceding Governments or separate customs territories and not a general policy statement on accession negotiations (see WT/ACC/1, paragraph 2).

WT/ACC/1 sets out the different stages in the accession process. It notes that the General Council considers applications to accede under WTO Article XII and the establishment of a Working Party. The Working Party first conducts a factual examination of the trade regime of the acceding government on the basis of a Memorandum presented by the acceding government and replies to questions from Members. The actual multilateral work commences with the submission of a Memorandum on the Foreign Trade Regime by the applicant government. At an appropriate moment, it moves on to negotiate the terms of accession, which relate to three main areas: WTO rules, on goods, TRIPS and services. When agreed, the Report of the Working Party, including a draft Decision and Protocol of Accession, is forwarded to the General Council. The Protocol, which contains a single package of agreed commitments on rules; concessions and commitments on goods; and specific commitments on services, sets out the terms on which the applicant is invited to join WTO. Following the General Council's adoption of the Report and approval of the draft Decision, the acceding government becomes a Member of the WTO thirty days after it accepts its Protocol of Accession.

WT/ACC/1 is supplemented by two Technical Notes by the Secretariat, WT/ACC/4 - Information to be provided on Domestic Support and Export Subsidies in Agriculture and WT/ACC/5 - Information to be Provided on Policy Measures Affecting Trade in Services.

The Accessions Division of the Secretariat has regular consultations with acceding governments, WTO Members and the chairpersons on the programme of meetings and agenda of accession Working Parties.

In consultation with Members, the Secretariat has also streamlined the accession process for least-developed and small island developing economies by reducing the number of Working Party meetings and ensuring that maximum progress is made between meetings without the acceding government concerned having to visit Geneva. This includes, to the extent possible, the bilateral market access negotiations in goods and services.

Status of Accession Working Parties

Thirty nine governments have applied to accede under Article XII since the WTO came into force on 1 January 1995. A number of these converted requests made earlier to accede to GATT 1947 into applications to the WTO. In pursuance of the decision adopted by the General Council on 31 January 1995, their GATT 1947 Working Parties were converted into WTO Working Parties.

Six of these have completed the accession procedures and have become WTO Members. These are, in the order in which they acceded: Ecuador; Mongolia; Bulgaria; Panama; Kyrgyz Republic and Latvia.

Table 1 shows that the length of time between presentation of Memoranda and accession. The shortest of these accession processes took 34 months (Kyrgyz Republic) and the longest 123 months (Bulgaria), or between approximately three and ten years. These governments are not a random sample of applicant governments. These are the governments that have completed the process. It is possible that the governments still in the queue will, on the whole, take longer to do so.

Table 1: Timetable of Completed Accessions¹

Country	Ecuador		Mongolia		Bulgaria		Panama		Kyrgyz Republic		Latvia	
	Date	Time Since Memo	Date	Time Since Memo	Date	Time Since Memo	Date	Time Since Memo	Date	Time Since Memo	Date	Time Since Memo
Application	Sept 92		July 91		Sept 86		Aug 91		Feb 96		Nov 93	
Working Party Established	Oct 92		Oct 91		Feb 90		Oct 91		Apr 96		Dec 93	
Memorandum	May 93		Jan 92		July 93		June 93		Aug 96		Aug 94	
1st Meeting of Working Party	July 93	2 months	June 93	17 months	July 93	1 month	April 94	10 months	Mar 97	7 months	Mar 95	7 months
Draft WP Report	Oct 94	17 months	Dec 94	35 months	May 94	10 months	May 96	35 months	Apr 98	20 months	Dec 96	28 months
Report Adopted by Working Party	July 95	26 months	June 96	53 months	Sept 96	38 months	Sept 96	39 months	July 98	23 months	Sept 98	49 months
Report Adopted by Council	July 95	26 months	July 96	54 months	Oct 96	39 months	Oct 96	40 months	Oct 98	26 months	Oct 98	50 months
Membership	Jan. 96	32 months	Jan 97	60 months	Dec 96	41 months	Sep 97	51 months	Dec 98	28 months	Feb 99	54 months
Total Time Passed Since Memorandum		2 years 8 months		5 years		3 years 5 months		4 years 3 months		2 years 4 months		4 years 6 months

¹ These governments are arranged in the order that they became WTO Members

Working Parties have been established to examine the requests presented by: Albania; Algeria; Andorra; Armenia; Azerbaijan; Belarus; Cambodia; China; Croatia; Estonia; Georgia; Jordan; Kazakstan; Lao People's Democratic Republic; Lebanon; Lithuania; Former Yugoslav Republic of Macedonia; Moldova; Nepal; Sultanate of Oman; the Russian Federation; Samoa; Saudi Arabia; Seychelles; Sudan; the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (hereinafter referred to as Chinese Taipei); Tonga; Ukraine; Uzbekistan; Vanuatu and Vietnam. Working parties have not been established to examine requests from Iran, Lebanon and the Federal Republic of Yugoslavia (Serbia and Montenegro).

Annex 1 and table 2 summarise the status of the 30 accession Working Parties.

They show that:

- Working Parties have been established for 30 Applicants;
- 24 Applicants have presented the memorandum on their trade regime which triggers the multilateral process;
- 20 Working Parties have held their first meeting;
- 14 Applicants have tabled the offers on tariffs, offers on services, and basic data necessary for the negotiations on market access and agricultural support;
- Draft Working Party Reports, or elements of a draft Report, have been circulated in respect of six Applicants.

Table 2: Status of Accession Processes

Country	China	Algeria	Nepal	Chinese Taipei	Albania	Russian Federation	Saudi Arabia	Croatia	Belarus	Moldova	Armenia
Application	July 86	Jun 87	May 89	Jan 92	Nov 92	Jun 93	Jun 93	Sep 93	Sep 93	Nov 93	Nov 93
Working Party Established	Mar 87	Jun 87	Jun 89	Sep 92	Dec 92	Jun 93	Jul 93	Oct 93	Oct 93	Dec 93	Dec 93
Memorandum	Feb 87 Dec 88 Sep 93	Jul 96	Feb 90	Oct 92	Jan 95	Mar 94	Jul 94 May 96 Jul 96	Jun 94	Jan 96	Sep 96	Apr 95
First Meeting of Working Party	Mar 87	Apr 98		Nov 92	Apr 96	Jul 95	May 96	Apr 96	June 97	Jun 97	Jan 96
Tariff Offers	Apr 94			Feb 96	May 97 Jan 99		Sep 97	Apr 97 Nov 98		Mar 98 Jan 99	Jan 99
Services Offers	Sep 94 Dec 96 Nov 97			Sep 94 Jul 96 Oct 98	May 97 Aug 98 Nov 98		Sep 97	May 97 Mar 98 Nov 98		Feb 98 Oct 98	Oct 98 Jan 99
Agricultural Data	Jun 94 Apr 96	Jan 98	Sep 98	Jul 98 Feb 99	May 96 Jul 96 Aug 98	Oct 96 Dec 98	May 97 Sep 97 Sep 98	Jul 96 Jul 97 Sep 98		May 97 Jan 99	Mar 97
Draft Working Party Report	Dec 94			Mar 98				Aug 98*			Mar 97* Feb 99*
Report Adopted by Working Party											
Report Adopted by Council											
Membership											

* Elements of a Draft Report

Note: Applicants are arranged in the order that they made their application.

Country	Ukraine	Jordan	Lithuania	Estonia	Sudan	Cambodia	FYR of Macedonia	Uzbekistan	Vietnam	Seychelles	Tonga
Application	Nov 93	Jan 94	Jan 94	Mar 94	Oct 94	Dec 94	Dec 94	Dec 94	Jan 95	May 95	Jun 95
Working Party Established	Dec 93	Jan 94	Feb 94	Mar 94	Oct 94	Dec 94	Dec 94	Dec 94	Jan 95	Jul 95	Nov 95
Memorandum	Jul 94	Oct 94 Jun 96 Nov 96	Dec 94	Mar 94	Jan 99			Oct 98	Sep 96	Aug 96	May 98
1st Meeting of Working Party	Feb 95	Oct 96	Nov 95	Nov 94					Jul 98	Feb 97	
Tariff Offers	May 96 Concept Paper	Jul 98 Oct 98	Oct 96	Aug 95 Feb 99						Jun 97	
Services Offers	Feb 97 Jun 98	Jan 99	Jul 96 Sep 97	Apr 95						May 97	
Agricultural Data	Oct 95 Feb 97 Apr 98	Jul 98	Jul 96 Oct 96 Jun 97	Sep 95 Jan 99							
Draft Working Party Report			Jun 97 Oct 98	May 96* Nov 98							
Report Adopted by Working Party											
Report Adopted by Council											
Membership											

* Elements of a Draft Report

Country	Vanuatu	Kazakstan	Oman	Georgia	Iran	F R of Yugoslavia	Azerbaijan	Andorra	Laos	Samoa	Lebanon
Application	July 95	Jan 96	Apr 96	Jul 96	Sep 96	Sep 96	Jun 97	Jul 97	Jul 97	Apr 98	Jan 99
Working Party Established	July 95	Feb 96	Jun 96	Jul 96			Jul 97	Oct 97	Feb 98	Jul 98	
Memorandum	Nov 95	Sep 96	Oct 96	Apr 97							
1st Meeting of Working Party	Jul 96	Mar 97	Apr 97	Mar 98							
Tariff Offers	Nov 97 May 98	Jun 97	Oct 97	Feb 98 Oct 98 Dec 98							
Services Offers	Nov 97 Dec 97	Sep 97	Oct 97 Mar 98	Feb 98 May 98 Sep 98							
Agricultural Data		Jul 97	Sep 97	Nov 97 Jun 98 Oct 98							
Draft WP Report											
Report Adopted by Working Party											
Report Adopted by Council											
Membership											

(b) Establishment of Working Party

Governments wishing to accede on their own behalf or on behalf of a separate customs territory write to the Director-General, indicating that they wish to do so under Article XII of the WTO. The Director-General verifies these requests and transmits them to the General Council which normally considers them at its next meeting. At this stage, discussion in the General Council is usually general in nature. Normally, the acceding government presents its application, Members welcome this and the General Council establishes a Working Party with standard terms of reference, which read as follows:

"to examine the application of the Government of [name of country concerned] to accede to the World Trade Organization under Article XII and to submit to the General Council/Ministerial Conference recommendations which may include a draft Protocol of Accession."

These terms of reference are modelled on those previously used for GATT Accession Working Parties. All Working Parties have been given the standard terms of reference.

When the Working Party is established, it is standard practice for the Chairman of the General Council to be given the authority to nominate its chairperson after consulting with the Applicant and members of the Working Party.

Membership of the Working Party is open to all interested WTO Members. This ensures that the multilateral part of the accession process is conducted in as transparent manner as possible. The acceding government also, of course, participates in the work. The size of Working Parties varies considerably. Of the twenty Working Parties that have held their first meeting, the two largest have 68 and 54 members (China and the Russian Federation) and the two smallest 23 and 25 (Seychelles and Vanuatu), the average being 40 members. Any WTO Member or observer wishing to become an observer to a Working Party may do so.

IMF and the World Bank have observer status in accession Working Parties by virtue of their Agreements with the WTO. The latest list of requests from other International Organisations is contained in WT/GC/W/51/Rev.4. Pending the outcome of broad informal consultations conducted by the Chairperson of the General Council, these requests are considered on a case-by-case basis by each Working Party, based on the criteria contained in the guidelines on the subject in WT/L/161, Annex 3, paragraph 4 (see Minutes of the General Council of 22 October 1998, WT/GC/M/23, page 23).

(c) Collection of Factual Information on Acceding Government's Trade Regime

The next phase in the process is one of fact finding, designed to give WTO Members an understanding of the applicant country or territory, its economy and, in particular, its trade regime. This phase is usually also one of mutual education during which the applicant gains a better understanding of the WTO and its requirements. This process is inevitably demanding, especially on the applicant, but is an essential preliminary to, and basis for the negotiation of the terms of accession.

Memorandum

The applicant submits a Memorandum describing in detail its foreign trade regime and providing relevant statistical data for circulation to all WTO Members according to the outline format attached to WT/ACC/1. This outline was based on experience gained in GATT 1947 Working Parties, much expanded to reflect the coverage of the WTO Agreements.

The length of time taken to present Memoranda is an indication of the fact that its preparation represents a considerable investment of time and resources for the applicant. However, the presentation of a complete and accurate document greatly helps to simplify and facilitate the subsequent stages of the accession procedure.

However, many Memoranda presented have not been fully consistent with the outline format, despite the efforts made by the Secretariat (see below under Technical Assistance). In some cases, Working Parties have started by considering information on certain main sections of the Memorandum. In others, an applicant may be asked to supplement and complete its Memorandum.

Copies of legislation

WT/ACC/1 states that laws and regulations relevant to accession are to be made available to members of the Working Party at the same time as the Memorandum. It goes on to state that "the customary practice in this respect has been that the Applicant send a complete and comprehensive copy of the relevant laws and regulations to the Secretariat. If the textual material is short, it should be entirely translated by the Applicant into one of the WTO official languages (English, French and Spanish), if it is long, the Applicant should provide a detailed summary in one of the official languages."

The purpose of this arrangement is, of course, to enable Working Party members to check relevant sections of the Memorandum and to ensure that the laws and regulations conform to WTO requirements. As made clear in WT/ACC/1, only laws and regulations that are relevant to the particular accession in question should be submitted.

In practice, many laws and regulations are supplied to the WTO after the Memorandum has been distributed, especially since many acceding governments are in transition or are undertaking a process of economic reform which require major changes in their legislation.

Experience has shown that detailed summaries of laws and regulations are of limited usefulness, as some major trading governments have insisted that they need to receive the full text of laws and regulations relevant to accession in a WTO working language.

Data on applied duty rates

The procedures provide that copies of the Applicant's currently applicable tariff schedule in the harmonized system (HS) nomenclature also be made available to members of the Working Party at the same time as the Memorandum. Applicants are requested to supply this in electronic format. The expectation of WTO Members has been that the applied rates will be taken as the base rates in the negotiations on the tariff concessions to be included in the Goods Schedule of the Applicant. Members also ask that import data be supplied in electronic format on a tariff line level, broken down by country.

As the details of the tariff are mainly used in the negotiations on the Tariff Schedule, these details have often been provided to the WTO only when these negotiations are about to begin.

Data on agricultural domestic support and export subsidies

WT/ACC/1 foresees that the Memorandum will contain a description of the range of policies affecting foreign trade in agricultural products. In addition, a Technical Note by the Secretariat (WT/ACC/4) has been circulated "to allow acceding Governments to present factual information on their domestic support and export subsidy measures actually in place in agriculture ... in a manner consistent with the notification requirements of the Agreement on Agriculture". Information is required "normally for each of the three most recent years".

This Technical Note was drawn up in consultation with Members. It sets out their expectations in this regard and provides details of the information to be provided in the supporting tables that form a basis for the negotiations on the commitments limiting subsidization of agricultural products to be included in the Goods Schedule of the Applicant.

The preparation of the supporting tables involves a thorough grasp of complex WTO requirements and detailed technical work. Working Party members have also made clear the importance that they attach to the full and accurate presentation of support actually granted and not, for instance, budgetary estimates. It is therefore not surprising that these tables are often presented at a fairly advanced stage of the accession process. Nor is it unusual that the tables are revised several times before they are acceptable to members of the Working Party and that the revision of the tables becomes a part of the process of negotiation dealt with below. Acceding governments often hold plurilateral meetings with interested WTO Members to assist in revision of these tables.

Data on services

The outline format attached to WT/ACC/1 gives some guidance on the information which should be included in the Memorandum on the Applicant's trade - related services regime. Here again, the Secretariat has put together a 13 page Technical Note (WT/ACC/5) in consultation with Members, which is designed "to assist acceding Governments in submitting factual information on their policies affecting trade in services relevant to their economy".

It appears that acceding governments have experienced difficulties in collecting and presenting the information called for in the Technical Note. Some Working Party members have shown understanding of this problem and have indicated that they would be prepared to open negotiations on specific commitments to be included in the Services Schedule of the Applicant on the basis of a detailed offer, rather than a full response to WT/ACC/5. This is logical because the request to acceding governments to respond to WT/ACC/5 was, in any case, aimed at helping them put together a services offer as soon as possible.

Questions and answers

WT/ACC/1 procedures provide that, following the circulation of the Memorandum, members of the Working Party be invited to submit questions in writing. Answers are provided in writing by the acceding government to the Secretariat, which consolidates them and arranges them by topic under the headings of the Memorandum. It was foreseen from the outset that more than one round of questions and answers might be necessary before the first meeting of the Working Party is held.

The headings of the Memorandum have, on the whole, provided a good framework for the questions and answers and Members have posed questions on other topics in only a few instances.

However, an understanding of the precise relationship between some measures and WTO provisions has sometimes proved difficult to establish, registration requirements being a case in point.

Questions on the Memorandum have been submitted in all cases by Members and in a few cases more than one round of questions and answers have taken place before the first meeting of the Working Party. The number and diversity of questions and the number of rounds has varied widely from one accession to another.

Discussions have also been complicated on occasion by the fact that different delegations have allocated similar questions to different sections of the Memorandum. Duplication has occurred fairly often, for instance, between sections II.2(b) monetary and fiscal policies and IV.1(k) application of internal taxes on imports, between sections II.2(a) which includes privatisation plans and

IV.3(e) State-trading practices and between sections IV.1(e) quantitative import restrictions and IV.1(f) import licensing procedures.

Examination of trade regime in the Working Party

The first meeting of the Working Party is set once an adequate documentary basis is available. WT/ACC/1 stresses that a minimum of four to six weeks should elapse between the formal circulation of the documentation in the 3 working languages and meetings of the Working Party to allow adequate time for delegations to prepare.

Some Members have stressed from the start of the work that acceding governments should maintain a standstill on WTO-inconsistent measures and on tariff increases during the accession process.

WT/ACC/1 foresees that at the first meeting, representatives from the Applicant and members of the Working Party will examine the Memorandum and the questions and answers provided, with a view to seeking any further clarifications that may be required in the light of the various provisions of the WTO Agreement and the Multilateral Trade Agreements. After the meeting, members of the Working Party submit the comments and questions posed during the meeting and any additional points that they may have to the Secretariat, which consolidates them and forwards them to the Applicant. Further fact finding meetings may be held as necessary before the Working Party begins to negotiate the terms on which the Applicant will accede. In practice, the fact-finding and negotiating phases of the work often overlap.

Experience has shown that six weeks need to be left between the circulation of the documentation and the meeting at which it is to be examined if the meeting is to be productive. This amount of time has normally been provided.

The number of fact finding meetings that have been held of each Working Party has varied considerably, depending on a number of factors including the interest generated by a particular accession, the complexity of the policies examined and the adequacy of the information supplied. Increasingly, in order to accelerate the process and ensure that time is used most productively, it has been found useful for acceding governments to submit sufficiently in advance supporting information on agriculture in the WT/ACC/4 format, and on services in the WT/ACC/5 format.

Questions from WTO Members are channelled through the Secretariat which obtains consolidated answers in writing. There have been a few cases when questions have been directly sent to the acceding government by some WTO Members; even these are promptly transmitted to the Secretariat in the interest of transparency.

The written "questions and answers" document distributed after each meeting of the Working Party constitutes a record of the discussions. In accordance with the agreed procedures set out in WT/ACC/1, at the conclusion of each meeting of the Working Party, the Chairman sums up the state of play and next steps to be taken.

The practice has emerged since the circulation of WT/ACC/1 of requesting the Secretariat to prepare a Factual Summary of Points Raised at an appropriate stage arranged by topic under the headings of the Memorandum in order to consolidate the information contained in the Memorandum, in supplementary documents and in the questions and answers relevant to the Working Party's Report. The aim of this is to facilitate the work of the Applicant and the members of the Working Party by identifying the points that are established, those that require further elucidation, examination in the negotiating stage, and, more generally, to make the process more transparent. As work proceeds and as negotiations advance on multilateral commitments, the Factual Summary of Points Raised gradually evolves into a Report of the Working Party. During this process, further revisions as

necessary are prepared and circulated to Working Party members. The final version of the Report of the Working Party sets out the results of the work done by the Working Party both in the fact finding and in the bilateral and multilateral negotiating stages.

(d) Negotiation of Terms of Accession

The multilateral negotiations relate to three main areas: rules in goods, TRIPS; and services. The negotiations on these three areas are, on the whole, dealt with separately as they address different issues. The bilateral negotiations relate to market access concessions in goods and commitments in the services sector. The results of the acceding governments bilateral market access negotiations on goods and services are consolidated by the Secretariat into Schedules of concessions and commitments on goods (including negotiated levels of domestic support and export subsidisation of agricultural products) and services.

The procedures in WT/ACC/1 contain fewer details concerning the negotiating phase of the process than about the earlier fact-finding phase and the last phase in which the results of the negotiation are formalised and put into effect, the main aim of that document being to define the framework for the negotiations between the Members of the WTO on the one hand and the acceding government on the other.

Paragraph 12 of WT/ACC/1 indicates that "when the examination of the foreign trade regime is far enough advanced, members of the Working Party may initiate bilateral market access negotiations on goods and services and on the other terms to be agreed. It is understood that the fact-finding work on the foreign trade regime and the negotiating phase can overlap and proceed in parallel".

The following sections show how the process has worked in practice, by giving some information on the procedures followed and by analysing the terms contained in the Reports of the six Accession Working Parties which have so far completed their work. These sections are general in nature as it is the aim of this paper to assist in a discussion of the accession process rather than particular cases. However, they are specific enough to demonstrate that the negotiations on the terms of accession reflect the particular requirements of each case.

These terms are contained in the following documents:

	Commitments on Rules	Goods Schedule	Services Schedule
Ecuador	WT/L/77 and Corr.1	Add.1 and Add.1/Corr.1 and 2	Add. 2
Mongolia	WT/ACC/MNG/9 and Corr.1	Add.1 and Add.1/Corr.1	Add. 2
Bulgaria	WT/ACC/BGR/5 and Corr.1	Add.1	Add. 2
Panama	WT/ACC/PAN/19 and Corr.1	Add. 1	Add. 2
Kyrgyz Republic	WT/ACC/KGZ/26 and Corr.1	Add.1	Add.2.
Latvia	WT/ACC/LVA/32	Add. 1 and Add.1/Corr.1	Add.2

Rules

The discussions on rules arise naturally from the fact-finding stage of the work and recently the decision to move to examine the commitments that the Applicant should undertake in the rules area has been taken less formally than in the past. In some cases, the move is made first only in certain areas of the work that are relatively far advanced.

While bilateral meetings with some Members may deal with the commitments on rules, discussions on these are in the main conducted multilaterally in the Working Party because the application of WTO rules is a matter of common concern.

The main aim of the discussions on WTO rules is to establish if the Applicant's regime conforms to WTO rules and, in particular, how it is to be brought into conformity where necessary. It is the position of some Members, however, that acceding governments do not have the automatic right to the treatment laid down in the WTO Agreements for original Members of the WTO, as is made clear from Article XII which simply provides that accession shall be "on terms to be agreed between [the Applicant] and the WTO".

Among the subjects which have given rise to the most discussion in Working Parties are whether or not the Applicant in question should receive the special and differential treatment reserved in the WTO Agreements for developing economies. Similar discussions have not taken place in the case of least-developed countries because these are clearly identified in the United Nations list of LDCs which is accepted by the WTO. As it has been difficult to resolve this issue, participants in a number of Working Parties have taken the view that it is more productive not to discuss the principle involved but to concentrate on the terms that are appropriate in each accession case and in relation to each subject dealt with by the Working Party.

Several applicants have requested that they be granted transitional periods of the kind provided in WTO Agreements for developing Members and, in some instances, for Members in the process of transformation from a centrally-planned into a market, free-enterprise economy. It is the position of some WTO Members that only original Members of the WTO are entitled to use the transitional periods referred to, which form part of the single undertaking of the WTO Agreement. Some members state that a transitional period should not ordinarily be granted. In this connection, some Members make it plain that where existing legislation is deficient or lacking, draft laws and regulations in full conformity with WTO rules be presented to the Working Party for examination, together with a timetable for their implementation.

Others say that they are not, *a priori*, opposed to transitional periods for applicants but that applicants must demonstrate that they have done as much as they can to bring their system into line with WTO requirements before asking for transitional periods. Some others urge flexibility in this matter, especially for small developing economies and least-developed countries.

Consequently, acceding governments usually present a plan and timetable showing, for each of the main subjects dealt with in the Working Party, what steps they have taken towards conformity, what remains to be done and how and when they expect to complete this process. This is then the subject of negotiations in the Working Party on the terms to be included in the Protocol.

Each of the six Protocols, which follow a common pattern, make the acceding government a Member of the WTO and bind it to observe the rules contained in the Agreement establishing the WTO as rectified, amended or otherwise modified as of the date that the relevant Protocol entered into force. Each of these Protocols also bind the new Member in question to observe specified commitments. These special commitments are either set out in the text of the Protocol itself or, more frequently, in the relevant Working Party Report's commitment paragraphs (which are incorporated by reference in the Protocols). Both sets of rules are integral parts of the Protocol and have the same status and legal effect. They are justiciable through the Dispute Settlement Mechanism of the WTO. The entire package of Report, Protocol of Accession and Schedules of Concessions and Commitments in Goods and Services constitute the conditions under which the acceding government is permitted to join the WTO Agreement.

The following paragraphs give information on the rules accepted by the six governments that have acceded to date, as contained in their Protocols of Accession. The relevant texts are set out in full in part 2 of Annex 2, grouped together by subject for purposes of comparison.

The Protocol of Ecuador, the first country to accede to the WTO, incorporates 21 specific commitments. Comparable figures for the other five governments which have acceded are:

Mongolia 17; Bulgaria 26; Panama 24; Kyrgyz Republic 29; and Latvia 22. Two additional rules specific to Mongolia are contained in the body of its Protocol.

On the evidence provided by these six cases, it appears that the outline for the original Memorandum on the Applicant's trade regime provides a good framework for the whole accession process.

It should be noted, however that the early sections of the outline dealing with Economic Policies are included in the Memorandum mainly (but not exclusively) as background for the Working Party's consideration of the Applicant's foreign trade regime. In these sections specific commitments have been required of some of the six governments on the following specific subjects: foreign exchange and payments; State ownership and privatisation; and price controls.

It can also be noted that the commitment paragraphs are of different types. Examples are given of each in the introduction to Part 2 of Annex 2.

- statements of fact rather than commitments;
- obligations to abide by existing WTO rules, sometimes specifying national measures to be amended to bring them into conformity with WTO provisions on the subject in question, sometimes elaborating on the WTO provisions on the subject in question;
- obligations not to have recourse to specific WTO provisions;
- specific identification of transitional periods that may be used;
- authorisations to depart temporarily from WTO rules or from commitments in the Goods Schedule;
- obligations to abide by rules created by the commitment paragraph and not contained in WTO Multilateral Agreements.

Market access

Paragraph 13 of WT/ACC/1 goes on to state that the negotiations on concessions and commitments on goods and specific commitments on services may begin either on the basis of requests from WTO Members or, as a means of expediting the work, on the basis of offers from the Applicant. Experience to date shows that, usually, it is the Applicant which initiates the market access negotiations by presenting both basic factual information and offers on goods, including agriculture, and/or services. The offers have been circulated in WTO documents, except in one case in which the document stated that the offer was available to interested Members on request.

Negotiations on tariffs and services have been conducted bilaterally, but it now appears to be accepted that the draft commitments on agricultural domestic support and export subsidies are dealt with from a relatively early stage in plurilateral meetings conducted by the Applicant with interested WTO Members. These commitments are of more general systemic interest than concessions on specific tariff lines of interest to individual Members. Paragraph 13(iii) of WT/ACC/1 adds however that, following the conclusion of bilateral negotiations, the draft Schedules on both goods and services are formally circulated to all members of the Working Party and reviewed multilaterally. This provides an opportunity to WTO Members to verify that the concessions contained in the draft Schedules conform to the results of their bilateral negotiations with the acceding government. It is also, *inter alia*, to ensure that contents are in accordance with the relevant WTO provisions.

Goods Schedule

The Goods Schedule contains the tariff concessions and agricultural commitments made by the acceding government. These take the same form as the Schedules of all other WTO Members – Part I containing most-favoured-nation tariff concessions (often referred to as "bindings"), Part II containing any preferential tariff concessions, Part III containing any non-tariff concessions and Part IV containing commitments limiting subsidisation of agricultural products. All WTO Members must undertake most-favoured-nation tariff bindings and agricultural commitments but concessions on the preferential tariff and non-tariff measures are seldom made. None of the six governments which have acceded to the WTO have made bindings in Parts II and III of their Goods Schedules.

Tariff concessions

Table 3 analyses the most-favoured-nation bindings that the six new Members have made in Part I of their Schedules, to the extent that this is possible. It is divided into two parts, dealing with agricultural items and non-agricultural items.

The Table shows that all six countries bound all items in their tariffs. These bindings have been made at different H.S. levels (including 4, 6, 8 digit). This affects those averages in the table and the inter-country comparability of the data.

The agricultural part of the Table shows, *inter alia*:

- that Bulgaria, Kyrgyz Republic and Latvia have bound a (relatively small) number of specific or compound rates. The *ad valorem* equivalent of these has not been calculated;
- that Ecuador, Bulgaria, Kyrgyz Republic and Latvia have listed and bound all agricultural items individually. The simple average of their *ad valorem* bindings is 25.8 per cent, 34.9 per cent, 11.7 per cent and 33.6 per cent, respectively;
- that Mongolia and Panama have listed and bound only some of their agricultural tariffs individually, the remaining items, on which no specific requests were received, being bound at a single rate in a headnote. For Mongolia, the simple average of the rates bound individually is 18.4 per cent, while the remaining items are bound at 20 per cent. For Panama the corresponding figures are 26.1 per cent and 30 per cent;
- tariff rate quotas (TRQ) are not included in the table above. The agricultural part of the Schedule of Ecuador contains 17 TRQs at the 6 and 8 digit level of the Harmonised System and comparable figures for the other new Members are: Mongolia - none; Bulgaria - 90 at HS 8 digit level; Panama - 57 at HS 8 digit level; Kyrgyz Republic - none; and Latvia - 4 at HS 4, 6 and 8 digit level;
- Article 5 of the Agreement on Agriculture provides for the use of special safeguard clauses in certain defined circumstances. Of the six governments under examination, only the Schedules of Panama (6 items at HS 8 digit level) and Bulgaria (21 items at HS 6 and 8 digit levels) include special safeguard clauses;
- no reference is made in any of the six Schedules to the special treatment ("tariffication") provided for in Annex 5 of the Agreement on Agriculture.

The non-agricultural part of the Table shows, *inter alia*:

- that Kyrgyz Republic has bound a few specific or compound rates. The *ad valorem* equivalent of these has not been calculated;

- that Ecuador, Kyrgyz Republic and Latvia have listed and bound all non-agricultural items individually. The simple average of these bindings is 20.1 per cent, 6.7 per cent and 9.3 per cent respectively;
- Mongolia, Bulgaria and Panama have listed and bound only some of their non-agricultural tariffs individually, the remaining items being bound in a headnote. For Mongolia, the simple average of the rates bound individually is 20 per cent, while the remaining items are also bound at 20 per cent. For Bulgaria, the corresponding figures are 12.6 per cent and 35 per cent and for Panama 11.5 per cent and 30 per cent.

Table 3 also shows the number of zero bindings made by the six governments. These reflect the fact that three of them have joined in so-called "zero-for-zero" initiatives negotiated among a limited number of participants in the Uruguay Round in the following sectors: Bulgaria, some civil aircraft, and some medical equipment; Kyrgyz Republic, agricultural equipment, construction equipment, ITA, medical equipment, paper, steel, toys and most furniture; and Latvia, beer, distilled spirits, furniture, ITA, paper, toys, most agricultural equipment, most construction equipment, most medical equipment, and most steel. Mongolia, Panama, Kyrgyz Republic and Latvia harmonised their bindings in the chemical sector on the rates agreed by a group of governments in the Uruguay Round.

Table 3: Tariff bindings of members which have acceded to the WTO

Agricultural Products

	Ecuador	Mongolia	Bulgaria	Panama	Kyrgyz Republic	Latvia
No. of Tariff Items	1,019	n.a.	725	n.a.	912	729
No. of Tariff Items Bound Individually	1,019	98	725	550	912	729
Specific + Compound Rates	None	None	114	None	49	8
0	0	4	42	4	19	32
0-5	30	2	47	94	64	16
6-10	11	4	66	75	530	129
11-15	110	50	82	100	98	64
16-20	230	27	16	43	151	29
20-30	509	2	92	157	1	26
30-40	61	6	63	10	0	41
40-50	43	2	3	8	0	375
50+	25	1	200	59	0	9
Simple Average of Individual Tariff Bindings	25.8%	18.4%	34.9%	26.1%	11.7%	33.6%
Minimum	5%	0	0	0	0	0
Maximum	86%	75%	98%	260	30%	55%
Other Tariff Items Bound in Headnote	None	20%	None	30%	None	None

Notes:

Tariff ranges go up to and include the second figure in each range

n.a. = not available

This table analyses the non-agricultural tariff schedules of the six countries to the extent that this is possible. Please see the text above for further explanations.

Non-agricultural Products

	Ecuador	Mongolia	Bulgaria	Panama	Kyrgyz Republic	Latvia
No. of Tariff Items	5,758	n.a.	n.a.	n.a.	6,068	4,564
No. of Tariff Lines Bound Individually	5,758	186	2,491	2,308	6,068	4,564
Specific + Compound Rates	None	None	None	None	36	None
0	0	4	100	127	1,401	802
0-5	111	1	282	291	812	243
6-10	1,189	13	899	1,076	3,371	2,365
11-15	773	0	846	319	447	777
16-20	1,242	145	93	133	1	298
20-30	2,425	23	209	350	0	19
30-40	18	0	62	6	0	3
40-50	0	0	0	0	0	45
50+	0	0	0	6	0	12
Simple Average of Individual Tariff Bindings	20.1%	20%	12.6%	11.5%	6.7%	9.3%
Minimum	5%	0	0	0	0	0
Maximum	40%	30%	40%	81%	20%	55%
Other Tariff Items Bound in Headnote	None	20%	35%	30%	None	None

Notes:

n.a. = not available

Tariff ranges go up to and include the second figure in each range

This table analyses the non-agricultural tariff schedules of the six countries to the extent that is possible. Please see text above for further explanations.

Agricultural commitments

The agricultural commitments on domestic support and export subsidies that must be made by each acceding government are negotiated bilaterally and then plurilaterally at meetings attended by the acceding government and interested members of the Working Party.

This section examines the agricultural commitments of the six governments which have already acceded. These are contained in Part IV of their Goods Schedule, which sets out first those relating to domestic measures and second those relating to export subsidies.

One of the most difficult issues in this area has been agreement on the base period to be used in the negotiations, which has been dealt with above. In the end, the most recent period for which data were available were used in the cases of Ecuador, Mongolia, Panama, Kyrgyz Republic and Latvia. In the case of Bulgaria, it was agreed that the most recent period was not representative and a different period was taken as the base. The Working Party Report notes that "An earlier period than the most recent three-year period was accepted by WTO Members only because the latter was not regarded as representative due to the United Nations embargo applied to the former Republic of Yugoslavia".

The Agreement on Agriculture provides that domestic support measures in the "green box" are not subject to limitation but that non-product-specific and product-specific domestic support measures in the "amber box" maintained in the base period must be reduced and bound if they are above the relevant "*de minimis*" levels laid down in the Agreement, which is 5 per cent of the value of total agricultural production of the country in question for developed countries and 10 per cent for developing economies.

Many acceding governments' domestic support measures either fall in the "green box" or are below "*de minimis*" levels, either as a result of policy decisions or a lack of financial resources. This is reflected in the Commitments of the six governments under consideration, which are contained in Part IV of their Goods Schedule.

While there are some differences in the way in which these are scheduled, Ecuador, Mongolia, Kyrgyz Republic and Latvia all undertake "*de minimis*" domestic support commitments. Latvia, however, negotiated a transitional period to 1 January 2003, during which levels of domestic support would be calculated using a method specified in the Working Party Report (WT/ACC/LVA/32, paragraph 109).

Maximum permitted levels of domestic support are detailed in the case of Bulgaria and Panama. Bulgaria's Schedule specifies annual and final bound levels of aggregate support. Panama's Schedule contains a reference to a supporting table detailing the form and level of non-product specific support which is below the *de minimis* level and reserving Panama's right to use this support up to that level.

The Agreement on Agriculture lays down that export subsidies maintained in the base period must be reduced and bound.

Ecuador, Mongolia and Kyrgyz Republic did not grant export subsidies during the relevant period, and their Schedule binds these at zero. Latvian export subsidies are also bound at zero. In the Working Party, the Latvian representative stated that "export subsidies had been provided in the base period for milk powder, canned milk, cheese, butter and rye in 1994, 1995 and 1996. He also made clear that Latvia's intention was to increasingly direct its investment in agriculture towards programmes designed to improve the efficiency and competitiveness of Latvian agriculture and

ensure its alignment with world requirements. In this context, Latvia would be prepared to eliminate export subsidies as reflected in its schedule of commitments annexed to Latvia's Protocol of Accession" (Working Party Report, WT/ACC/LVA/32, paragraph 107).

The Bulgarian Schedule sets out maximum levels of export subsidies by quantity and value for wheat and wheat flour; sunflower seed; specified fruits and vegetables, fresh and preserved; wine; tobacco; white cheese; kashkaval (yellow cheese); specified live animals; specified meats; eggs; and "incorporated products". Transitional and final rates are provided. A separate table excludes the granting of export subsidies to certain listed markets and indicates that export subsidies shall only be granted in respect of oriental tobacco.

Panama's Schedule commits it to eliminate its "Certificados de Abono Tributario" (CAT) on 31 December 2002, noting that the form of this export subsidy made it difficult to provide for its gradual phasing out and that therefore no transitional provisions are laid down. Additional information on the CAT is contained in the Working Party's Report (WT/ACC/PAN/19, paragraphs 52 and 53).

Services Schedule

Negotiations on services are usually engaged after members of the Working Party have undertaken some form of multilateral examination of the services regime, generally based on information submitted in the outline format described in the Secretariat's Technical Note WT/ACC/5. The negotiations usually start in earnest with the circulation to all Working Party members of the Applicant's initial offer. The offer is made available to all interested Working Party members and takes the format of a draft of the Schedule of Specific Commitments which upon finalisation is attached to the Protocol. Negotiations then take place bilaterally with interested members of the Working Party, on the basis of the offer and requests from the members. This process invariably leads to revisions of the offers which are then circulated to members of the Working Party.

The results of the negotiations with the six governments which have acceded are summarised in Table 4. This shows that all six have entered commitments in a relatively large number of sectors, unlike some original Members of the WTO. The table can only indicate whether or not commitments have been made, but not the depth of these commitments. In particular, it does not reflect how many sub-sectors have actually been included and what type of limitations, if any, the governments concerned have qualified the ensuing Market Access and National Treatment obligations. In turn, this implies that it is far more complicated in the services than in the goods area to specify and compare the levels of liberalisation bound by governments under the relevant provisions. Fuller notes on the commitments are annexed to this paper.

Table 4: Sector Specific Commitments in Services of Members who have Acceded to the WTO

	Ecuador	Mongolia	Bulgaria	Panama	Kyrgyz Republic	Latvia
Professional services	x	x	x	x	x	x
- Legal services	x		x	x	x	x
- Accountancy services	x	x	x	x	x	x
- Taxation services	x			x	x	x
- Architectural and engineering services			x	x	x	x
- Medical services			x		x	x

	Ecuador	Mongolia	Bulgaria	Panama	Kyrgyz Republic	Latvia
Computer and related services	x		x	x	x	x
Research and development services			x		x	x
Other business services	x	x	x	x	x	x
Postal services					x	
Courier services					x	x
Telecommunications – valued added	x		x	x	x	x
Telecommunications – basic	x		x		x	x
Audiovisual services				x	x	
Construction services	x	x	x	x	x	x
Distribution services	x	x	x	x	x	x
Educational services			x	x	x	x
Environmental services	x		x	x	x	x
Financial – insurance	x	x	x	x	x	x
Financial - banking and other financial services	x	x	x	x	x	x
Health services	x				x	x
Social services			x		x	x
Tourism services	x	x	x		x	x
Recreational services	x		x		x	x
Transport services	x		x	x	x	x
- Maritime transport					x	x
- Air transport	x		x	x	x	x
- Rail transport					x	
- Road transport	x				x	x
Limitations on National Treatment	x	x	x	x	x	x

Note: For fuller information please see Annex 2.

(e) Completion of the Working Party Mandate

When the Working Party agrees that it has completed its mandate, it adopts its package of Report and Draft Protocol of Accession (annexing Schedules of Concessions and Commitments in Goods (including Agriculture) and Services). These form a single package which must be accepted as a whole by the Applicant. The Working Party also adopts a Draft Decision which when taken by the General Council invites the applicant to accede to the WTO on the terms set out in the Report, Protocol and Schedules of Concessions and Commitments. The package of Report, Draft Protocol (and its annexes) is submitted to the General Council for appropriate action. The terms set out therein reflect the result of negotiations amongst the applicant and the members of the Working Party and have been adopted by consensus in all of the six Working Parties concluded so far. The Report, Protocol (and its annexes) and Draft Decision have been forwarded to the next General Council meeting in each case.

The text of the draft General Council Decisions has been identical in each of the six cases and a standard pattern therefore appears to have been established. This text is reproduced in Annex 2 to this Note.

The six accession Protocols are nearly identical to each other (Annex 2 to this Note identifies the text that is common to all six Protocols and the four paragraphs containing differences).

(f) Adoption of Working Party Report by General Council, Entry into Force of Protocol of Accession

The next stage is the adoption of the Report by the General Council, and the taking of the Decision forwarded to it in draft form by the Working Party.

Following completion of their domestic ratification procedures, the six governments concerned became Members of the WTO thirty days after depositing their acceptances of the terms of entry set out in the Protocol of Accession (and annexes) with the Director General. The ratification period in those cases varied from 2-11 months.

(g) Invocation of Article XIII of the WTO Agreement

In two cases, one WTO Member has invoked Article XIII of the WTO Agreement (Non-Application of Multilateral Trade Agreements between Particular Members) prior to the decisions of the General Council to adopt the Report and open the Protocol of Accession for acceptance. These invocations are still in force.

5. Technical Assistance

It has been recognized from the outset that, given the demands made by the process on applicants, the provision of technical assistance from the earliest stages of the accession procedure is of critical importance. The need for this assistance ranges from help in the preparation of documentation and in the negotiation of the terms of accession to the setting up of adequate legislative and administrative infrastructures to ensure that the new members become effective participants in the WTO as soon as possible. Special attention has been given to technical assistance for least-developed countries that are acceding to the WTO; however, it is clear that more needs to be done.

The technical assistance currently provided by the Secretariat, including assistance given to acceding governments, is summarised in the annual reports which it makes on the subject to the Committee on Trade and Development. These reports have noted that the process is demand-driven and within existing human and financial resource constraints the Secretariat has been trying to deal with greatly increased requests both from acceding governments and from governments contemplating accession. The most recent of these reports covers activities in 1997 (WT/COMTD/W/36 of 18 February 1998) and the report on activities in 1998 will be issued shortly. Statistics for 1998 are already available and have been drawn on in the following paragraphs.

The Secretariat provides technical assistance in different ways. In 1998 it participated in 61 events which were attended by governments acceding to the WTO, 27 of which were regional events, such as conferences, seminars or workshops, and 34 were national events, such as seminars or technical missions. Thirty acceding governments took part in one or more of these events. A large number of these events were financed by the following individual WTO Members: the Netherlands; Hong Kong, China; Norway; Switzerland; Japan; and Singapore.

Many of these missions are designed to assist audiences from governments interested in accession, or actually in the process of acceding, by providing an introduction to, and explaining the

benefits to be derived from, the multilateral trading system. In addition to these general introductions to WTO, the Secretariat also participates in events with a narrower focus, dealing with practical and specific issues relating to the process of accession. During 1998, the Secretariat took part in 24 events of a general nature and 37 events dealing with specific subjects.

The Secretariat assists any Applicant that so requests with the technical demands of the accession process as such, in particular in the preparation of its Memorandum and of subsequent documentation required by the accession process. In accordance with the procedures laid down in WT/ACC/1, it checks the consistency of each Applicant's Memorandum on its foreign trade regime with the outline attached to that document, makes technical comments to the Applicants concerned and consults informally with interested Members, in particular before circulating Memoranda which are not fully consistent with the outline. In such cases it has made the views of these interested Members known to the Applicants concerned, which have then decided whether to insist on circulation or whether to revise their document.

The complexity of the accession negotiations also requires acceding governments to provide highly technical data and information on specific sectors, such as tariffs, agriculture, TRIPS and services, as well as notifications on customs valuation, technical barriers to trade, sanitary and phytosanitary measures and State-trading. Both during missions and from Geneva, the Secretariat assists in the compilation and tabling the necessary information in agreed formats, such as those for replies to questions from WTO Members, market access offers and tables of support measures in agriculture.

Applicants also avail themselves, to the extent possible, of the WTO training courses as part of their preparation for accession negotiations. Representatives of acceding governments have taken part in the regular twelve-week training courses in Geneva on trade policy, international trade law and the multilateral trading system which are organised alternatively in English, French and Spanish for officials from developing economies' Members or Observers of the WTO. In 1998 participants included officials from five acceding governments. In addition, special courses financed by the Swiss Government are organised for officials from Eastern and Central European and Central Asian Governments. The last of these comprised 21 participants from 13 governments. Special Trade Policy Courses, financed by the Government of the United States, have also been held for officials from the Russian Federation, Ukraine and Georgia. Lectures are also given to visiting groups from acceding governments, or governments interested in accession.

The six least-developed countries which are in the process of accession have been the subject of particular attention. In 1998 representatives of these governments were among the participants in 12 regional and 10 national events; 5 of which were organised by the Secretariat for least-developed countries, in order to increase awareness of the multilateral trading system, rights and obligations under the WTO Agreements and trade-related topics of specific concern to least-developed countries. WTO has also provided five of the least-developed countries in the process of accession with a reference centre with computer hard- and software, a link to the internet and training in the use of this technology.

Applicants are being advised to use their observer status to follow WTO meetings, in particular those of other accession Working Parties and various WTO Councils and Committees.

Individual WTO Members have often given help, sometimes in a very substantial way, to these governments to implement their plans for a transition to a market economy or for far-reaching reform programmes; to set up the necessary basic legal and institutional framework; as well as to respond to the detailed requirements of the accession process itself.

Acceding governments also receive technical assistance from other International Organisations, including the International Bank for Reconstruction and Development (World Bank), the United Nations Conference on Trade and Development (UNCTAD), the World Customs Organisation (WCO) and the World Intellectual Property Organisation (WIPO).

The Comprehensive and Integrated WTO Plan of Action for the Least-Developed Governments adopted at the Singapore Ministerial Conference, in which UNCTAD, ITC, IMF, the World Bank and UNDP are actively involved, has led to the establishment of an Integrated Framework for the review and evaluation of trade-related technical assistance provided to these governments. Recent information on this is contained in WT/COMTD/LDC/W/12.

The WTO, the International Monetary Fund (IMF), World Bank, the Bank for International Settlements (BIS), the Organisation for European Cooperation and Development (OECD) and the European Bank for Reconstruction and Development (EBRD) are sponsors of the Joint Vienna Institute, which has been established to provide training support for governments making the transition from centrally-planned to market-based economies.

Cooperation with UNCTAD has been particularly close. UNCTAD has extensive experience in providing technical assistance and has executed a number of national projects, generally financed by UNDP, related to WTO accession. These have the following general objectives:

- to assist national officials in elaborating optimal approaches in the initial phase of the WTO accession process, particularly in making an inventory of relevant problems to be solved both of internal and external nature;
- to strengthen knowledge of national officials of multilateral trade negotiations' techniques and tactics in order to improve their negotiating capacity;
- to provide advice in trade policy formulation, particularly relating to the WTO accession negotiations; and
- to strengthen the capacities of trade supporting national institutional structures (including academic community) through training and joint analysis of the relevant problem areas.

UNCTAD delivers technical assistance by: undertaking advisory missions and working directly with national negotiating teams; assisting in the preparation of documentation required by the WTO accession negotiations; preparing analytical papers and briefings for national policy-makers; organising brainstorming meetings and seminars; and diffusing trade policy information.

When the Secretariat elaborates its plans for assistance it coordinates them, to the extent possible, with similar assistance being provided by individual Members and other International Organisations so as not to duplicate assistance already available. This is usually done in an informal, *ad hoc* way, which has worked well on the whole. The sort of assistance that the Secretariat provides is often by its very nature complementary to the help provided by national Governments and other Organisations. As the Secretariat's assistance is demand-driven, it can also rely on the acceding government to identify the assistance which it needs.

The Cooperation Agreements between the WTO and the IMF and the World Bank provide fora for consultations with a view to achieving greater coherence in global economic policy-making. The recent report of the Managing Director of the IMF, the President of the World Bank and the Director-General of the WTO on Coherence (WT/GC/13 of 19 October 1998) contains the following paragraphs:

"15. An important example of common policy issues is the interrelationship between trade liberalization as the outcome of WTO-based negotiations and unilateral trade reforms in the context of programmes supported by the IMF and the World Bank. When governments make autonomous reductions in trade barriers as part of IMF or World Bank programmes, two questions can arise. The first concerns the permanence of such liberalization, in order to provide greater predictability of policies and help promote private sector activity by avoiding policy reversals. The second and related question is the degree to which such liberalization should receive "credit" in future trade negotiations. Discussions among the three institutions could help elucidate the issues involved."

"19. Also of operational concern is the interaction among the three organizations in their work relating to the governments that are in accession to the WTO. The WTO and, in many cases, the World Bank, are active in helping interested governments prepare for accession, and this effort may benefit from closer cooperation with the IMF. By combining the WTO's knowledge of what needs to be done to facilitate accession, with the country-specific knowledge accumulated by the IMF and the World Bank staffs, it should be possible to make the accession process faster and smoother for the benefit of the governments involved."

The General Council has an item on its agenda dealing with "Agreements between the WTO and the IMF and the World Bank". The Secretariat has prepared a check-list of issues raised by Delegations in the course of the discussions (WT/GC/W/140), which deals, *inter alia*, with cooperation in trade-related technical assistance and capacity-building. These discussions are continuing.

ANNEX 1

Status of Working Party Accessions

ALBANIA

1. Application Received: 12 November 1992 (L/7120)
2. Working Party Established: 2 December 1992 (SR.48/1)
3. Memorandum: 25 January 1995 (L/7613/Corr.1) and 26 August 1998 (WT/ACC/ALB/25)
4. Questions and Replies: 13 September 1995 (WT/ACC/ALB/3 and Add.1), 13 February 1996 (WT/ACC/ALB/4/Corr.1)
5. Meetings of the Working Party: 3 meetings - 29-30 April 1996, 29 October 1996 and 27 January 1999
6. Other Documentation:
 - (a) Additional Questions and Replies: 14 October 1996 (WT/ACC/ALB/8 and Add.1-9), 4 August 1997 (WT/ACC/ALB/23), 22 April 1998 (WT/ACC/ALB/23/Rev.1)
 - (b) WT/ACC/4 Agricultural data: 31 May 1996 (WT/ACC/ALB/9), 30 July 1996 (WT/ACC/SPEC/ALB/1 and Add.1), 25 August 1998 (WT/ACC/SPEC/ALB/4)
 - (c) WT/ACC/5 Services: 30 May 1996 (WT/ACC/ALB/7) and 24 September 1996 (WT/ACC/ALB/14)
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers: 14 May 1997 (WT/ACC/SPEC/ALB/3), Last Revision 19 January 1999 (WT/ACC/SPEC/ALB/3/Rev.3/Corr.1)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 22 May 1997 (WT/ACC/SPEC/ALB/2), 25 August 1998 (WT/ACC/SPEC/ALB/5), 26 November 1998 (WT/ACC/SPEC/ALB/5/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

ALGERIA

1. Application Received: 3 June 1987 (L/6182)
2. Working Party Established: 17 June 1987 (C/M/211)
3. Memorandum: 11 July 1996 (WT/ACC/DZA/1)
4. Questions and Replies: 14 July 1997 (WT/ACC/DZA/2)
5. Meetings of the Working Party: 1 meeting – 23 April 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 22 January 1998 (WT/ACC/DZA/4), 10 February 1999 (WT/ACC/DZA/13/Add.1 and 2)
 - (b) WT/ACC/4 - Agricultural data: 30 January 1998 (WT/ACC/SPEC/DZA/2)
 - (c) WT/ACC/5 - Services: 4 February 1998 (WT/ACC/SPEC/DZA/1)
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

ANDORRA

1. Application Received: 4 July 1997 (WT/ACC/AND/1)
2. Working Party Established: 22 October 1997 (WT/GC/M/23)
3. Memorandum:
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

ARMENIA

1. Application Received: 29 November 1993 (L/7334)
2. Working Party Established: 17 December 1993 (C/M/268)
3. Memorandum: 10 April 1995 (WT/ACC/ARM/1)
4. Questions and Replies: 27 September 1995 (WT/ACC/ARM/2)
5. Meetings of the Working Party: 3 meetings on: 24 January 1996, 23-24 September 1996 and 14 May 1997.
6. Other Documentation:
 - (a) Additional Questions and Replies: 26 April 1996 (WT/ACC/ARM/5 and Add.1) and 3 April 1997 (WT/ACC/ARM/8)
 - (b) WT/ACC/4 - Agricultural data: 26 March 1997 (WT/ACC/SPEC/ARM/1), 12 February 1999 (WT/ACC/SPEC/ARM/4)
 - (c) WT/ACC/5 – Services: 27 June 1996 (WT/SPEC/42)
7. Factual Summary: 20 June 1994
8. Negotiations on Goods:
 - (a) Tariff Offers: 15 January 1999 (WT/ACC/SPEC/ARM/3)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 2 October 1998 (WT/ACC/SPEC/ARM/2), Revisions 14 January 1999 (WT/ACC/SPEC/ARM/2/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: Elements of Draft Report 26 March 1997 (WT/ACC/SPEC/ARM/1), Last Revision 23 February 1999 (WT/ACC/SPEC/ARM/1/Rev.3)
 - (b) Adopted by Working Party:

AZERBAIJAN

1. Application Received: 30 June 1997 (WT/ACC/AZE/1)
2. Working Party Established: 16 July 1997 (WT/GC/M/21)
3. Memorandum:
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

BELARUS

1. Application Received: 23 September 1993 (L/7297)
2. Working Party Established: 27 October 1993 (C/M/267)
3. Memorandum: 16 January 1996 (WT/ACC/BLR/1)
4. Questions and Replies: 17 January 1997 (WT/ACC/BLR/2)
5. Meetings of the Working Party: 2 meetings: 5 June 1997 and 28 April 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 19 December 1997 (WT/ACC/BLR/7), 12 January 1999 (WT/ACC/BLR/12)
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers: 17 March 1998 (WT/ACC/BLR/9) Available on Request
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

CAMBODIA

Least Developed Country

1. Application Received: 8 December 1994 (PC/W/19)
2. Working Party Established: 21 December 1994 (PC/M/11)
3. Memorandum:
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 - Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

CHINA

1. Application Received: 10 July 1986 (L/6017)
2. Working Party Established: 4 March 1987 (C/M/207)
3. Memorandum: 18 February 1987 (L/6125) and 9 December 1988 (Spec(88)13/Add.4), 4 May 1993 (Spec(88)13/Add.4/Rev.1), 7 September 1993 (Spec(88)13/Add.13) Consolidated Summary of the Information on China's Foreign Economic and Trade Regime
4. Questions and Replies: 27 November 1987 (L/6270)
5. Meetings of the Working Party: 29 meetings: 4 March 1987, October 1987, 23-24 February 1988, 26-28 April 1988, 28-30 June 1988, 27-28 September 1988, 28 February 1989, 1 March 1989, 18-19 April 1989, 12-14 December 1989, 19-20 September 1990, 13-14 February 1992, 21-23 October 1992, 10-11 December 1992, 15-17 March 1993, 24-28 May 1993, 28 September 1993, 15-18 March 1994, 28-29 July 1994, 20 December 1994, 19 July 1995, 22 March 1996, 1 November 1996, 6 March 1997, 23 May 1997, 1 August 1997, 5 December 1997, 8 April 1998, 24 July 1998.
6. Other Documentation:
 - (a) Additional Questions and Replies: 8 March 1996 (WT/SPEC/22), 17 April 1996 (WT/SPEC/28), 13 July 1998 (WT/ACC/CHN/15 and Corr.1)
 - (b) WT/ACC/4 - Agricultural data: 7 June 1994 (Spec(88)13/Add.17), 17 April 1996 (WT/SPEC/28)
 - (c) WT/ACC/5 – Services: 6 April 1993 (MTN.GNS/W/124/Rev.1)
 - (d) Notifications about Customs Tariff: 2 October 1992 (Spec(88)13/Add.12); 22 October 1997 (WT/ACC/CHN/11); 2 April 1998 (WT/ACC/CHN/14) Updated Package of Tariff Concessions on Industrial Products
 - (e) Other: 3 February 1992 (Spec(88)13/Add.9) List of the tariff reductions; 12 March 1993 (Spec(88)13/Add.12/Rev.1) Updated Summary Document of the Existing Tariff and Non-Tariff Measures in China; 18 May 1994 (Spec(88)13/Add.15); 6 April 1998 (WT/ACC/CHN/14/Corr.1) Notification pursuant to Article 16 of the Draft Protocol on China's Accession to the WTO and the Agreement on the Application of Sanitary and Phytosanitary Measures
7. Factual Summary: 29 March 1988 (Spec(88)13) Summary of the Main Points
8. Negotiations on Goods:
 - (a) Tariff Offers: 12 September 1994 (Spec(88)13/Add.18)
 - (b) Goods Schedule:

9. Negotiations on Services:

(a) Draft Services Schedule: April 1994 (GATS/SC/19), 12 September 1994 (Spec(88)13/Add.18), Revisions 18 October 1995 (Spec(88)13/Add.19) 4 December 1996 (WT/ACC/CHN/4), 20 November 1997 (WT/ACC/CHN/12)

(b) Services Schedule:

10. Working Party Report:

(a) Draft Report: 20 December 1994 Draft Outline of the Report of the Working Party
28 May 1997 Revision of Draft Outline of the Report of the Working Party

Draft Protocol: 20 December 1994 Draft Protocol on China
6 March 1997 Revision of Draft Protocol on China
28 May 1997 Revision of Draft Protocol on China

Annexes

Annex 1 Statistical data and information describing China's economy and trading system.

Annex 2a Products subject to State trading: 2a-1 - Imports 16 July 1995 and 23 July 1997 (WT/ACC/CHN/9); 2a-2 - Exports 16 July 1995 and 26 February 1997 (WT/ACC/CHN/5)

Annex 2b Products subject to designated trading 16 July 1995 and 23 May 1997 (WT/ACC/CHN/8)

Annex 3 Non-Tariff Measures subject to phased elimination 16 July 1995 and 13 July 1998 (WT/ACC/CHN/16)

Annex 4 Products and services subject to price controls 16 July 1995 and 23 May 1997 (WT/ACC/CHN/8)

Annex 5a Notification pursuant to Article XXV of the Agreement on Subsidies and Countervailing Measures 23 July 1997 and 2 April 1998 (WT/ACC/CHN/14)

Annex 5b Subsidies to be phased out 23 July 1997 and 2 April 1998 (WT/ACC/CHN/14)

Annex 6 Products Subject to Export Duty 16 July 1995 and 26 February 1997 (WT/ACC/CHN/5)

Annex 7a Products subject to import statutory inspection 16 July 1995 and 2 December 1997 (WT/ACC/CHN/13)

Annex 7b Products subject to Export Statutory Inspection

Annex 8 Prohibitions and Quantitative Restrictions maintained by WTO Members 6 May 1997 (WT/ACC/CHN/7)

Annex 9 Outline of issues to be addressed in periodic consultations of the Working Party on trade with China.

(b) Adopted by Working Party:

CROATIA

1. Application Received: 22 September 1993 (L/7298)
2. Working Party Established: 27 October 1993 (PC/M/4)
3. Memorandum: 7 June 1994 (L/7466)
4. Questions and Replies: 29 August 1995 (WT/ACC/HRV/3/Cor.1) and 29 March 1996 (WT/ACC/HRV/5)
5. Meetings of the Working Party: 4 meetings on: 1 April 1996, 23-24 January 1997, 21 January 1998, 16 October 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 1 April 1996 (WT/ACC/HRV/7 and Add.1), 6 August 1996 (WT/ACC/HRV/11), 8 November 1996 (WT/ACC/HRV/11/Add.1), 22 January 1997 (WT/ACC/HRV/27), 28 July 1997 (WT/ACC/HRV/27/Add.1), 11 August 1997 (WT/ACC/HRV/30), 3 August 1998 (WT/ACC/HRV/39 and Add.1 and 2), 19 January 1999 (WT/ACC/HRV/45/Corr.1 and 2),
 - (b) WT/ACC/4 - Agricultural data: 30 July 1996 (WT/ACC/SPEC/HRV/1) 30 June 1997 (WT/ACC/SPEC/HRV/1/Rev.1), 3 July 1997 (WT/ACC/SPEC/HRV/2/Add.1), 24 September 1998 (WT/ACC/SPEC/HRV/1/Rev.2),
 - (c) WT/ACC/5 – Services: 10 April 1996 (WT/ACC/HRV/9/Corr.1), 21 August 1997 (WT/ACC/SPEC/HRV/5)
7. Factual Summary: 8 December 1997
8. Negotiations on Goods:
 - (a) Tariff Offers: 23 April 1997 (WT/ACC/SPEC/HRV/3) and its revision on 25 November 1998 (WT/ACC/SPEC/HRV/3/Rev.2)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 14 May 1997 (WT/ACC/SPEC/HRV/4) Revisions 11 March and 25 November 1998 (WT/ACC/SPEC/HRV/4/Rev.1, 2 and 3)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: Elements of Draft Report 27 August 1998 (WT/ACC/SPEC/HRV/6), Revision 11 February 1999 (WT/ACC/SPEC/HRV/6/Rev.1)
 - (b) Adopted by Working Party:

ESTONIA

1. Application Received: 8 March 1994 (L/7421)
2. Working Party Established: 23 March 1994 (C/M/271)
3. Memorandum: 28 March 1994 (L/7423)
4. Questions and Replies: 13 October 1994 (L/7529 and Add.1 and 2)
5. Meetings of the Working Party: 6 meetings on: 25 November 1994, 6-7 June 1995, 14 November 1995, 28 March 1996, 18 September 1996, and 11 February 1997.
6. Other Documentation:
 - (a) Additional Questions and Replies: 23 May 1995 (WT/ACC/EST/2); 21 August 1995 (WT/ACC/EST/4); 15 February 1996 (WT/ACC/EST/9); 21 June 1996 (WT/ACC/EST/11) and 3 September 1997 (WT/ACC/SPEC/EST/3).
 - (b) WT/ACC/4 - Agricultural data: 29 September 1995 (WT/SPEC/13), 12 February 1999 (WT/ACC/SPEC/EST/4)
 - (c) WT/ACC/5 – Services: 21 April 1995 (WT/L/60)
7. Factual Summary: 19 March 1996
8. Negotiations on Goods:
 - (a) Tariff Offers: 21 August 1995 (WT/ACC/EST/3), 4 February 1999, 25 February 1999 (WT/ACC/SPEC/EST/3)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 4 April 1995 (WT/L/59), 26 February 1999 (WT/ACC/SPEC/EST/5)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: Elements of Draft Report 23 May 1996 (WT/SPEC/39)

Draft Report – 18 December 1996 (WT/ACC/SPEC/EST/2), Last Revision 22 February 1999 (WT/ACC/SPEC/EST/2/Rev.5)
 - (b) Adopted by Working Party:

FORMER YUGOSLAV REPUBLIC OF MACEDONIA

1. Application Received: 8 December 1994 (PC/W/18)
2. Working Party Established: 21 December 1994 (PC/M/11)
3. Memorandum: Not circulated. Disagreement on document code.
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

GEORGIA

1. Application Received: 3 July 1996 (WT/ACC/GEO/1)
2. Working Party Established: 18 July 1996 (WT/GC/M/13)
3. Memorandum: 7 April 1997 (WT/ACC/GEO/3)
4. Questions and Replies: 22 September 1997 (WT/ACC/GEO/4)
5. Meetings of the Working Party: 2 meetings: 3-4 March 1998 and 13 October 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 4 February 1999 (WT/ACC/GEO/18)
 - (b) WT/ACC/4 - Agricultural data: 28 November 1997 (WT/ACC/SPEC/GEO/2), 10 June 1998 (WT/ACC/SPEC/GEO/2/Add.1), 6 October 1998 (WT/ACC/SPEC/GEO/2/Add.2)
 - (c) WT/ACC/5 – Services: 13 November 1998 (WT/ACC/SPEC/GEO/6)
7. Factual Summary: 1 September 1998
8. Negotiations on Goods:
 - (a) Tariff Offers: 19 February 1998 (WT/ACC/SPEC/GEO/4), Revisions 22 April 1998 (WT/ACC/SPEC/GEO/4/Rev.1), 2 October 1998 (WT/ACC/SPEC/GEO/4/Rev.2), 15 December 1998 (WT/ACC/SPEC/GEO/4/Rev.3)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 2 February 1998 (WT/ACC/SPEC/GEO/3), Revisions 13 May 1998 (WT/ACC/SPEC/GEO/3/Rev.1), 23 September 1998 (WT/ACC/SPEC/GEO/3/Rev.2)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

JORDAN

1. Application Received: 6 January 1994 (L/7378)
2. Working Party Established: 26 January 1994 (SR.49/1)
3. Memorandum: 10 October 1994 (L/7533) Goods Only, 27 June 1996 (WT/ACC/JOR/2) 6 November 1996 (WT/ACC/JOR/3)
4. Questions and Replies: 4 June 1997 (WT/ACC/JOR/8) (WT/ACC/JOR/9)
5. Meetings of the Working Party: 3 meetings on: 28 October 1996, 4 July 1997 and 22 July 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 19 June 1998 (WT/ACC/JOR/13)
 - (b) WT/ACC/4 - Agricultural data: 3 July 1998 (WT/ACC/SPEC/JOR/2) and (WT/ACC/JOR/14)
 - (c) WT/ACC/5 – Services: 6 January 1999 (WT/ACC/SPEC/JOR/4)
7. Factual Summary: July 1998
8. Negotiations on Goods:
 - (a) Tariff Offers: 3 July 1998 (WT/ACC/SPEC/JOR/1), Revision 5 October 1998 (WT/ACC/SPEC/JOR/1/Add.1)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 7 January 1999 (WT/ACC/SPEC/JOR/5)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

KAZAKSTAN

1. Application Received: 29 January 1996 (WT/ACC/KAZ/1)
2. Working Party Established: 6 February 1996 (WT/GC/M/10)
3. Memorandum: 23 September 1996 (WT/ACC/KAZ/3) and 4 October 1996 (WT/ACC/KAZ/3Add.1)
4. Questions and Replies: 3 February 1997 (WT/ACC/KAZ/6 and Add.1 and 2)
5. Meetings of the Working Party: 3 meetings on: 19-20 March 1997, 9 October 1997 and 9 October 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 25 July 1997 (WT/ACC/KAZ/10), 5 August 1997 (WT/ACC/KAZ/11), 20 February 1998 (WT/ACC/KAZ/14),
 - (b) WT/ACC/4 - Agricultural data: 25 July 1997 (WT/ACC/SPEC/KAZ/2)
 - (c) WT/ACC/5 - Services: 19 September 1997 (WT/ACC/KAZ/12)
7. Factual Summary: 9 October 1997
8. Negotiations on Goods:
 - (a) Tariff Offers: 24 June 1997 (WT/ACC/SPEC/KAZ/1)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 19 September 1997 (WT/ACC/SPEC/KAZ3)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

LAO PEOPLE'S DEMOCRATIC REPUBLIC

Least Developed Country

1. Application Received: 16 July 1997 (WT/ACC/LAO/1)
2. Working Party Established: 19 February 1998 (WT/GC/M/26)
3. Memorandum:
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

LITHUANIA

1. Application Received: 18 January 1994 (L/7398)
2. Working Party Established: 22 February 1994 (C/M/270)
3. Memorandum: 14 December 1994 (L/7551)
4. Questions and Replies: 12 September 1995 (WT/ACC/LTU/2/Add.1 and 2), 1 November 1995 (WT/ACC/LTU/4)
5. Meetings of the Working Party: 5 meetings on: 10 November 1995, 25-26 March 1996, 7 October 1996, 26 March 1997, 27 October 1998 (Informal)
6. Other Documentation:
 - (a) Additional Questions and Replies: 27 February 1996 (WT/ACC/LTU/7), 29 February 1996 (WT/ACC/LTU/2/Add.3), 28 March 1996 (WT/ACC/LTU/2/Add.4) and 30 July 1996 (WT/ACC/LTU/10)
 - (b) WT/ACC/4 - Agricultural data: 30 July 1996 (WT/ACC/SPEC/LTU/2) and 14 October 1996 (WT/ACC/SPEC/LTU/4) and 12 June 1997 (WT/ACC/SPEC/LTU/7)
 - (c) WT/ACC/5 – Services: 30 July 1996 (WT/ACC/SPEC/LTU/1)
7. Factual Summary: March 1996
8. Negotiations on Goods:
 - (a) Tariff Offers: 14 October 1996 (WT/ACC/SPEC/LTU/3)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 30 July 1996 (WT/ACC/SPEC/LTU/1), 23 September 1997 (WT/ACC/SPEC/LTU/1/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: Elements of Draft Report - 7 February 1997 (WT/ACC/SPEC/LTU/6), Draft Report - 23 June 1997 (WT/ACC/SPEC/LTU/8), Last Revision 23 October 1998 (WT/ACC/SPEC/LTU/8/Rev.3/Corr.1)
 - (b) Adopted by Working Party:

MOLDOVA

1. Application Received: 25 November 1993 (L/7332)
2. Working Party Established: 17 December 1993 (C/M/268)
3. Memorandum: 23 September 1996 (WT/ACC/MOL/2 and Add.1 and 2)
4. Questions and Replies: 13 May 1997 (WT/ACC/MOL/3/Corr.1 and Add.1 and 2), 20 May 1997 (WT/ACC/MOL/4 and Add.1),
5. Meetings of the Working Party: 2 meetings on: 17 June 1997 and 18 March 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 27 October 1997 (WT/ACC/MOL/8 and Add.1), 20 January 1999 (WT/ACC/MOL/9 and Add.1)
 - (b) WT/ACC/4 - Agricultural data: 20 May 1997 (WT/ACC/SPEC/MOL/1), Last Revision 20 January 1999 (WT/ACC/SPEC/MOL/1/Rev.3)
 - (c) WT/ACC/5 – Services: 18 June 1997 (WT/ACC/MOL/6)
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers: 4 March 1998 (WT/ACC/SPEC/MOL/3), Revision 29 January 1999 (WT/ACC/SPEC/MOL/3/Rev.1)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 25 February 1998 (WT/ACC/SPEC/MOL/2), Revision 19 October 1998 (WT/ACC/SPEC/MOL/2/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

NEPAL

Least Developed Country

1. Application Received: 16 May 1989
2. Working Party Established: 21-22 June 1989 (C/M/234)
3. Memorandum: 26 February 1990 (L/6637) Goods Only , 10 August 1998 (WT/ACC/NPL/2) and 18 September 1998 (WT/ACC/NPL/2/Add.1)
4. Questions and Replies: 19 November 1990 (L/6724) Goods Only
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data: 17 September 1998 (WT/ACC/SPEC/NPL/1)
 - (c) WT/ACC/5 Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

SULTANATE OF OMAN

1. Application Received: 22 April 1996 (WT/ACC/OMN/1)
2. Working Party Established: 26 June 1996 (WT/GC/M/12)
3. Memorandum: 29 October 1996 (WT/ACC/OMN/2)
4. Questions and Replies: 21 March 1997 (WT/ACC/OMN/5 and Add.1 and 2), and (WT/ACC/OMN/6)
5. Meetings of the Working Party: 3 meetings on: 30 April 1997, 26 June 1998 and 21 October 1998.
6. Other Documentation:
 - (a) Additional Questions and Replies: 26 September 1997 (WT/ACC/OMN/6/Add.1), 3 August 1998 (WT/ACC/OMN/9), 4 February 1999 (WT/ACC/OMN/14)
 - (b) WT/ACC/4 - Agricultural data: 25 September 1997 (WT/ACC/SPEC/OMN/2)
 - (c) WT/ACC/5 – Services: 26 March 1998 (WT/ACC/OMN/8)
7. Factual Summary: 12 March 1998
8. Negotiations on Goods:
 - (a) Tariff Offers: 29 October 1997 (WT/ACC/SPEC/OMN/3)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 29 October 1997 (WT/ACC/SPEC/OMN/4), Revision 25 March 1998 (WT/ACC/SPEC/OMN/4Add.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

RUSSIAN FEDERATION

1. Application Received: June 1993 (L/7240 and 7243)
2. Working Party Established: 16-17 June 1993 (C/M/264)
3. Memorandum: 1 March 1994 (L/7410) Goods Only
4. Questions and Replies: 2 June 1995 (WT/ACC/RUS/2/Add.1 and 2)
5. Meetings of the Working Party: 9 meetings on : 17-19 July 1995, 4-6 December 1995, 30-31 May 1996, 15 October 1996, 15 April 1997, 22-23 July 1997 (Informal), 9-10 December 1997, 29-30 July 1998, 16-17 December 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 1 November 1995 (WT/ACC/RUS/4 and Add.1), 23 April 1996 (WT/ACC/RUS/9), 30 May 1996 (WT/ACC/RUS/9/Corr.1 and Adds.1, 2 and 3), 7 June 1996 (WT/ACC/RUS/2/Add.3), 23 August 1996 (WT/ACC/RUS/13), 14 October 1996 (WT/ACC/RUS/13/Add.1), 11 March 1997 (WT/ACC/RUS/17), 11 April 1997 (WT/ACC/RUS/17/Add.1), 2 December 1997 (WT/ACC/RUS/23 and Add.1), 1 May 1998 (WT/ACC/RUS/25) and (WT/ACC/SPEC/RUS/8), 13 November 1998 (WT/ACC/RUS/30), 9 December 1998 (WT/ACC/RUS/30/Add.1),
 - (b) WT/ACC/4 - Agricultural data: 1 October 1996 (WT/ACC/SPEC/RUS/3), 14 December 1998 (WT/ACC/SPEC/RUS/10)
 - (c) WT/ACC/5 – Services: 25 October 1995 (WT/ACC/RUS/6)
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers: 16 February 1998 (WT/ACC/RUS/24) Available on Request
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

SAMOA

Least Developed Country

1. Application Received: 15 April 1998 (WT/ACC/WSM/1)
2. Working Party Established: 15 July 1998 (WT/GC/M/29)
3. Memorandum:
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

SAUDI ARABIA

1. Application Received: 13 June 1993 (L/7248)
2. Working Party Established: 21 July 1993 (C/M/265)
3. Memorandum: 5 July 1994 (L/7489), 13 May 1996 (WT/ACC/SAU/4) and 11 July 1996 (WT/ACC/SAU/5)
4. Questions and Replies: 15 November 1995 (L/7645 and Add.1)
5. Meetings of the Working Party: 5 meetings on: 2-3 May 1996, 6-8 November 1996, 29-30 May 1997, 2-4 December 1997, 17-19 November 1998.
6. Other Documentation:
 - (a) Additional Questions and Replies: 13 May 1996 (WT/ACC/SAU/3), 30 September 1996 (WT/ACC/SAU/6 and Add.1, 2 and 3), 4 November 1996 (WT/ACC/SAU/8), 14 November 1996 (WT/ACC/SAU/10), 20 March 1997 (WT/ACC/SAU/13 and Add.1), 20 May 1997 (WT/ACC/SAU/16), 26 May 1997 (WT/ACC/SAU/21), 21 October 1997 (WT/ACC/SAU/21/Add.1 and 2), 14 July 1998 (WT/ACC/SAU/35)
 - (b) WT/ACC/4 - Agricultural data: 23 May 1997 (WT/ACC/SAU/19), 23 September 1997 (WT/ACC/SAU/27), 24 September 1997 (WT/ACC/SAU/29), 17 September 1998 (WT/ACC/SPEC/SAU/1/Rev.3)
 - (c) WT/ACC/5 – Services: 23 September 1997 (WT/ACC/SAU/23 and 24)
7. Factual Summary: 29 October 1998
8. Negotiations on Goods:
 - (a) Tariff Offers: 24 September 1997 (WT/ACC/SPEC/SAU/2)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 24 September 1997 (WT/ACC/SPEC/SAU/3)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

SEYCHELLES

1. Application Received: 8 May 1995
2. Working Party Established: 11 July 1995 (WT/GC/M/5)
3. Memorandum: 22 August 1996 (WT/ACC/SYC/3)
4. Questions and Replies: 8 January 1997 (WT/ACC/SYC/5)
5. Meetings of the Working Party: 20 February 1997, 26 February 1998 (Informal)
6. Other Documentation: (WT/ACC/SYC/1), (WT/ACC/SYC/4 and Add.1-3)
 - (a) Additional Questions and Replies: 11 April 1997 (WT/ACC/SYC/7), 20 February 1998 (WT/ACC/SYC/8)
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services: 20 February 1998 (WT/ACC/SYC/8)
7. Factual Summary: 16 June 1997
8. Negotiations on Goods:
 - (a) Tariff Offers: 5 June 1997 (WT/ACC/SPEC/SYC/2)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 27 May 1997 (WT/ACC/SPEC/SYC/3)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: Elements of Draft Report - 4 June 1997
 - (b) Adopted by Working Party:

SUDAN

Least Developed Country

1. Application Received: 11 October 1994 (PC/W/4)
2. Working Party Established: 25 October 1994 (PC/M/6)
3. Memorandum: 26 January 1999 (WT/ACC/SDN/3)
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Elements of a Draft Report:
 - (b) Adopted by Working Party:

CHINESE TAIPEI

1. Application Received: 15 January 1992
2. Working Party Established: 29 September 1992 (C/M/259)
3. Memorandum: 29 October 1992 (L/7097)
4. Questions and Replies: 26 March 1993 (L/7189 and Rev.1)
5. Meetings of the Working Party: 8 meetings on: 6 November 1992, 21 December 1992, 28 June 1993, 12 October 1993, 17 May 1994, 26 July 1994, 21 December 1994, 28 February 1997.
6. Other Documentation:
 - (a) Additional Questions and Replies: 27 April 1994 (L/7429 and Add. 1), Consolidated Questions and Replies, 7 December 1998 (WT/ACC/SPEC/TPKM/6), 15 January 1999 (WT/ACC/SPEC/TPKM/7) (Agriculture), 9 February 1999 (WT/ACC/TPKM/14)
 - (b) WT/ACC/4 - Agricultural data: 3 July 1998 (WT/ACC/SPEC/TPKM/4), Last Revision 10 February 1999 (WT/ACC/SPEC/TPKM/4/Rev.2)
 - (c) WT/ACC/5 – Services: 5 August 1994 (Spec(94)30), 11 April 1995 (SPEC(95)5)
7. Factual Summary: 20 June 1994
8. Negotiations on Goods:
 - (a) Tariff Offers: 13 February 1996 (WT/ACC/TPKM/2)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 28 September 1994 (SPEC(94)37), revised on 10 July 1996 (WT/SPEC/40), 6 May 1998 (WT/ACC/SPEC/TPKM/3), Revision on 27 October 1998 (WT/ACC/SPEC/TPKM/3/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report: 13 March 1998 (WT/ACC/SPEC/TPKM/2), Revision 30 October 1998 (WT/ACC/SPEC/TPKM/2/Rev.1)
 - (b) Adopted by Working Party:

TONGA

1. Application Received: 30 June 1995 (WT/ACC/TON/1)
2. Working Party Established: 15 November 1995 (C/M/268)
3. Memorandum: 27 May 1998 (WT/ACC/TON/3 and Add.1)
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

UKRAINE

1. Application Received: 30 November 1993 (L/7333)
2. Working Party Established: 17 December 1993 (C/M/268)
3. Memorandum: 26 July 1994 (L/7499)
4. Questions and Replies: 3 February 1995 (WT/L/20 and Add.1, 2 and 3)
5. Meetings of the Working Party: 6 meetings on: 27-28 February 1995, 11 December 1995, 24-25 June 1996, 6-7 May 1997, 24-25 November 1997, 10 June 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 31 August 1995 (WT/ACC/UKR/1), 10 October 1995 (WT/ACC/UKR/3, 4, 5, 6 and 7), 8 May 1996 (WT/ACC/UKR/25), 21 March 1997 (WT/ACC/UKR/22/Add.2), (WT/ACC/UKR/23/Add.1) and (WT/ACC/UKR/24/Add.1), 14 October 1997 (WT/ACC/UKR/41), 28 April 1998 (WT/ACC/UKR/50)
 - (b) WT/ACC/4 - Agricultural data: 11 October 1995 (WT/ACC/UKR/12/Rev.1), 23 November 1995 (WT/ACC/UKR/17), 27 February 1997 (WT/ACC/SPEC/UKR/1), Last Revision 28 April 1998 (WT/ACC/SPEC/UKR/1/Rev.3)
 - (c) WT/ACC/5 - Services: 11 October 1995 (WT/ACC/UKR/13), 23 November 1995 (WT/ACC/UKR/19), 6 May 1996 (WT/ACC/UKR/24)
7. Factual Summary: 8 June 1998
8. Negotiations on Goods:
 - (a) Tariff Offers: 2 May 1996 "Concept Paper" (WT/ACC/UKR/22/Add.1)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 26 February 1997 (WT/ACC/SPEC/UKR/2), Last Revision 9 June 1998 (WT/ACC/SPEC/UKR/2/Rev.5)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

UZBEKISTAN

1. Application Received: 8 December 1994 (PC/W/20)
2. Working Party Established: 21 December 1994 (PC/M/11)
3. Memorandum: 21 October 1998 (WT/ACC/UZB/2 and Add.1-3)
4. Questions and Replies:
5. Meetings of the Working Party:
6. Other Documentation:
 - (a) Additional Questions and Replies:
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

VANUATU

Least Developed Country

1. Application Received: 7 July 1995 (WT/ACC/VUT/1)
2. Working Party Established: 11 July 1995 (WT/GC/M/5)
3. Memorandum: 30 November 1995 (WT/ACC/VUT/2)
4. Questions and Replies: 9 May 1996 (WT/ACC/VUT/4 and Add.1)
5. Meetings of the Working Party: 3 July 1996 (Last informal meeting 11 May 1998)
6. Other Documentation:
 - (a) Additional Questions and Replies: 27 October 1997 (WT/ACC/VUT/6), 11 May 1998 (WT/ACC/VUT/7 and Add.1 and 2)
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services:
7. Factual Summary: 15 December 1997
8. Negotiations on Goods:
 - (a) Tariff Offers: 3 November 1997 (WT/ACC/SPEC/VUT/2), Latest revision 11 May 1998 (WT/ACC/SPEC/VUT/2/Rev.2)
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule: 3 November 1997 (WT/ACC/SPEC/VUT/3), Revision 12 December 1997 (WT/ACC/SPEC/VUT/3/Rev.1)
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

VIETNAM

1. Application Received: 4 January 1995 (WT/L/1)
2. Working Party Established: 31 January 1995 (WT/GC/M/1)
3. Memorandum: 24 September 1996 (WT/ACC/VNM/2)
4. Questions and Replies: 4 March 1998 (WT/ACC/VNM/3)
5. Meetings of the Working Party: 2 meetings on: 30-31 July 1998 and 3 December 1998
6. Other Documentation:
 - (a) Additional Questions and Replies: 20 August 1998 (WT/ACC/VNM/3/Add.2)
 - (b) WT/ACC/4 - Agricultural data:
 - (c) WT/ACC/5 – Services: 24 August 1998 (WT/ACC/VNM/5 and Add.1)
7. Factual Summary:
8. Negotiations on Goods:
 - (a) Tariff Offers:
 - (b) Goods Schedule:
9. Negotiations on Services:
 - (a) Draft Services Schedule:
 - (b) Services Schedule:
10. Working Party Report:
 - (a) Draft Report:
 - (b) Adopted by Working Party:

ANNEX 2

General Council Decisions and Protocols of Accession

This Annex analyses the General Council Decisions and Protocols of the Accession of Ecuador (WT/L/77 and Corr.1), Mongolia (WT/ACC/MNG/9 and Corr.1), Bulgaria (WT/ACC/BGR/5 and Corr.1), Panama (WT/ACC/PAN/19 and Corr.1), Kyrgyz Republic (WT/ACC/KGZ/26 and Corr.1), Latvia (WT/ACC/LVA/32).

2.1 Decisions and Protocols

General Council Decisions

This Part reproduces the text of the relevant Decisions. This is a common text used in all six cases.

"The General Council,

Having regard to the results of the negotiations directed towards the establishment of the terms of accession of [name of country] to the Agreement Establishing the World Trade Organization and having prepared a Protocol for the Accession of [name of country].

Decides, in accordance with Article XII of the Agreement Establishing the World Trade Organization, that [name of country] may accede to the Agreement Establishing the World Trade Organization on the terms set out in the said Protocol."

Protocols of Accession

This Part examines the text of the relevant Protocols of Accession. The following text is common to all six Protocols.

"PROTOCOL OF ACCESSION OF [name of country]

TO THE AGREEMENT ESTABLISHING THE WORLD TRADE ORGANIZATION

"The World Trade Organization (hereinafter referred to as the "WTO"), pursuant to the approval of the General Council of the WTO accorded under Article XII of the Marrakesh Agreement Establishing the World Trade Organization (hereinafter referred to as "WTO Agreement"), and the Republic of ...[name of country]... (hereinafter referred to as "[short form of name]"),

Taking note of the Report of the Working Party on the Accession of ...[name of country]... to the WTO in document WT/ACC/[...] (hereinafter referred to as the "Working Party Report"),

Having regard to the results of the negotiations on the accession of ...[name of country]... to the WTO,

Agree as follows:

Part I – General

1. Upon entry into force of this Protocol, ...[name of country]... accedes to the WTO Agreement pursuant to Article XII of that Agreement and thereby becomes a Member of the WTO.
2. The WTO Agreement to which ...[name of country]... accedes shall be the WTO Agreement as rectified, amended or otherwise modified by such legal instruments as may have entered into force before the date of entry into force of this Protocol. This Protocol, which shall comprise the commitments referred to in paragraph ...[list of relevant commitment paragraph numbers]... of the Working Party Report, shall be an integral part of the WTO Agreement.
3. Except as otherwise provided for in the paragraphs referred to in paragraph ...[list of relevant paragraphs numbers]... of the Working Party Report, those obligations in the Multilateral Trade Agreements annexed to the WTO Agreement that are to be implemented over a period of time starting with the entry into force of that Agreement shall be implemented by ...[name of country]... as if it had accepted that Agreement on the date of its entry into force.

Part II – Schedules

4. The Schedules annexed to this Protocol shall become the Schedule of Concessions and Commitments annexed to the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "GATT 1994") and the Schedule of Specific Commitments annexed to the General Agreement on Trade in Services (hereinafter referred to as "GATS") relating to ...[name of country].... The staging of the concessions and commitments listed in the Schedules shall be implemented as specified in the relevant parts of the respective Schedules.
5. For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of the Schedules of Concessions and Commitments annexed to this Protocol shall be the date of entry into force of this Protocol.

Part III - Final Provisions

6. This Protocol shall be open for acceptance, by signature or otherwise, by ...[name of country]... until ...[date]...
7. This Protocol shall enter into force on the thirtieth day following the day of its acceptance.
8. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and to...[name of country]...
9. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this ... day of ...[date]..., in a single copy in the English, French and Spanish languages each text being authentic, except that a Schedule annexed hereto may specify that it is authentic in only one or more of these languages."

Specific provisions

The following texts are contained only in some of the Protocols.

Ecuador

The following text was included after paragraph 3 above:

"The staging of the dismantling of the Tariff Adjustment Mechanism shall be implemented according to the time-table in Annex II of this Protocol".

Mongolia

The following text was included after paragraph 2 above:

"Mongolia will notify the Secretariat annually of the implementation of the phased commitments with definitive dates referred to in paragraphs 10, 13, 20, 21, 23, 24, 29, 35, 42, 44, 45, 46, 48, 51, 54, 59 and 60 of the Working Party Report, and will identify any delays in implementation together with the reasons therefore".

The following text was included after paragraph 3 above:

"Those notifications that are to be made under the Multilateral Trade Agreements annexed to the WTO Agreement within a specified period of time starting with the date of entry into force of the WTO Agreement shall be made by Mongolia within that period of time starting with the date of entry into force of this Protocol".

Bulgaria, Panama, Kyrgyz Republic and Latvia

The following text was included after paragraph 3 above:

"4. ...[name of country]... may maintain a measure inconsistent with paragraph 1 of Article II of the GATS provided that such a measure is recorded in the List of Article II Exemptions annexed to this Protocol and meets the conditions of the Annex to the GATS on Article II Exemptions".

2.2 Commitments on Rules

This part reproduces the commitments on rules contained in the Protocols of Accession of the six governments that have acceded to the WTO; grouped by subject for purposes of comparison. These commitment paragraphs are numbered consecutively for reference purposes. Numbers in brackets refer to paragraphs in the relevant Working Party Reports. These commitment paragraphs are of different types:

- Statements of fact rather than commitments:

Some Members have made the point that this practice should be avoided because it leads to confusion as to what obligation is created, if any. Examples (examples refer

to paragraph numbers below): 1 (first sentence), 2 (first 2 lines), 3 (all except last 2 lines), 4 (all), 5 (first sentence), 11 (first 2 sentences), 15 (first sentence), 28 (all), etc.

- Obligations to abide by existing WTO rules:

Commitment paragraphs sometimes make a reference to the WTO provisions on the subject in question, either citing specific provisions or quoting certain provisions as examples. Examples: 9 (third sentence), 11 (fourth sentence), 12, 17, 18, 22, 24, 27, 40, 41.

They sometimes specify national measures to be amended to bring them into conformity with WTO provisions on the subject in question. Examples: 29, 31, 34, 36, 37, 46.

They sometimes elaborate on the WTO provisions on the subject in question. Examples: 26, 43 (second, third, fourth and fifth sentences), 80 (second and third sentences), 95 (second and third sentences).

- Obligations not to have recourse to specific WTO provisions, e.g. those relating to transitional periods. Examples: 57, 58, 119, 120, 121, 122, 123. These relate to customs valuation and TRIPS.
- Specific identification of transitional periods that may be used, e.g. customs valuation. Examples: 13, 23, 78, 87 (first sentence). These relate to right of appeal, other duties and charges, subsidiaries and trade-related investment measures.
- Authorisations to depart temporarily from WTO rules or from commitments in Goods Schedule. Examples: 39, 43 (penultimate sentence), 84, 115. These related to internal taxes, import licensing, technical barriers to trade and agricultural support.
- Obligations to abide by rules created by the commitment paragraph and not contained in WTO Multilateral Agreements. Examples: 1, 2, 5, 6, 7 (second sentence). 14 (second sentence), 15 (second sentence), 30, 44, 104, 105, 106, 107, 108, 116, 117, 124 (first two lines), 125. These relate to an obligation to comply with "WTO obligations and other international obligations", privatisation, sub-central governments, government procurement, trade in civil aircraft and publication.

- ECONOMIC POLICIES

- Foreign Exchange and Payments

Ecuador

1. The representative of Ecuador stated that the modality of the foreign exchange regime described in paragraph 9 would not have negative effects for private sectors traders and would provide no implicit subsidies. The representative of Ecuador added that his Government shall exercise its economic policies with particular attention to ensure compliance with WTO obligations including GATT Article XV, GATS Article XI and other international obligations. The Working Party took note of these commitments. (paragraph 10)

- State Ownership and Privatization

Mongolia

2. At the request of a member of the Working Party, the representative of Mongolia agreed that it was important to ensure full transparency and to keep WTO Members informed of its progress in the reform of its transforming economic and trade regime, and stated that his Government would report every two years to the WTO on developments in its programme of privatization and on other issues as relevant to its obligations under the WTO. The Working Party took note of this commitment. (paragraph 35)

Bulgaria

3. A number of members of the Working Party expressed appreciation for the clarifications concerning the status and prospects for Bulgaria's efforts to privatize State-owned enterprises and the manner in which the State exercised its ownership in State-owned firms and the role of State-owned enterprises in international trade. These members noted, however, that while Bulgaria was constructing the legal framework for equality of treatment of private enterprises with State firms and the eventual separation of former State firms from government association after privatization, the current rules for the management of State-owned firms contemplated a State role in enterprise operations. For example, Government ministries appointed the Management and Supervisory Boards that select the management of State firms and that negotiate the terms of a Management Contract with the selected individuals. These contracts regulated the relationship between management, labour and the State, and there were areas, such as the establishment of subsidiaries, where the management was required to consult with the Government. Even though Bulgaria had stated that the Government was not liable for State enterprises debt, the most recent regulations had transferred the ultimate responsibility for a great deal of State enterprise debt from the banks to the Government, in order to allow the banks to reorganize their role in Bulgaria's economy and free up resources for new loans. In 1994, a full separation of the State from the still sizeable and economically critical State-owned sector was not possible. Moreover, in their view, Bulgaria's privatization process was proceeding very slowly because of the approximately 4,500 State firms slated for transfer to private ownership under the Law on Transformation and Privatization of State and Municipal Enterprises, Bulgaria was preparing some 400 State firms for sale and the reasons for cautious progress were clear. It would appear, therefore, that the setting up of an economic basis independent of the Bulgarian State would be a long-term project. While respecting Bulgaria's statements concerning its ultimate goals and intent to establish a market-driven economy based on private ownership, these members believed that for accession to the Agreement Establishing the WTO the relationship between the Bulgarian State and its trade and industry had to be clear. As a minimum they expected transparency and dialogue as Bulgaria's economic transition progressed and would intend to address these issues in the Protocol of Accession of Bulgaria. A member recalled that Bulgaria had the commitment to keep the WTO informed of these developments. The representative of Bulgaria affirmed his Government's intention to ensure the transparency of its national trade policies and practices under the regular trade policy reviews in the WTO, including the wider background of national and economic development. This was not to be regarded as a basis for the imposition of specific obligations under the Agreements or as a basis for the adoption of new special policy commitments. Bulgaria could not undertake commitments exceeding the regular membership obligations. The Republic of Bulgaria was committed to fulfil the notification requirements ensuing from the existing procedures in the WTO Agreements. The Working Party took note of this commitment. (paragraph 24)

4. The representative of Bulgaria confirmed that the former State monopoly in foreign trade in Bulgaria has been abolished and that no restrictions exist on the right of foreign and domestic individuals and enterprises to import and export goods and services within Bulgaria's customs territory, except as provided for in WTO Agreements. He further confirmed that individuals and firms were not restricted in their ability to import or export based on their registered scope of business, and the criteria

for registration of companies in Bulgaria were generally applicable and published in the State Gazette. The Working Party took note of these commitments. (paragraph 25)

5. At the request of a member of the Working Party, the representative of Bulgaria agreed that it was important to ensure full transparency and to keep WTO Members informed of its progress in the reform of its transforming economic and trade regime. He stated that his Government would provide every 18 months to WTO Members information on developments in its programme of privatization along the lines of that provided to the Working Party, and on other issues related to its economic reforms as relevant to its obligations under the WTO. The Working Party took note of this commitment. (paragraph 26)

Kyrgyz Republic

6. The representative of the Kyrgyz Republic stated that the Kyrgyz Republic would provide annually to WTO Members information on developments in its privatization for as long as its programme of privatization is in existence along the lines of the information provided to the Working Party during the accession process, and on other issues related to its economic reforms as relevant to its obligations under the WTO. The Working Party took note of this commitment. (paragraph 14)

Latvia

7. The representative of Latvia confirmed the readiness of Latvia to ensure the transparency of its ongoing privatization programme and to keep WTO Members informed of its progress in the reform of its transforming economic and trade regime. He stated that his Government would provide annual reports to WTO Members on developments in its programme of privatization as long as the privatization programme would be in existence along the lines of that provided to the Working Party. He also stated that his Government would provide annual reports on other issues related to its economic reforms as relevant to its obligations under the WTO until 1 January 2003. The Working Party took note of these commitments. (paragraph 18)

- Pricing Policies

Ecuador

8. The representative of Ecuador assured the Working Party that his Government did not intend to extend the price setting policy to other sectors of the economy beyond the pharmaceutical sector. The Working Party took note of this commitment. (paragraph 53)

Bulgaria

9. The representative of Bulgaria confirmed that price controls on products and services in Bulgaria have been eliminated with the exception of those listed in paragraph 15. He added that, except in the case of critical situations, monopolies, the protection of consumers, or abuse of dominant market position by firms, prices for goods and services in every sector in Bulgaria were determined by market forces. He further confirmed that in the application of such controls, and any that are introduced or re-introduced in the future, Bulgaria will apply such measures in a WTO-consistent fashion, and take account of the interests of exporting WTO members as provided for in Article III.9 of the GATT 1994. Bulgaria will also publish the list of goods and services subject to State price controls in the State Gazette including any changes from the list in paragraph 15. The Working Party took note of these commitments. (paragraph 16)

Panama

10. The representative of Panama confirmed that price controls on products and services in Panama have been eliminated with the exception of those listed in Annex 1 and commits that these controls, and any that are introduced or reintroduced in the future, would be applied in a manner consistent with the requirements of the WTO Agreement, in particular Article III.9 of the GATT 1994. The Working Party took note of this commitment. (paragraph 10)

Kyrgyz Republic

11. The representative of the Kyrgyz Republic stated that all price and profit controls on products and services still in effect, at the central and sub-central level were listed in paragraphs 15, 18 and 19 above by HS code where applicable. All other prices for goods and services in the Kyrgyz Republic were determined by market forces. Any changes in price controls or additional controls would be published in official publications. All price and profit controls would be applied in a WTO-consistent fashion, taking into account the interests of exporting WTO Members as provided for in Article III:9 of the GATT 1994 and in Article VIII of the General Agreement on Trade in Services (GATS). The Working Party took note of these commitments. (paragraph 21)

Latvia

12. The representative of Latvia stated that in the application of price controls now or in the future, Latvia would apply such measures in a WTO-consistent fashion, and take account of the interests of exporting WTO Members as provided for in Article III.9 of the GATT 1994. Latvia would publish the list of goods and services subject to State controls and any that are introduced or re-introduced in the future in its Official Journal. The Working Party took note of these commitments. (paragraph 21)

- FRAMEWORK FOR MAKING AND ENFORCING POLICIES
- Powers of Executive, Legislative and Judiciary, Administration of Policies on WTO-Related Issues

Kyrgyz Republic

13. The representative of the Kyrgyz Republic stated that the Kyrgyz Republic would provide a right of appeal to an independent body for foreign and domestic importers and exporters of official measures affecting trade. The Working Party took note of this commitment. (paragraph 26)

- Authority of Sub-Central Governments

Kyrgyz Republic

14. The representative of the Kyrgyz Republic confirmed that central authorities would be solely responsible for establishing foreign trade policy and that the Central Government would implement the provisions of the WTO relevant to sub-central governments, including Article XXIV:12 of the GATT 1994, the corresponding WTO Understanding and Article I:3(a) of the GATS. He further confirmed that, from the date of accession, the Central Government would eliminate or nullify measures taken by sub-central authorities in the Kyrgyz Republic that were in conflict with the WTO Agreement when those measures were brought to its attention. The Working Party took note of these commitments. (paragraph 28)

Latvia

15. The representative of Latvia confirmed that sub-central administrative authorities, e.g. local administrative bodies, have no jurisdiction or authority to establish regulations or taxes on goods and services in Latvia independent of the central authorities and that application of these measures are exclusively the responsibilities of the executive and legislative branches of the central government. Central authorities will eliminate or nullify measures taken by sub-central authorities in Latvia that are inconsistent with WTO provisions from the date of accession. The Working Party took note of this commitment. (paragraph 30)

- POLICIES AFFECTING TRADE IN GOODS

- Reference to Annexed Schedule to GATT 1994 Containing Import Concessions, Export Concessions and Agriculture Commitments

Panama

16. The representative of Panama stated that Panama would bind all duties and charges, other than the ordinary customs duties, listed in its goods schedule annexed to its Protocol of Accession under Article II.1(b) of the GATT 1994, at zero on all products. The Working Party took note of this commitment. (paragraph 16)

- Import Regulation

- Trading rights

Kyrgyz Republic

17. The representative of the Kyrgyz Republic confirmed that from the date of accession, the Kyrgyz Republic would ensure that all of its laws and regulations relating to the right to trade in goods, and all fees, charges or taxes levied on such rights would be in full conformity with its WTO obligations, including Articles VIII:1(a), XI:1 and III:2 and 4 of the GATT 1994 and that it would also implement such laws and regulations in full conformity with these obligations. The Working Party took note of these commitments. (paragraph 30)

Latvia

18. The representative of Latvia confirmed that from the date of accession Latvia would ensure that its laws and regulations relating to the right to trade in goods and all fees, charges or taxes levied on such rights would be in full conformity with its WTO obligations, including Articles VIII:1(a), XI:1 and III:2 and 4 of the GATT 1994 and that it would also implement such laws and regulations in full conformity with these obligations. The Working Party took note of this commitment. (paragraph 40)

- Ordinary customs duties

Mongolia

19. The representative of Mongolia stated that Mongolia would bind import duties and charges other than the tariffs listed in the Schedules of Concessions at zero in accordance with the requirements of the WTO. Any other fees and charges for services rendered would be limited to the cost of those services and would conform to the provisions of Article VIII of the GATT 1994. The Working Party took note of these commitments. (paragraph 10)

Bulgaria

20. The representative of Bulgaria stated that the 10 per cent tax on imports of used automobiles was applied for ecological reasons. By the date of accession, the tax would be revised to ensure that used automobiles whether imported or sold within the Bulgarian customs territory would bear the same tax upon sale, importation or resale of the automobile. The Working Party took note of this commitment. (paragraph 32)

Kyrgyz Republic

21. In response to questions concerning the seasonal duties, the representative of the Kyrgyz Republic stated that according to the Customs Code of 30 July 1997, the Cabinet of Ministers of the Kyrgyz Republic may establish seasonal duties. The representative of the Kyrgyz Republic stated that if imposed, seasonal duties would not exceed the bound level of tariffs and would be applied in a manner consistent with the requirements of the WTO Agreement. Also, adequate notice would be provided before imposing seasonal duties. The Working Party took note of these commitments. (paragraph 34)

- Other duties and charges levied on imports but not on domestic production (except charges for services rendered)

Ecuador

See "fees and charges for services rendered" below.

Mongolia

See "ordinary customs duties" above.

Bulgaria

22. The representative of Bulgaria stated that according to current regulations, the surcharge introduced at 5 per cent *ad valorem* on 4 June 1996 was applied to all imports from all sources (including preferential trading partners) with the exception of the list of products contained in WT/SPEC/41 annexed to this Report. The surcharge would be reduced to 4 per cent on 1 July 1997, to 2 per cent on 1 July 1998, to 1 per cent on 1 July 1999, and finally eliminated on 30 June 2000. He confirmed that the surcharge was to be based on the customs value of the goods and would be added to the applied tariff rates and would not alter the commitments undertaken in the Schedule of Concessions on Goods annexed to the Protocol. After accession, the Government of Bulgaria would immediately enter into consultations with the WTO to review the measure within the framework of WTO provisions governing the application of measures for Balance of Payments purposes contained in Article XII of the GATT 1994 and the WTO Understanding on the Application of Measures for Balance of Payments purposes, and would review remaining measures on an annual basis. If it was determined in the course of any of these consultations that Bulgaria was no longer justified in applying such measures for balance of payments purposes, the Government of Bulgaria would advance the elimination of this surcharge. He further confirmed that Bulgaria would not expand the list of exempted import categories without consultations with the WTO to ensure that the surcharge was not being applied selectively, and that any subsequent application of customs duties, charges and surcharges to imports by Bulgaria will be in accordance with the provisions of WTO Agreements. The Working Party took note of these commitments. (paragraph 29)

23. The representative of Bulgaria stated that, as of the date of accession, the only charges applied to imports would be the import duty and the Customs Clearance Fee, and the import surcharge as

described in paragraph 29. Any other charges applied to imports after this time would be in accordance with WTO provisions. Reflecting this situation, he confirmed that Bulgaria would not list any additional charges in its goods market access schedule under Article II.1(b) of the GATT 1994. The Working Party took note of these commitments. (paragraph 30)

24. The representative of Bulgaria said that upon accession to the Agreement Establishing the WTO, his Government would use the authority to apply taxes and surcharges on imports and exports in conformity with the provisions of the GATT 1994, in particular Articles III, VI, VIII, XII, XVIII and XIX thereof. The Working Party took note of this commitment. (paragraph 33)

- Tariff rate quotas, tariff exemptions

Ecuador

25. The representative of Ecuador assured the Working Party that imports by the public sector under duty free exemptions did not compete with ordinary private sector trade and that there was no discrimination among supplying governments through the application of duty exemptions. The Working Party took note of these commitments. (paragraph 14)

Bulgaria

26. The representative of Bulgaria confirmed that the access to the duty-free and reduced-duty tariff rate quotas (TRQs) applied on the products listed in paragraph 33 will be administered on a non-discriminatory basis among all import suppliers. The Working Party took note of these commitments. (paragraph 35)

Kyrgyz Republic

27. The representative of the Kyrgyz Republic stated that upon accession to the WTO, any tariff exemptions would only be implemented in conformity with the relevant WTO provisions including Articles I and XXIV of the GATT 1994. The Working Party took note of this commitment. (paragraph 37)

- Fees and charges for services rendered

Ecuador

28. The representative of Ecuador indicated that his Government has adopted measures which revise the procedure of application of the customs control fees of 0.5 per cent and 1 per cent referred to in paragraph 16 to bring them into conformity with Article VIII. Ecuador has eliminated the 1 per cent fee and applies only an *ad valorem* fee of 0.5 per cent to imports under regime of temporary admission, not to imports for consumption. Ecuador has established a ceiling for the 0.5 per cent import fee of 15 Constant Units of Value (CUV), currently equal to approximately US Dollars 60, in order to ensure that the fee charged approximates the cost of services rendered. This is the only tax or charge applied exclusively to imports other than the customs tariff at the current time. A Constant Unit of Value is denominated in sucres and indexed in line with increases in the Consumer Price Index. The Working Party took note of these commitments. (paragraph 17)

Mongolia

See "ordinary customs duties" above.

Bulgaria

29. The representative of Bulgaria confirmed that by 31 December 1997 Bulgaria would bring its customs clearance fee into conformity with Article VIII of the GATT 1994. In this regard, from that time revenues collected through the application of the Customs Clearance Fee would be used solely for the operation of customs clearance of imports and exports to which the fee was applied, and total annual revenues from collection of the fee would not exceed the cost of customs clearance operations items subject to the fees. Information regarding the application and level of the fee, revenues collected and their use would be provided to WTO Members upon request. The Working Party took note of these commitments. (paragraph 37)

Panama

30. The representative of Panama confirmed that Panama had abolished consular fees and invoices and document certification requirements, as provided for in Law No. 36 of 6 July 1995, and would not reintroduce them. The Working Party took note of this commitment. (paragraph 22)

31. The representative of Panama also stated that prior to accession the customs service fee of US Dollars 70 for transactions over US Dollars 2,000 would replace other customs fees and charges for services rendered and would be the only customs charges other than the customs duty applied to imports and would not be included in the base for calculation of the customs duty. He added that from the date of accession any application of fees and charges by Panama for services rendered for imports or exports would be in accordance with the relevant provisions of the WTO Agreements, in particular, Articles VIII and X of GATT 1994. The Working Party took note of these commitments. (paragraph 23)

Kyrgyz Republic

32. The representative of the Kyrgyz Republic confirmed that all fees and charges for services related to importation or exportation would be operated in conformity with the provisions of Article VIII of the GATT 1994 from the date of accession. The Working Party took note of this commitment. (paragraph 44)

Latvia

33. The representative of Latvia confirmed that from the date of accession Latvia would impose any fees or charges for services rendered related to importation or exportation only in conformity with Article VIII of the GATT 1994. Information regarding the application and level of any such fees, revenues collected and their use would be provided to WTO Members upon request. The Working Party took note of these commitments. (paragraph 48)

- Application of internal taxes to imports

Ecuador

34. The representative of Ecuador acknowledged that the Special Consumption Tax is applied to a number of imported products at rates in excess of those applied to similar domestically produced goods, and that this practice is not in conformity with Article III. Ecuador would equalize the application of the tax no later than 31 July 1996. The Working Party took note of this commitment. (paragraph 19)

35. The representative of Ecuador stated that the incidence of the VAT falls equally on domestically produced goods and imported items in all cases and that his Government would apply the VAT in

accordance with the provisions of the General Agreement, in particular Articles III and VIII. The Working Party took note of this commitment. (paragraph 21)

Mongolia

36. The representative of Mongolia stated that from 1 January 1997, Mongolia would apply national treatment with regard to the rate of excise tax (either specific or *ad valorem*) to both imports and domestically produced products in each of the categories in paragraph eleven above and to all other products. The representative of Mongolia also said that Mongolia would eliminate the discrimination against imported products in the application of the sales tax from 1 January 1997. The Working Party took note of these commitments. (paragraph 13)

Bulgaria

37. The representative of Bulgaria stated that as of 31 December 1997, Bulgaria would apply its excise tax rates on beer, wine, distilled spirits and tobacco products in strict compliance with Article III of the GATT 1994, in a non-discriminatory manner to imported and domestically produced goods. During this period, Bulgaria will not increase the difference in the amount of tax between imported and domestically produced goods. As of 31 December 1997, Bulgaria will implement a new system of excise taxes on beer, wine, spirits and cigarettes, which is currently being developed, that envisages the following methods of determination of the excise tax levels: (a) for distilled spirits, specific duties based on percentage alcohol content; and (b) for beer, wine and cigarettes, an identical tax on imported and domestically produced articles, or on the basis of specific, measurable characteristics of the product or the component parts of the product, which criteria will be consistent with Article III of the GATT 1994, published and readily available to importers, exporters and domestic producers. The Working Party took note of these commitments. (paragraph 45)

Panama

38. The representative of Panama stated that, as of the date of accession, the only domestic tax or internal charge applied to imports would be the Tax on the Transfer of Tangible Personal Property (ITBM). He further stated that, from the date of accession, any application to imports of domestic taxes or other internal charges of any kind would be in accordance with the provisions of the WTO Agreements. The Working Party took note of this commitment. (paragraph 26)

Kyrgyz Republic

39. The representative of the Kyrgyz Republic stated that the Law on Making Amendments and Supplements to the Tax Code of the Kyrgyz Republic would be adopted and enter into force no later than 1 January 1999 and that as soon as possible from the date of accession but not later than 1 January 1999, the Kyrgyz Republic would ensure that value added taxes would be applied to imports in full conformity with WTO requirements, in particular, the most-favoured-nation requirements of Article I and the national treatment provisions of Article III of the GATT 1994. The Working Party took note of this commitment. (paragraph 48)

40. The representative of the Kyrgyz Republic stated that the Regulations on the Harmonization of Excise Tax Rates (No. 348 of 13 June 1998) had passed the first reading in Parliament on 30 June 1998 and would be adopted by 15 September 1998. He also stated that from the date of accession to the WTO, the Kyrgyz Republic would ensure that excise taxes were applied to imports in full conformity with WTO requirements, in particular the most favoured nation requirements of Article I and the national treatment provisions of Article III of the GATT 1994. The Working Party took note of these commitments. (paragraph 53)

Latvia

41. The representative of Latvia stated that, from the date of accession, Latvia will apply its domestic taxes, including those on products listed in paragraphs 50 to 52 and Tables 3 and Annex 1 in strict compliance with Article III of the GATT 1994, in a non-discriminatory manner to imports regardless of country of origin and to domestically-produced goods. The Working Party took note of this commitment. (paragraph 53)

- Prohibitions, quotas, restrictive licences

Ecuador

42. The representative of Ecuador indicated that his Government would eliminate by the date of accession all non-tariff import and export restrictions (including all quantitative restrictions currently in place in the agricultural sector) that cannot be justified specifically under WTO provisions (e.g., bans, quotas, permits and licences), in particular the Agreements on Agriculture and Import Licensing Procedures, and Article XI of the GATT 1994. In this regard, Ecuador would eliminate by 1 July 1996 its import bans on used articles listed in paragraph 32, replacing them as necessary with the application of objective criteria uniformly applied to domestic and imported goods for the protection of plant, animal and human health and safety administered in conformity with the provisions of the Agreement on Import Licensing Procedures, e.g., bans on used clothing, automobiles and tyres. Such measures would not be applied or re-introduced after accession to the WTO unless specifically provided for in the WTO. The Working Party took note of this commitment. (paragraph 34)

Mongolia

43. The representative of Mongolia said that Mongolia commits that, from the date of accession, the authority of its Government to suspend imports and exports or to apply licensing requirements that can be used to suspend trade in the products under licence would be applied in conformity with the requirements of the WTO, in particular GATT 1994 Articles VI, XI, XVIII, XIX, XX and XXI, and the Multilateral Trade Agreements on Agriculture, Sanitary and Phytosanitary Measures, Import Licensing Procedures, and Technical Barriers to Trade and that his government would not maintain from the date of accession non-tariff import measures, including bans, quotas, permits and licences, that cannot be justified specifically under WTO provisions. In particular, Mongolia would apply the same controls and rules regarding technical regulations, standards certification, and labelling requirements to imported and domestic goods, and would not use such regulations to restrict imports. Mongolia would ensure that its technical regulations, standards, certification, and labelling requirements are not applied to imports in an arbitrary manner, in a way that discriminates between supplier governments where the same conditions apply or as a disguised restriction on international trade. Mongolia would also ensure that certification requirements are administered in a transparent and expeditious manner, and would be willing to consult with the WTO Members concerning the effect of these requirements on their trade with a view to resolving specific problems. The representative of Mongolia stated that his Government would ensure that licensing was applied only when necessary to protect human, animal and plant life and the environment. The representative of Mongolia agreed that the Committee on Import Licensing would review the compatibility of the product coverage of the licensing system by no later than two years after the date of Mongolia's accession to the WTO. The Working Party took note of these commitments. (paragraph 20)

44. The representative of Mongolia said that from the date of Mongolia's accession to the WTO, the period of validity of the import licences would be extended to one year. The Working Party took note of this commitment. (paragraph 21)

Bulgaria

45. In conclusion the representative of Bulgaria confirmed that, in the context of its accession to the Agreement Establishing the WTO, the Bulgarian Government would use its authority to suspend or prohibit imports and exports or otherwise restrict their quantities in conformity with the provisions of the GATT 1994 in particular Articles XI, XII, XIII, XIX, XX and XXI. The Working Party took note of this commitment. (paragraph 49)

46. The representative of Bulgaria confirmed that, from the date of accession, Bulgaria will eliminate and shall not introduce, re-introduce or apply quantitative restrictions on imports or other non-tariff measures such as licensing, quotas, bans and other restrictions having equivalent effect that cannot be justified under the provisions of the WTO Agreement. In this regard, Bulgaria will eliminate, as of the date of accession, its discretionary licensing regime and any other WTO inconsistent measures on tobacco imports and on other products covered by the WTO Agreement on Agriculture. The Working Party took note of these commitments. (paragraph 50)

Also see " technical barriers to trade, sanitary and phytosanitary measures" below.

Panama

47. The representative of Panama stated that from the date of accession to the WTO, trade in goods including agricultural products would be administered in accordance with WTO obligations, including the Agreement on Import Licensing Procedures. As of its date of accession to the WTO, Panama would eliminate all quotas, restrictive import permit requirements, bans and reference prices, except as expressly permitted under the WTO Agreement. All unnecessary permit requirements would be eliminated. Panama would not seek a delay in the application of Article 2 of the Agreement on Import Licensing. The Working Party took note of these commitments. (paragraph 41)

48. The representative of Panama confirmed that, from the date of accession, the authority of his Government to suspend imports and exports or to apply licensing requirements that could be used to suspend, ban, or otherwise restrict the quantity of trade would be applied in conformity with the requirements of the WTO, in particular Articles XI, XIII, XVIII, XIX, XX, and XXI of the GATT 1994, and the Multilateral Trade Agreements on Agriculture, Sanitary and Phytosanitary Measures, Import Licensing Procedures, Safeguards and Technical Barriers to Trade, and that his Government would eliminate from the date of its accession, non-tariff import measures, including bans, quotas, permits, prior authorization requirements and licences that could not be justified specifically under WTO provisions. In particular, Panama would apply no less favourable controls, criteria and rules regarding technical regulations, standards certification and labelling requirements to imported and domestic goods, and would not use such regulations to restrict imports unnecessarily. Panama would ensure that its technical regulations, standards, certification and labelling requirements were not applied to imports in an arbitrary manner, in a way that discriminated between supplier governments where the same conditions apply or as a disguised restriction on international trade, in accordance with WTO provisions. Panama would also ensure that from the date of its accession its criteria for granting prior authorization or for securing required certification or "sanitary registration" for imported products would be published and made available to traders, and would be administered in a transparent, expeditious and nondiscriminatory manner. Panama would be willing to consult with WTO Members concerning the effect of these requirements on WTO Members trade with a view to resolving specific problems. The Working Party took note of these commitments. (paragraph 42)

Kyrgyz Republic

49. The representative of the Kyrgyz Republic confirmed that the Kyrgyz Republic would, from the date of accession, eliminate and shall not introduce, re-introduce or apply quantitative restrictions on

imports or other non-tariff measures such as licensing, quotas, bans, permits, prior authorization requirements, licensing requirements and other restrictions having equivalent effect that cannot be justified under the provisions of the WTO Agreements. He added that the special import licences listed in items 10, 11, 18 and 19 of Table 5 would be issued in conformity with the provisions relating to automatic licensing in the Agreement on Import Licensing Procedures and would not restrict the right to import these products into the Kyrgyz Republic or in any way discriminate against imported products. He further confirmed that the legal authority of the Government of the Kyrgyz Republic to suspend imports and exports or to apply licensing requirements that could be used to suspend, ban or otherwise restrict the quantity of trade would be applied from the date of accession in conformity with the requirements of the WTO, in particular Articles XI, XII, XIII, XIX, XX and XXI of the GATT 1994, and the Multilateral Trade Agreements on Agriculture, Sanitary and Phytosanitary Measures, Import Licensing Procedures, Safeguards and Technical Barriers to Trade. The Working Party took note of these commitments. (paragraph 60)

Latvia

50. The representative of Latvia confirmed that Latvia would, from the date of accession, eliminate and shall not introduce, re-introduce or apply quantitative restrictions on imports or other non-tariff measures such as licensing, quotas, bans, permits, prior authorization requirements, licensing requirements and other restrictions having equivalent effect that cannot be justified under the provisions of the WTO Agreement. This will include the current licensing restrictions on certain products in Chapters 10, 11 and 12 and the import ban on sugar products in section 1701 of Latvia's tariff schedule. He added that the special import permits required for the importation of alcoholic beverages and tobacco are granted automatically to all who request them and would not restrict the right to import these products into Latvia or in any way discriminate against imported products. He further confirmed that the legal authority of the Government of Latvia to suspend imports and exports or to apply licensing requirements that could be used to suspend, ban, or otherwise restrict the quantity of trade will be applied from the date of accession in conformity with the requirements of the WTO, in particular Articles XI, XII, XIII, XVIII, XIX, XX and XXI of the GATT 1994, and the Multilateral Trade Agreements on Agriculture, Sanitary and Phytosanitary Measures, Import Licensing Procedures, Safeguards and Technical Barriers to Trade. The Working Party took note of these commitments. (paragraph 59)

- Import licensing procedures

Ecuador

51 The representative of Ecuador said that any prior authorizations or licence requirements incompatible with the provisions of the General Agreement 1994 or the Multilateral Trade Agreements, in particular the WTO Agreement on Import Licensing Procedures, would be eliminated at the time of accession. From the date of accession additional measures would only be applied as provided for in the Articles of the General Agreement 1994, for instance Articles III and XX, and the WTO Agreements. If justified under relevant provisions, restrictions would be implemented in accordance with the Agreement on Import Licensing Procedures. In addition, Ecuador would ensure that remaining restrictions and import permit requirements are applied in a way consistent with Article XIII of the GATT 1994 and shall apply all restrictions in accordance with the principle of non-discrimination. The representative of Ecuador further confirmed that his Government would, if requested, consult with the Contracting Parties concerning the effect of these measures on their trade. The Working Party took note of these commitments. (paragraph 38)

Mongolia

See "prohibitions, quotas, restrictive licences" above.

Panama

See "prohibitions, quotas, restrictive licences" above.

Kyrgyz Republic

See "prohibitions, quotas, restrictive licences" above.

Latvia

See "prohibitions, quotas, restrictive licences" above.

- Customs valuation

Ecuador

52. The representative of Ecuador said that his Government will continue not to apply minimum values for customs purposes from the date of accession of Ecuador to the WTO. Ecuador would abide by the provisions of the Agreements on Preshipment Inspection and Customs Valuation in this regard, from the date of accession of Ecuador to the WTO. The Working Party took note of these commitments. (paragraph 29)

Mongolia

53. The representative of Mongolia stated that his Government's laws on customs valuation were in full conformity with the WTO Agreement on the Implementation of Article VII of the GATT 1994, and that Mongolia would not require recourse to any transitional period for implementation of that Agreement. Should the services of a preshipment inspection firm be used to assist Mongolia in the implementation of its customs procedures, the Government of Mongolia would ensure that the operations of such firms were consistent with the relevant WTO Agreements, e.g. on Preshipment Inspection and Customs Valuation. The Working Party took note of this commitment. (paragraph 45)

54. With reference to customs practices and procedures, the representative of Mongolia said that his Government would apply customs practices and procedures in accordance with the provisions of Articles VII, VIII and X of the GATT 1994 and the WTO Agreement on Implementation of Article VII of the GATT 1994 from the date of its accession. By that date Mongolia would amend any provision of law or administrative regulation that provided for practices inconsistent with the above-mentioned provisions. The Working Party took note of these commitments. (paragraph 46)

Bulgaria

55. The representative of Bulgaria indicated that it will fully apply the WTO provisions concerning customs valuation from the date of accession, including, in addition to the Agreement on the Implementation of Article VII of the GATT 1994, the provisions for the Valuation of Carrier Media Bearing Software for Data Processing Equipment and the provisions on the Treatment of Interest Charges in Customs Value of Imported Goods. He further confirmed that, as an international agreement, the provisions of the WTO Agreement on the Implementation of Article VII of the GATT 1994 would supersede domestic law after accession. The Working Party took note of this commitment. (paragraph 73)

Panama

56. With reference to customs practices and procedures, the representative of Panama said that his Government would apply customs practices and procedures in accordance with the relevant WTO provisions including those of Articles VII, VIII and X of the GATT 1994 from the date of its accession. By that date, Panama would amend any provision of law or administrative regulation that provided for practices inconsistent with the above-mentioned provisions. He further stated that from the date of accession the use of minimum import prices would be eliminated and, that in accordance with the WTO Agreements on Agriculture and Implementation of Article VII of the GATT 1994, such measures would not be reintroduced. The Working Party took note of these commitments. (paragraph 34)

57. The representative of Panama stated that by July 1996, his Government would enact a decree law on customs valuation that would be in full conformity with the WTO Agreement on the Implementation of Article VII of the GATT 1994, and that that law would come into effect by 1 January 1997. Panama would not require recourse to any additional transitional period for implementation of the Agreement. The Working Party took note of this commitment. (paragraph 35)

Also, see "preshipment inspection" below.

Kyrgyz Republic

58. The representative of the Kyrgyz Republic indicated that the Kyrgyz Republic would fully apply the WTO provisions concerning customs valuation from the date of accession, including, in addition to the Agreement on the Implementation of Article VII of the GATT 1994, the provisions for the Valuation of Carrier Media Bearing Software for Data Processing Equipment and the provisions on the Treatment of Interest Charges in Customs Value of Imported Goods. He further confirmed that, as an international agreement, the provisions of the WTO Agreement on the Implementation of Article VII of the GATT 1994 would supersede domestic law after accession. He stated that upon accession, minimum import prices would not be applied for customs valuation purposes. The Working Party took note of these commitments. (paragraph 63)

Latvia

59. The representative of Latvia confirmed that Latvia would fully apply the WTO provisions concerning customs valuation from the date of accession without recourse to a transition period, including the Agreement on the Implementation of Article VII of the GATT 1994 including its provisions on methods of appraisal and Annex I (Interpretative Notes) and Article 13 of the Agreement, as well as the provisions for the Valuation of Carrier Media Bearing Software for Data Processing Equipment (Decision 4.1). The Working Party took note of these commitments. (paragraph 62)

- Rules of origin

Bulgaria

60. The representative of Bulgaria confirmed that Bulgaria would remedy any departures from full conformity with the WTO Agreement on Rules of Origin prior to its accession, and that by that time, Bulgaria's application of rules of origin for both MFN and preferential trade would be administered in conformity with the provisions of the Agreement. The Working Party took note of this commitment. (paragraph 75)

Kyrgyz Republic

61. The representative of the Kyrgyz Republic confirmed that the Kyrgyz Republic would remedy any departures from full conformity with the WTO Agreement on Rules of Origin prior to its accession, and that by that time, the Kyrgyz Republic's application of rules of origin for both MFN and preferential trade would be administered in conformity with the provisions of the Agreement. The Kyrgyz Republic would adopt the Harmonized Rules of Origin once finalized by the WTO in co-operation with the World Customs Organization. The Working Party took note of this commitment. (paragraph 66)

- Preshipment inspection

Ecuador

See "Customs valuation" above.

Mongolia

See "Customs valuation" above.

Panama

62. The representative of Panama said that should the services of a preshipment inspection firm be used to assist Panama in the implementation of its customs procedures, the Government of Panama would ensure that the operations of such firms were consistent with the relevant WTO Agreements, in particular, on Preshipment Inspection and Customs Valuation. The Working Party took note of this commitment. (paragraph 36)

Kyrgyz Republic

63. In response to questions, the representative of the Kyrgyz Republic stated that the Kyrgyz Republic had no plans to introduce any preshipment inspection requirements; however, if such requirements were introduced, they would be consistent with the requirements of the Agreement on Preshipment Inspection. The Working Party took note of this commitment. (paragraph 67)

- Anti-dumping, countervailing, safeguard regimes

Ecuador

64. The representative of Ecuador confirmed that from the date of accession to the WTO, Ecuador will apply the provisions of the WTO Agreement on Implementation of Article VI in cases involving allegations of dumping by imports. The Working Party took note of this commitment. (paragraph 57)

Bulgaria

65. The representative of Bulgaria confirmed that it was Bulgaria's intent that its legislation conform to the provisions of the WTO Agreements on Anti-Dumping and Subsidies and Countervailing Measures, and that draft legislation was under consideration to accomplish that goal. He further confirmed that, from the date of accession, and notwithstanding any provision of domestic law to the contrary, Bulgaria would administer all proceedings and measures taken for anti-dumping or countervailing duty purposes in full conformity with the provisions of these WTO Agreements, and that no action would be taken by the Government of Bulgaria that departed from the provisions of these agreements. The Working Party took note of this commitment. (paragraph 55)

Kyrgyz Republic

66. The representative of the Kyrgyz Republic stated that the Laws on Anti-Dumping, Safeguards and on Subsidies and Countervailing Measures would be adopted in October 1998. Any legislation in place at the time of accession or implemented in the future providing for the application of measures taken for anti-dumping, countervailing duty, or safeguard purposes would conform to the provisions of the WTO Agreements of Anti-Dumping, on Subsidies and Countervailing Measures, and on Safeguards. In the absence of such legislative authority in place at the time of accession, the Kyrgyz Republic would not apply measures for anti-dumping, countervailing duty, of safeguard purposes until legislation in conformity with the provisions of these WTO Agreements had been implemented. The Working Party took note of these commitments. (paragraph 70)

Latvia

67. The representative of Latvia said that Latvia would not apply any anti-dumping, countervailing or safeguard measure until it had implemented appropriate laws in conformity with the provisions of the WTO Agreements on the Implementation of Article VI, on Subsidies and Countervailing Measures, and on Safeguards. In the elaboration of any legislation concerning anti-dumping duties, countervailing duties and safeguards, Latvia would ensure their full conformity with the relevant WTO provisions, including Article VI and XIX of the GATT 1994 and the Agreement on the Implementation of Article VI, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards. After such legislation was implemented, Latvia would only apply any anti-dumping duties, countervailing duties and safeguard measures in full conformity with the relevant WTO provisions. The Working Party took note of these commitments. (paragraph 66)

- Export Regulation

- Customs tariffs, fees and charges for services rendered, application of internal taxes to exports

Mongolia

See "export restrictions" below.

Bulgaria

68. The representative of Bulgaria stated that his Government applied export taxes for the relief of critical shortages of foodstuffs or in cases of critical short supply for the domestic industry, and that after accession, any such taxes would be applied in accordance with the provisions of the WTO Agreement. He noted that, at the current time, Bulgaria applied the export taxes only to the goods and services listed in the Annex 2 to the Report. Bulgaria would, after accession, minimize its use of such taxes and confirmed that any changes in the application of such measures, their level, scope, or justification, would be published in the State Gazette. The Working Party took note of these commitments. (paragraph 39)

Also see "application of internal taxes to imports" above.

Kyrgyz Republic

69. The representative of the Kyrgyz Republic stated that the Kyrgyz Republic would ensure that its system of export licensing was in conformity with the requirements of Article XI of the GATT 1994 as from the date of accession. The Working Party took note of this commitment. (paragraph 79)

Latvia

70. The representative of Latvia confirmed that present export tariff rates related only to the goods listed in Annex 3 Export Duty Tariffs. All customs tariff changes were published in the official journal of the Republic of Latvia - the newspaper "Latvijas Vēstnesis". Latvia would abolish all export duties listed in Annex 3 by 1 January 2000 with the exception of the duty on antiques. The timetable for elimination of export duties would be similar for regional trade agreement partners and partners to which MFN treatment was applied as indicated in Annex 3. The Working Party took note of these commitments. (paragraph 69)

- Export restrictions

Mongolia

71. The representative of Mongolia also stated that his government would maintain the prohibition on the export of raw cashmere only until 1 October 1996, when an export duty at the rate of not more than 30 per cent *ad valorem* would be introduced. That export duty would be phased out and eliminated within 10 years of the date of Mongolia's accession to the WTO. The representative of Mongolia also stated that export licensing requirements for ferrous and non-ferrous metals would be removed by 1 January 1997. The Working Party took note of these commitments. (paragraph 24)

Bulgaria

See "prohibitions, quotas, restrictive licences" above.

Panama

72. The representative of Panama stated that following accession to the WTO, his Government would only apply export controls in conformity with relevant WTO provisions including Article XI paragraph 2(a) of the GATT 1994. The Working Party took note of this commitment. (paragraph 71)

- Export subsidies

Ecuador

73. The representative of Ecuador stated that his Government intends to eliminate all existing export subsidies no later than November 1995, including the measures described in paragraph 58 above, and that after this date Ecuador will not have any such subsidies. The Working Party took note of this commitment. (paragraph 59)

Bulgaria

74. The representative of Bulgaria confirmed that his Government does not maintain subsidies which meet the definition of a prohibited subsidy, within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures, and would therefore not invoke provisions in the Agreement that provide for the progressive elimination of such measures within a fixed period of time. The Working Party took note of this commitment. (paragraph 57)

Panama

75. The representative of Panama stated that his Government would progressively eliminate all measures which meet the definition of a prohibited subsidy, within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures, including those prohibited subsidies covered by

Law No. 3 of 1986, including all registrations granted to enterprises prior to enactment of the Law Adopting General Production Tax Incentives and Establishing Other Provisions, (Law No. 28 of 20 June 1995) and Incentives for Export Promotion under Law No. 108 of 30 December 1974 (as amended by Law No. 28 of 20 June 1995). Consistent with this obligation, Panama would provide explanatory information in its annual notification of subsidies under Article 25 of the Agreement on Subsidies and Countervailing Measures and Article XVI:1 of the GATT 1994 to enable other Members to confirm that such programmes are being progressively eliminated. The above-mentioned subsidy measures would be notified as provided for in the WTO Agreement on Subsidies and Countervailing Measures upon accession. The Government of Panama would eliminate all subsidies inconsistent with the provisions of Article 3 of the Agreement on Subsidies and Countervailing Measures by no later than 31 December 2002 as provided by Article 27 of the Agreement on Subsidies and Countervailing Measures. The Working Party took note of these commitments. (paragraph 63)

Kyrgyz Republic

76. The representative of the Kyrgyz Republic stated that the lease payment exemption for export-oriented and import substitution production provided for the Bishkek Free Economic Zone and other such free zones which could be considered to conflict with the requirements of the Agreement on Subsidies and Countervailing Measures would be eliminated by 31 December 2002. He further stated that the Regulations No. 376 On the Amendments to Certain Decisions of the Government, which will have the effect of prohibiting any and all such export performance and import substitution incentives within free economic zones, in conformity with the requirements of the Agreement on Subsidies and Countervailing Measures had been adopted and implemented as of 23 June 1998, prior to the Kyrgyz Republic's date of accession. The Working Party took note of these commitments. (paragraph 83)

77. The representative of the Kyrgyz Republic confirmed that no government or public body within the territory of the Kyrgyz Republic provides any other subsidy which was inconsistent with the provisions of Article 3 of the Agreement on Subsidies and Countervailing Measures. He stated that his Government would terminate, by 31 December 2002, all incentives granted under prior foreign investment laws which had retained their validity following enactment of the Foreign Investment Law of September 1997. The Working Party took note of these commitments. (paragraph 84)

- Internal Policies Affecting Foreign Trade in Goods
- Industrial policy, including subsidies

Mongolia

78. The representative of Mongolia committed that his Government would eliminate by no later than 31 December 2002, preferably in a progressive manner, the measures which meet the definition of a prohibited subsidy within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures, i.e., the subsidies provided under the new Foreign Investment Law, which came into force on 1 July 1993. These include the incentives for foreign investment in sectors such as mining, metal processing, machinery and infrastructure, which granted (i) partial and full tax relief during a 5 to 10 year period, and (ii) tax abatement in a 3 year period for foreign invested enterprises which exported more than 50 per cent of their output. Consistent with this objective, the representative of Mongolia committed that the subsidies granted under that programme would not be extended or renewed beyond their current scope of application, and agreed to provide explanatory information in its annual notification of subsidies under Article 25 of the Agreement on Subsidies and Countervailing Measures and Article XVI:1 of the GATT 1994 which was sufficiently precise to enable other Members to confirm that such programmes are being eliminated in a manner consistent with this commitment. He further confirmed that the subsidy measures listed above would be notified as provided for in the

Agreement on Subsidies and Countervailing Measures upon accession, and that Mongolia applied no other subsidies which fall within the meaning of prohibited subsidies as described in Article 3 of that Agreement, or that would require notification under the provisions of GATT Article XVI:1 or Article 25 of the Agreement. The Working Party took note of these commitments. (paragraph 23)

Bulgaria

See "export subsidies" above.

Panama

See "export subsidies" above.

Latvia

79. The representative of Latvia confirmed that any subsidy programmes would be administered in line with the Agreement on Subsidies and Countervailing Measures and that all necessary information on programmes to be notified, if such exist, would be provided to the Committee on Subsidies and Countervailing Measures in accordance with Article 25 of the Agreement upon entry into force of Latvia's Protocol of Accession. The Working Party took note of this commitment. (paragraph 77)

- Technical barriers to trade, sanitary and phytosanitary measures

Mongolia

See "prohibitions, quotas, restrictive licences" above.

Bulgaria

80. The representative of Bulgaria stated that Bulgaria would apply the WTO Agreements on Technical Barriers to Trade and Sanitary and Phytosanitary Measures from the date of accession without recourse to any transition period. He further confirmed that, in particular, Bulgaria would apply the same controls, criteria and rules regarding technical regulations, standards certification and labelling requirements to imported and domestic goods, and would not use such regulations to restrict imports. Bulgaria would ensure that its technical regulations, standards certification and labelling requirements are not applied to imports in an arbitrary manner, in a way that discriminates between supplier governments where the same conditions apply or as a disguised restriction on international trade. Bulgaria will not require additional certification or sanitary registration for products which have been certified as safe for human use and consumption by recognized foreign or international bodies. Bulgaria would also ensure that, from the date of accession, its criteria for granting prior authorization or securing required certification or 'sanitary registration' for imported products will be published and available to traders, and that its sanitary and other certification requirements are administered in a transparent and expeditious manner. Bulgaria would be willing to consult with WTO Members concerning the effect of these requirements on their trade with a view to resolving specific problems. The Working Party took note of these commitments. (paragraph 64)

Panama

81. The representative of Panama stated that upon accession to the WTO, Panama would comply with all the provisions of the Agreement on Technical Barriers to Trade without recourse to any transitional arrangements. The Working Party took note of this commitment. (paragraph 47)

82. The representative of Panama stated that from the date of accession to the WTO, Panama would apply all its sanitary requirements consistently with the requirements of the WTO Agreements on Sanitary and Phytosanitary Measures and Import Licensing Procedures without recourse to any transitional arrangements. In particular, he stated that if a decision was taken to require notification of diseases other than those listed in Organisation Internationale des Epizooties (OIE) Classes A and B, any such decision would be taken in conformity with the requirements of the Agreement on Sanitary and Phytosanitary Measures. He also stated that Panama will allow a reasonable interval between the publication of the sanitary or phytosanitary regulation and its entry into force in order to allow time for producers in exporting Members, to adapt to the new requirements. The Working Party took note of these commitments. (paragraph 51)

Also, see "prohibitions, quotas, restrictive licences" above.

Kyrgyz Republic

83. The representative of the Kyrgyz Republic stated that his Government would apply the WTO Agreement on Technical Barriers to Trade from the date of accession without recourse to any transition period. He further confirmed that, in particular, the Kyrgyz Republic would apply the same controls, criteria, and rules regarding technical regulations, standards, certification, and labelling requirements to imported and domestic goods, and would not use such regulations to restrict imports. The Kyrgyz Republic would ensure that its technical regulations, standards, certification and labelling requirements are not applied to imports in an arbitrary manner, in a way that discriminates between supplier governments where the same conditions apply or as a disguised restriction on international trade, and would also ensure that from the date of accession its criteria for granting licences or securing required certification for imported products will be published and available to traders, and that its sanitary and other certification requirements are administered in a transparent and expeditious manner. The Kyrgyz Republic would be willing to consult with WTO Members concerning the effect of these requirements on their trade with a view to resolving specific problems. The Working Party took note of these commitments. (paragraph 94)

84. The representative of the Kyrgyz Republic said that the Government was currently considering draft Regulations "On measures for transition to international standards and improving the order of using technical regulations" which set out the programme of work required to harmonize Kyrgyz sanitary and phytosanitary standards with international standards in 1999. The Kyrgyz Republic would report annually on progress in the work on harmonization until their standards were in conformity with WTO requirements. The Working Party took note of this commitment. (paragraph 100)

85. The representative of the Kyrgyz Republic stated that from the date of accession to the WTO his Government would apply all its sanitary requirements consistently with the requirements of the WTO Agreements on Sanitary and Phytosanitary Measures and Import Licensing Procedures without recourse to any transitional arrangements. In particular, he stated that if a decision was taken to require notification of diseases other than those listed in OIE Classes A and B, any such decision would be taken in conformity with the requirements of the Agreement on Sanitary and Phytosanitary Measures. He added that the Kyrgyz Republic would not require additional certification or sanitary registration for products which have been certified as safe for human use and consumption by recognized foreign or international bodies, and the Kyrgyz Republic would ensure that from the date of accession its criteria for granting prior authorization or securing the required certification for imported products would be published and available to traders. He confirmed that sanitary and other certification requirements in the Kyrgyz Republic were administered in a transparent and expeditious manner, and that his Government would be willing to consult with WTO Members concerning the effect of these requirements on their trade with a view to resolving specific problems. The Working Party took note of these commitments. (paragraph 103)

Latvia

86. The representative of Latvia stated that Latvia would apply the Agreements on Sanitary and Phytosanitary Measures and Technical Barriers to Trade from the date of accession without recourse to any transition period. The Working Party took note of this commitment. (paragraph 88)

- Trade-related investment measures

Ecuador

87. The representative of Ecuador acknowledged that the trade related investment measures described in this paragraph were inconsistent with the provisions of the Agreement on TRIMs. He confirmed that these measures would be eliminated prior to 1 January 2000. Regarding this programme, Ecuador committed to provide the information in Annex III to the Council for Trade in Goods for the information of the TRIMs Committee. During the period in which these measures are applied, Ecuador shall not modify the terms so as to increase the degree of inconsistency with the provisions of the TRIMs Agreement, in particular Article 2. In order not to disadvantage established enterprises which are subject to these measures, Ecuador will consider applying the same measures to the investments during the transitional period (i) where the products of such investment are like products to those of the established enterprises, and (ii) where necessary to avoid distorting the conditions of competition between the new investment and the established enterprises. Ecuador will notify any TRIM so applied to a new investment to the Council for Trade in Goods. The terms of such a TRIM shall be equivalent in their competitive effect to those applicable to the established enterprises, and it shall be terminated at the same time. The Working Party took note of these commitments. (paragraph 76)

Mongolia

88. The representative of Mongolia stated that Mongolia did not maintain any measure inconsistent with the TRIMs Agreement and would abide by the TRIMs Agreement from the date of accession without requesting any transitional period. The Working Party took note of this commitment. (paragraph 42)

Bulgaria

89. The representative of Bulgaria stated that Bulgaria does not maintain measures that are not in conformity with the Agreement on Trade-Related Investment Measures and would therefore not invoke provisions in the Agreement that provide for the progressive elimination of such measures within a fixed period of time. The Working Party took note of this commitment. (paragraph 83)

Panama

90. In response to questions raised by members of the Working Party, the representative of Panama said that Panama does not maintain and in the future would not introduce any measure inconsistent with the TRIMs Agreement. The Working Party took note of this commitment. (paragraph 112)

Kyrgyz Republic

91. The representative of the Kyrgyz Republic stated that from the date of accession, the Kyrgyz Government would not maintain measures that were not in conformity with the Agreement on Trade-Related Investment Measures. The Working Party took note of this commitment. (paragraph 106)

Latvia

92. The representative of Latvia said that Latvia would not maintain any measures inconsistent with the TRIMs Agreement and would apply the TRIMs Agreement from the date of accession without recourse to any transitional period. The Working Party took note of this commitment. (paragraph 90)

- State trading entities

Ecuador

93. The representative of Ecuador gave the assurance that his Government would observe the provisions of the WTO including Article XVII of the General Agreement 1994 and Article VIII of GATS including notification and the description of State trading activities for all the enterprises listed in the preceding paragraphs 63 and 64 as of WTO accession. The Working Party took note this commitment. (paragraph 65)

Mongolia

94. The representative of Mongolia said that in the view of his Government, at this time only "Mongolemimpex" Corporation, "Erdenet" Corporation and "Mongolrostsvetmet" Corporation, described in paragraph 27 above, were engaged in State Trading pursuant to Article XVII of GATT 1994. Those firms were also subject to the Partnership and Company Law. The representative of Mongolia confirmed that his Government would apply its laws and regulations governing the trading activities of these enterprises in conformity with the relevant provisions of the WTO Agreement, in particular Article XVII of the GATT 1994 and Article VIII of the GATS. He also said that Mongolia would abide by the provisions for notification, non-discrimination and the application of commercial considerations for trade transactions, and that it would submit its notification under Article XVII at the time of its accession. The representative of Mongolia also said that his government would apply its laws and regulations governing the trading activities of State owned enterprises, and would otherwise act in full conformity with the provisions of the WTO Agreement. The Working Party took note of these commitments. (paragraph 29)

Bulgaria

95. The representative of Bulgaria confirmed that his Government would apply its laws and regulations governing the trading activities of State-owned enterprises in conformity with the relevant provisions of the WTO Agreement, in particular and where relevant, Article XVII of the GATT 1994, the WTO Understanding on that Article, and Article VIII of the GATS. In this regard, he noted the list of State-owned firms contained in WT/ACC/BGR/3, some of which were in the process of privatization. He also said that Bulgaria would abide by the provisions for notification, non-discrimination, and the application of commercial considerations for trade transactions for any enterprise whose activities were subject to Article XVII of the GATT 1994, the WTO Understanding on that Article and Article VIII of the GATS. The Working Party took note of these commitments. (paragraph 69)

Panama

96. The representative of Panama confirmed that his Government would apply its laws and regulations governing the trading activities of these enterprises listed in paragraph 82 in conformity with the relevant provisions of the WTO Agreement, in particular Article XVII of the GATT 1994, the Understanding on that Article and Article VIII of the GATS. He also said that Panama would abide by the provisions for notification, non-discrimination, and the application of commercial considerations for trade transactions, and that it would submit its notification under Article XVII at the time of its

accession. The representative of Panama also said that his Government would apply its laws and regulations governing the trading activities of State-owned enterprises and other enterprises with special and exclusive privileges and would otherwise act in full conformity with the provisions of the WTO Agreements. The Working Party took note of these commitments. (paragraph 83)

Kyrgyz Republic

97. The representative of the Kyrgyz Republic confirmed that his Government would apply its laws and regulations governing the trading activities of State-owned enterprises and other enterprises with special or exclusive privileges, as noted in paragraph 107 of this Report, in conformity with the relevant provisions of the WTO Agreement, and would abide by the provisions for notification, non-discrimination, and the application of commercial considerations for trade transactions for any enterprise whose activities were subject to Article XVII of the GATT 1994, the WTO Understanding on that Article, and Article VIII of the GATS. He further confirmed that the Kyrgyz Republic would notify any enterprise falling within the scope of Article XVII at the time of accession. The Working Party took note of these commitments. (paragraph 113)

Latvia

98. The representative of Latvia confirmed that his Government would apply its laws and regulations governing the trading activities of State-owned enterprises and other enterprises with special or exclusive privileges and would act in full conformity with the provisions of the WTO Agreement, in particular Article XVII of the GATT 1994 and the Understanding on that Article and Article VIII of the GATS. He further confirmed that Latvia would notify any enterprise falling within the scope of Article XVII. The Working Party took note of these commitments. (paragraph 93)

- Free zones, special economic areas

Ecuador

99. The representative of Ecuador said that his Government as of the date of accession to the WTO would be prepared to make a commitment that the imported component of sales from the zones into the rest of Ecuador would be assessed normal taxes, tariffs and other border measures. Ecuador's national legislation establishes the payment of normal taxes and tariffs on the imported component of sales from the zones into the rest of Ecuador. The Working Party took note of this commitment. (paragraph 61)

Mongolia

100. The representative of Mongolia confirmed that, should Mongolia establish free trade zones, if the output of these zones will be sold into the rest of Mongolia, Mongolia will apply all normal taxes, tariffs, customs charges and other regulations on imports to the products or to their imported components, and that Mongolia will observe the provisions of the WTO Agreement on Subsidies and Countervailing Measures in providing incentives for establishment of firms in the free zones. The Working Party took note of these commitments. (paragraph 51)

Panama

101. The representative of Panama stated that free zones including the Colon Free Zone and Export Processing Zones are sovereign Panamanian Territory. As such, they are fully subject to the coverage of Panama's commitments in its Protocol of Accession to the WTO Agreement. In this regard Panama would ensure enforcement of its WTO obligations in those zones, including those commitments derived from the Agreement on Trade Related Aspects of Intellectual Property Rights. In addition, when goods

produced or imported into the zones under the special tax and tariff regime existing in these areas enter into the rest of Panama, normal customs formalities, tariffs and taxes would be applied. The Working Party took note of these commitments. (paragraph 77)

Kyrgyz Republic

102. The representative of the Kyrgyz Republic stated that the free zones and special economic zones authorized by the legislation described in paragraph 114 above were fully subject to the coverage of the commitments of the Kyrgyz Republic in its Protocol of Accession to the WTO Agreement and that the Kyrgyz Republic would ensure enforcement of its WTO obligations in those zones. In this regard, he confirmed that the Regulations on the Amendments to Certain Decisions of the Government had been adopted and implemented from 23 June 1998 by the date of accession to the WTO. In addition, goods produced in these zones under tax and tariff provisions that exempt imports and imported inputs from tariffs and certain taxes would be subject to normal customs formalities when entering the rest of the Kyrgyz Republic, including the application of tariffs and taxes. The Working Party took note of these commitments. (paragraph 115)

Latvia

103. The representative of Latvia stated that the free ports and special economic zones authorized by the legislation described in paragraph 94 were fully subject to the coverage of Latvia's commitments in its Protocol of Accession to the WTO Agreement and that Latvia would ensure enforcement of its WTO obligations in those zones. In addition, goods produced in these areas under tax and tariff provisions that exempt imports and imported inputs from tariffs and certain taxes will be subject to normal customs formalities when entering the rest of Latvia, including the application of tariffs and taxes. The Working Party took note of these commitments. (paragraph 95)

- Government procurement

Mongolia

104. The representative of Mongolia confirmed that his Government would seek observer status in the Committee for the Agreement on Government Procurement at the time of its accession with a view to initiating negotiations for membership thereafter. The Working Party took note of this commitment. (paragraph 59)

Bulgaria

105. The representative of Bulgaria confirmed that, upon accession, his Government would notify the Committee on Government Procurement of its intention to accede to the Agreement on Government Procurement and seek observer status in that Committee. He further confirmed that Bulgaria will initiate negotiations for membership in the Agreement by tabling an entity offer prior to 30 June 1997. He also confirmed that, if the results of the negotiations are satisfactory to the interests of Bulgaria and the other members of the Agreement, Bulgaria will complete negotiations for membership in the Agreement by 31 December 1997. The Working Party took note of this commitment. (paragraph 80)

Panama

106. The representative of Panama confirmed that his Government was currently an observer in the Committee for the Agreement on Government Procurement. He stated that his Government would notify the Committee at the time of Panama's accession to the WTO of its intention to accede to the Agreement on Government Procurement, and that Panama would initiate negotiations for membership in the Agreement by tabling an entity offer prior to 30 June 1997. He also confirmed that, if the results

of the negotiations are satisfactory to the interests of Panama and other members of the Agreement, Panama would complete negotiations for membership in the Agreement by 31 December 1997. The Working Party took note of this commitment. (paragraph 68)

Kyrgyz Republic

107. The representative of the Kyrgyz Republic stated that the Kyrgyz Republic would initiate negotiations for membership in the Government Procurement Agreement upon accession by tabling an entity offer at that time. He also confirmed that, if the results of the negotiations were satisfactory to the Kyrgyz Republic and the signatories of the Agreement, the Kyrgyz Republic would complete negotiations for membership in the Agreement by 31 December 1999. The Working Party took note of this commitment. (paragraph 120)

Latvia

108. The representative of Latvia confirmed that Latvia will initiate negotiations for membership in the Agreement on Government Procurement upon accession by tabling an entity offer at that time. He also confirmed that, if the results of the negotiations are satisfactory to Latvia and the other members of the Agreement, Latvia will complete negotiations for membership in the Agreement by 1 January 2000. The Working Party took note of this commitment. (paragraph 100)

- Transit

Latvia

109. The representative of Latvia confirmed that his Government would apply its laws and regulations governing transit operations and would act in full conformity with the provisions of the WTO Agreement, in particular Article V of the GATT 1994. The Working Party took note of this commitment. (paragraph 102)

- Agricultural Policies

Ecuador

110. The representative of Ecuador indicated that his Government would eliminate by the date of accession all non-tariff import and export restrictions not addressed in paragraphs 34, 38, 41 and 48 which cannot be justified specifically under WTO provisions, in particular the Agreements on Agriculture, and Article XI of the GATT 1994. If justified under relevant provisions, restrictions would be implemented in accordance with the relevant provisions, for instance the Agreement on Import Licensing Procedures. Such measures would not be applied or re-introduced after accession to the WTO unless specifically provided for in the WTO Agreement. The Working Party took note of this commitment. (paragraph 31)

111. The representative of Ecuador said that all agricultural restrictions listed in paragraph 39 above would be brought into conformity with the rules of the General Agreement 1994 and the WTO Agreement on Agriculture. Seasonal restrictions on fruit imports and the Interministerial Agreement 061 of 31 January 1991 concerning quotas for wheat imports had been eliminated in November 1994. At the time of accession to the WTO, Ecuador would repeal Interministerial Agreement 067 of 20 February 1978 which was the remaining provision in force which allowed official bodies to set quotas or other restrictions for the import of agricultural products. Ecuador's commitments regarding domestic and export subsidies are reproduced in the agriculture country schedule. The agricultural schedule of Ecuador was submitted to the Working Party. The Working Party took note of these commitments. (paragraph 41)

112. The representative of Ecuador said that his Government undertook to operate this tariff adjustment mechanism in conformity with the provisions of Article II of the General Agreement 1994 and without impairing the rates duty bound in Ecuador's schedule of concessions. He added that in order to comply with the provisions of the WTO Agreement on Agriculture, Ecuador would gradually eliminate the price band system within a seven year period in accordance with the time table annexed to Ecuador's Protocol of Accession. During the period for the phase-out of this mechanism, Ecuador would not enlarge the coverage of the system nor reintroduce products back into the system. The Working Party took note of these commitments. (paragraph 48)

Bulgaria

113. The representative of Bulgaria stated that the system of import reference prices applied to agriculture had been eliminated as of 1 January 1995, and that such measures will not be reintroduced except in accordance with WTO Agreements. The Working Party took note of this commitment. (paragraph 17)

Panama

114. The representative of Panama affirmed that when Panama acceded to the WTO, trade in agricultural products would be administered in conformity with the relevant provisions of the WTO Agreements. The Working Party took note of this commitment. (paragraph 86)

Latvia

115. The representative of Latvia said that during a transition period to expire on 1 January 2003, Latvia would forego the 5 per cent *de minimis* exemption for product-specific domestic support and for non-product specific domestic support in calculating its Current Total AMS as provided for in paragraph 4 (a) of Article 6 of the Agreement on Agriculture, provided that the sum of product-specific and non-product-specific domestic support does not exceed SDR 24 million (representing approximately 8 per cent of the average value of final agricultural production during the period 1994 - 1996) and that SDR 24 million instead constitutes Latvia's *de minimis* exemption under Article 6.4(a) during each year of the said transition period. Accordingly, during the transition period, Latvia would not be required to include product-specific domestic support or non-product specific domestic support in calculating its Current Total AMS pursuant to paragraph 4(a) of Article 6 of the Agreement on Agriculture, and would not be required to reduce such domestic support in accordance with paragraph 1 of Article 6 of the Agreement on Agriculture, where the sum of product-specific and non-product specific support does not exceed SDR 24 million during the relevant year. The Working Party took note of these commitments. (paragraph 109)

- Trade in Civil Aircraft

Kyrgyz Republic

116. The representative of the Kyrgyz Republic confirmed that his Government would become signatory to the Agreement on Trade in Civil Aircraft on terms and conditions acceptable to it and the other parties to that Agreement within a reasonable period of time, but in no case later than the date on which it accords duty free treatment on the products covered by the Agreement to another country which has also become signatory to the Agreement. The Working Party took note of this commitment. (paragraph 122)

Latvia

117. The representative of Latvia said that Latvia would implement the Agreement on Trade in Civil Aircraft without exceptions or transitional period at the time of accession. The representative of Latvia confirmed that Latvia would become a signatory to the Agreement on Trade in Civil Aircraft upon accession to the WTO. The Working Party took note of this commitment. (paragraph 110)

- TRADE-RELATED INTELLECTUAL PROPERTY REGIME

Ecuador

118. The representative of Ecuador confirmed that the date of application of the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights for Ecuador will be no later than 31 July 1996. The Working Party took note of this commitment. (paragraph 78)

Mongolia

119. The representative of Mongolia stated that his country's laws in the field of intellectual property rights were already in conformity with the provisions of the Agreement on the Trade Related Aspects of Intellectual Property Rights (TRIPS), and that Mongolia would fully apply the provisions of the Agreement on TRIPS by the date of its accession to the WTO. The Working Party took note of this commitment. (paragraph 54)

Bulgaria

120. The representative of Bulgaria confirmed that his Government would apply the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights by the date of its accession to the WTO, without recourse to any transitional period. The Working Party took note of this commitment. (paragraph 85)

Panama

121. The representative of Panama stated that Panama would fully apply all the provisions of the Agreement on Trade Related Aspects of Intellectual Property Rights by the date of its accession to the WTO, without recourse to any transitional period. The Working Party took note of this commitment. (paragraph 111)

Kyrgyz Republic

122. The representative of the Kyrgyz Republic confirmed that his Government would fully apply the provisions of the TRIPS Agreement by the date of its accession to the WTO without recourse to a transitional period. The Working Party took note of this commitment. (paragraph 164)

Latvia

123. The representative of Latvia confirmed that his Government would fully apply the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) by the date of its accession to the WTO without recourse to a transitional period. The Working Party took note of this commitment. (paragraph 116)

- POLICIES AFFECTING TRADE IN SERVICES

- Reference to Annexed Schedule to GATS

- Policies Affecting Trade in Services
- TRANSPARENCY
- Publication

Mongolia

124. The representative of Mongolia stated that from the date of accession, all laws, regulations, or decrees of whatever character related to trade will be published promptly prior to implementation in "Ardin Erh" the official newspaper of the Parliament and the Government or "Zasgiin Gazriin Medee" the official newspaper of the Government in such a manner as to enable governments and traders to become acquainted with them, and that no law, rule, etc., related to international trade will become effective prior to publication in one of those organs. The Working Party took note of these commitments. (paragraph 44)

Bulgaria

125. The representative of Bulgaria stated that, from the date of accession, all laws and other normative acts related to trade will be published in the State Gazette promptly. As a rule, "promptly" under the WTO Agreements would mean two weeks prior to implementation, unless a longer period is specified under the relevant WTO Agreement. He stated further that they will be accessible to traders prior to implementation, and that no law, rule, etc. related to international trade will become effective prior to such publication. The Working Party took note of this commitment. (paragraph 40)

Panama

126. The representative of Panama said that laws are published in the official publication organ, which is currently the Official Gazette. No law enters into force without previous publication in the Official Gazette. He also stated that Panama would secure transparency on all publication requirements and comply with the provisions of Article X of GATT 1994. The Working Party took note of these commitments. (paragraph 115)

- Notification

Ecuador

127. The representative of Ecuador said that no later than the earlier of the date of entry into force of the Protocol of Accession or the date specified below for the relevant provision, Ecuador shall submit notifications (other than notifications required to be made on an *ad hoc* basis) pursuant to the following provisions of Multilateral Trade Agreements for which the date specified in those provisions is earlier to the date of entry into force of the Protocol of Accession: Agreement on Implementation of Article VI of GATT 1994: 1 August 1995; Agreement on Safeguards, Articles 11.1, 11.2, 12.6 and 12.7: 1 August 1995; Agreement on Subsidies and Countervailing Measures: 1 August 1995; Agreement on Technical Barriers to Trade: 1 September 1995; Agreement on Textiles and Clothing: 1 September 1995. No later than the earlier of 1 August 1995 or the date of entry into force of the Protocol of Accession, Ecuador shall submit all other notifications other than notifications required to be made on an *ad hoc* basis as required by the WTO Agreement. The Working Party took note of these commitments. (paragraph 79)

128. Ecuador is committed to notify the Secretariat annually of the implementation of the phased commitments with definitive dates for compliance referred to in paragraphs 9, 19, 34, 48, 59, 75, 77 and

78 of this Report and to identify any delays in implementation together with the reasons therefore. (paragraph 80)

Mongolia

129. The representative of Mongolia confirmed that draft notifications pursuant to provisions of the following Multilateral Trade Agreements had been prepared and circulated for the review of the Working Party (see paragraph 3 above) and that Mongolia would submit the following notifications upon entry into force of its Protocol of Accession: Agreement on Agriculture; Agreement on Sanitary and Phytosanitary Measures; Agreement on Import Licensing Procedures; Agreement on the Implementation of Article VII of the GATT 1994; and the Agreement on Technical Barriers to Trade. He added that pursuant to the commitments made in the course of the accession negotiations referred to in paragraph 61 below, notifications pursuant to provisions of the following Multilateral Trade Agreements would be submitted by Mongolia upon entry into force of the Protocol of Accession; the Agreement on Subsidies and Countervailing Measures, the Agreement on TRIMS, the Agreement on Implementation of Article XVII of the GATT 1994, and the Agreement on TRIPS. He also confirmed that all other notifications would be made by Mongolia in accordance with the time limits arising from paragraph 4(b) of Mongolia's Protocol of Accession to the WTO. The Working Party took note of these commitments. (paragraph 60)

Also see the section after paragraph 2 and the section after paragraph 3 in the Protocol of Accession of Mongolia

Bulgaria

130. The representative of Bulgaria also stated that his Government would notify the WTO Secretariat annually of the implementation of the phased commitments with definitive dates for compliance referred to in paragraphs 29, 37, 45, 80 and 88 of this Report and would identify any delays in implementation together with the reasons therefore. The Working Party took note of this commitment. (paragraph 90)

Panama

131. The representative of Panama said that upon entry into force of the Protocol of Accession, Panama would submit notifications of legislation pursuant to the implementation of the following provisions of Multilateral Trade Agreements for which the date specified in those provisions is earlier than the date of entry into force of the Protocol of Accession, and any other notifications required for the following Agreements: Agreement on Sanitary and Phytosanitary Measures; Agreement on Import Licensing Procedures; Agreement on Technical Barriers to Trade; and the Understanding on the Interpretation of Article XVII of the GATT 1994. The notifications for the Agreement on Implementation of Article VII of the GATT 1994 would be submitted by 1 January 1997. Any regulations subsequently enacted by Panama which gave effect to the laws enacted to implement the above mentioned Agreements would also conform to the requirements of those Agreements. Draft notifications for the Agreements on Agriculture and Subsidies and Countervailing Measures had been examined by the Working Party and those notifications would be submitted to the WTO Secretariat at the time of Panama's accession. The Working Party took note of these commitments. (paragraph 113)

132. The representative of Panama also stated that his Government would notify the WTO Secretariat annually of the implementation of the phased commitments with definitive dates for compliance referred to in paragraphs 35, 53, 63 and 68 of this Report and would identify any delays in implementation together with the reasons therefore. The Working Party took note of this commitment. (paragraph 114)

Kyrgyz Republic

133. The representative of the Kyrgyz Republic said that upon entry into force of the Protocol of Accession, the Kyrgyz Republic would submit all initial notifications required by any Agreement constituting part of the WTO Agreement. Any regulations subsequently enacted by the Kyrgyz Republic which gave effect to the laws enacted to implement any Agreement constituting part of the WTO Agreement would also conform to the requirements of that Agreement. The Working Party took note of these commitments. (paragraph 168)

Latvia

134. The representative of Latvia said that at the latest upon entry into force of the Protocol of Accession, Latvia would submit all initial notifications required by any Agreement constituting part of the WTO Agreement. Any regulations subsequently enacted by Latvia which gave effect to the laws enacted to implement any Agreement constituting part of the WTO Agreement would also conform to the requirements of that Agreement. The Working Party took note of this commitment. (paragraph 124)

- TRADE AGREEMENTS

Ecuador

135. The representative of Ecuador stated that his Government would use its best efforts to ensure that the WTO provisions for notification, consultation, and other requirements concerning preferential trading systems, free trade areas, and customs unions of which Ecuador is a member are met, e.g., Article XXIV of the GATT 1994, Article V of GATS and paragraph 3 of the Enabling Clause. The Working Party took note of this commitment. (paragraph 70)

Mongolia

136. The representative of Mongolia stated that when entering into trade agreements, his government would comply with the provisions of the WTO including Article XXIV of the GATT 1994, paragraph 3 of the Enabling Clause and Article V of the GATS. Mongolia also would notify the WTO of any trade agreements that provided for preferential trade treatment. The Working Party took note of these commitments. (paragraph 48)

Bulgaria

137. The representative of Bulgaria stated that his Government would observe the provisions of the WTO including Article XXIV of the GATT 1994 and Article V of the GATS in its trade agreements and would ensure that the provisions of these WTO Agreements for notification, consultation and other requirements concerning preferential trading systems, free trade areas and customs unions of which Bulgaria is a member are met from the date of accession. The Working Party took note of these commitments. (paragraph 78)

Panama

138. The representative of Panama also stated that Panama would observe the provisions of the WTO including Article XXIV of the GATT 1994, paragraph 3 of the Enabling Clause, and Article V of the GATS in its trade agreements, and would ensure that the provisions of these WTO Agreements concerning preferential trading systems, free trade areas, and customs unions of which Panama is a member are met from the date of its accession. The Working Party took note of these commitments. (paragraph 80)

Kyrgyz Republic

139. The representative of the Kyrgyz Republic stated that his Government would observe the provisions of the WTO including Article XXIV of the GATT 1994 and Article V of the GATS in its participation in trade agreements, and would ensure that the provisions of these WTO Agreements for notification, consultation and other requirements concerning free trade areas and customs unions of which the Kyrgyz Republic was a member were met from the date of accession. He confirmed that the Kyrgyz Republic would, upon accession, submit notifications and copies of its Free Trade Area and Customs Union Agreements to the Committee on Regional Trade Agreements (CRTA). He further confirmed that any legislation or regulations required to be altered under its Trade Agreements would remain consistent with the provisions of the WTO and would, in any case, be notified to the CRTA during its examination of the same. The Working Party took note of these commitments. (paragraph 172)

Latvia

140. The representative of Latvia stated that his Government would observe the provisions of the WTO including Article XXIV of the GATT 1994 and Article V of the GATS in its trade agreements, and would ensure that the provisions of these WTO Agreements for notification, consultation and other requirements concerning free trade areas and customs unions of which Latvia was a member were met from the date of accession. The Working Party took note of these commitments. (paragraph 130)

- CONCLUSIONS

This section of each report lists the commitment paragraphs in the report which are incorporated by reference in the Protocol of the country concerned.

2.3 Specific Commitments on Services

(a) Horizontal commitments

All six acceding governments have entered limitations in their schedules which apply across all included sectors. These horizontal limitations generally touch on the same issues – restriction on real estate acquisition and ownership, subsidies, limitations on presence of natural persons – as the limitations entered by WTO original Members in the Uruguay Round. The four modes of supply identified under the GATS classify transactions depending on the territorial presence of supplier and consumer at the time of the transaction. Mode 1 refers to cross-border trade, Mode 2 to consumption of services abroad (i.e. the consumer as his property moves into the territory of the supplier), Mode 3 to commercial presence (i.e. the supplier opens a subsidiary branch, etc. in the territory of the consumer) and Mode 4 to the presence of natural persons (i.e. direct physical movement of the supplies into the territory of the consumer).

These are limitations on the number of service suppliers; limitations on the total value of service transactions and assets; limitations on the total number of service operations as the total quantity of service output; limitations on the total number of natural persons employed; restrictions on specific types of legal entity as joint venture; and ceilings on foreign equity participation

Ecuador. Mode 4 commitments on managers, administrators, legal representatives and specialists. Limitation on total number of foreign employees.

Mongolia. Mode 4 commitments on business visitors, intracorporate transferees and professionals under a service contract.

Bulgaria. Limitations on payments and transfers. Exclusion of services relating to the use of nuclear energy for peaceful purposes. Subsidies in all sectors. Limitations on real estate ownership. Privatisation related provisions. Mode 3: limitations on legal form (unbound for representative offices) and national treatment limitations on foreign investment. Mode 4 commitments on intracorporate transferees (managers, highly skilled professionals) (maximum three years); managers responsible for setting up commercial presence (maximum three month in a year); and representatives negotiating the sale of services (maximum three month in a year).

Panama. Partial restriction on land acquisition by foreigners. Geographical limitation on applicability of commitments. Mode 4 commitments on managers, administrators and specialists with detailed limitations. Limitation on total number of foreign employees.

Kyrgyz Republic. Mode 4 commitments on services salespersons, intra-corporate transferees (managers, executives and specialists), persons responsible for the setting up of a commercial presence and employees of non-established professional enterprises engaging in substantial business in the Kyrgyz Republic (maximum five years for all categories).

Latvia. Limitations on purchase of real estate: only lease up to 99 years permitted. Mode 4 commitments on: intracorporate transferees occupying senior managerial or executive positions and specialists (maximum five years); persons of an enterprise engaged in substantive business (limited to management consulting); business visitors (maximum 90 days).

(b) Sector specific commitments

All six new Members have entered commitments in a large number of sectors, unlike some original Members in the Uruguay Round. The broad picture is therefore one of wide sectoral coverage, although there are some relevant exclusions and some far-reaching MFN exemptions. In those sectors where commitments have been undertaken the tendency is to have minor or no limitations, while more often a mode of supply is excluded (more frequently mode 1). All six Members have undertaken commitments in professional services (mostly accounting, legal, taxation, architecture and engineering), business services (a very wide range of sectors), communication services (but the coverage of basic telecoms is uneven), financial services (in some cases with important modes 1 and 2 exclusions), construction services and distribution services. Construction, distribution and financial services are the sectors where the coverage is most complete. Five Members have undertaken commitments in environmental, health and social, tourism and transport services, four Members in education and recreational services and two in audiovisual services.

Professional services

Ecuador. Legal services (advisory services in foreign and international law), architectural and engineering services: full commitments. Accounting and taxation: full commitments, but no mode 1.

Mongolia. Accounting: full commitment.

Bulgaria. Legal services (advisory services in foreign and international law), accounting and bookkeeping services (no auditing): full commitments. Architectural and engineering services: some limitations on mode 3 for projects of national or regional significance (partnership with nationals requirement) and general accreditation/qualification requirements; mode 4: accreditation/qualification requirements. Medical and dental services: access granted only to natural

persons for private practice; qualification and residency requirements; mode 2 public medical insurance does not cover treatment abroad and by foreigners in Bulgaria; Bulgarian language requirement; mode 4 unbound. Veterinary services: access granted only to natural persons for private practice; economic needs test; mode 1 unbound*.

Panama. Legal services: full commitment on international and home law (no court appearances no drafting of documents). Accounting services: very limited mode 3 commitments: only agreements between local and foreign firms and use of foreign firms letterhead by domestic firms. Taxation services: only business tax planning services, no mode 1, no NT in all modes. Architects and Engineers: only mode 3 (also 1 for engineers); national licensing requirements; additional limitations on mode 4.

Kyrgyz Republic. Legal services: full commitments in foreign and international law. Practice as or through a qualified Kyrgyz lawyer: advocate services reserved to Kyrgyz citizens. Accounting, auditing, bookkeeping and taxation services: full commitment. Architectural, engineering and urban planning and landscape services: full commitment. Medical, dental, veterinary, midwives, nurses, physiotherapists, and para-medical services: no mode 3, full commitment in modes 1 and 2. Services in the sphere of intellectual property: no mode 3, only modes 1 and 2; citizenship requirement for patent agents.

Latvia. Legal services: full commitment on consultancy on home country and international law. Local law and representation: licensing requirements and language requirement; representation in criminal proceedings excluded. Accounting, auditing and bookkeeping services: full commitment, but head of firm should be nationally qualified auditor. Taxation services: full commitment. Architectural and landscape services: full commitment, but 3 years practice in Latvia and qualifications required. Engineering, integrated engineering and urban planning services: full commitment. Private medical and dental services: mode 2, public insurance schemes do not cover treatment abroad; mode 3 and 4, practice by foreigners subject to permission by local health authority based on economic needs test. Veterinary services: full commitment, mode 1 unbound*. Midwives and nurses in private establishments: mode 1 unbound*; mode 4: access for natural persons only and economic needs test.

Other business services

Ecuador: Computer and related services: full commitments, but no mode 1. Airline computer reservation system: full commitment. Rental or leasing of cars and ships without operators, services incidental to mining, related scientific and technical consulting services: full commitments, but no mode 1. Management consulting and related services: full commitment.

Mongolia. Management consulting, engineering services, technical testing and analysis services, services incidental to mining and related scientific and technical consulting services: full commitments.

Bulgaria. Computer and related services: full commitment. Research and development services: full commitment. Full commitments on: advertising services, market research and opinion polling services, management consulting services, technical testing and analysis services, services incidental to agriculture, hunting, forestry, fishing, mining, manufacturing, maintenance and repair of equipment (excluding transport equipment), building cleaning services, photographic services and packaging services.

Panama. Computer and related services: full commitment. Rental of cars without drivers: only modes 1 and 2. Advertising: no NT for modes 1 and 2. Association with national firm required for mode 3. Management consulting and related services: full commitment. Services incidental to

agriculture, hunting and forest: partial commitments. Services incidental to fishing: modes 1 and 2. Services incidental to mining and related to manufacturing: full commitment. Liberal commitments also in some other business services.

Kyrgyz Republic. Full commitments on computer and related services, research and development services, rental/leasing without and with operators services, advertising services, management consulting services, technical testing and analysis services, services incidental to agriculture, hunting, forestry, mining, and manufacturing, scientific and technical consulting services, maintenance and repair of equipment (excluding transport equipment), printing and publishing services, convention services, and market research and opinion monitoring services. Real estate services: no mode 3, full commitment on modes 1 and 2. Services incidental to fishing: full commitment on modes 1 and 2. Services incidental to energy distribution: no modes 1 and 2, mode 3 commitment excluding electricity distribution.

Latvia. Computer and related services (except airline computer reservation systems): full commitments in all sub-sectors. Research and development services: full commitment on (a) and (b). Rental/leasing without operators relating to ships, relating to other machinery and equipment and other: full commitments. All "F. Other business services" (a) to (s), MTN/GNS/W/120: full commitments.

Communication services

Ecuador. Telecommunications: full commitment on all value added services; cellular telephony, full commitment, but no mode 1.

Mongolia. Full commitments in postal services, courier services and value added telecommunications services.

Bulgaria. Telecommunications: basic telecommunications: full commitment, but competition in public voice services as from 2003 and in infrastructure as from 2005. The telecommunications commitments include the Reference Paper on regulatory principles. Full commitment on on-line information and data base retrieval, enhanced/value added facsimile, code and protocol conversion, telecommunication equipment rental and sale services and consulting services.

Panama. Telecommunication services: phased-in commitment in value added services, within one year though association with national company, within five years directly (uncertain legal status of these commitments due to location in AD column).

Kyrgyz Republic. Postal services: mode 2 commitment. Courier services: full commitment. Telecommunications services: full commitments on value added and basic services (for international and long distance telephone, telex, telegraph, mobile voice, mobile data and paging services: phase in as from 2003); includes full commitments on regulatory principles.

Latvia. Land-based courier services: full commitment. Telecommunications services: full commitments on basic and value added services, but until 2003 all infrastructure and basic services reserved to national operator.

Financial services

Ecuador. Insurance services: broad commitments, but no modes 1 and 2 and further limitations on mode 4. Banking: full commitment with some national treatment restrictions in a footnote.

Mongolia. Full commitment in insurance. Partial commitments in banking: excludes lending, financial leasing, securities, money broking, asset management, and other auxiliary and advisory services.

Bulgaria. Insurance services: important aspects of commitments phased-in (3 years and 6 years); separation between life and non-life; supply of services only through participation in domestic companies, but no limits on foreign equity; some limitations on national treatment. Banking: modes 1 and 2 unbound; mode 3 subject to licensing and authorization requirements. Other financial services: only mode 3, subject to various limitations.

Panama. Commitments on insurance but no mode 1 and 2 for life and non-life. Banking: very broad and very liberal commitments.

Kyrgyz Republic. Insurance: mode 1 only for insurance of cargo transportation, brokerage and reinsurance; mode 3, 49 per cent foreign equity ceiling until 2002. Banking and other financial services: full commitment, but NT mode 3 higher capital requirement for banks with more than 20 per cent foreign equity until 2003.

Latvia. Insurance: full commitment, but no mode 1 for direct insurance; mode 3: restriction on legal form, no branches until 2003 and intermediaries can only be natural persons. Banking: full commitment in all sub-sectors, but no (MA) mode 1, except for (g) securities, (l) provisions and transfer of financial information and (k) advisory and auxiliary services; residency requirement for managers of foreign branches and subsidiaries.

Construction services

Ecuador. Full commitment on site preparation for mining.

Mongolia. Full commitment in installation and assembly work and building completion and finishing work (in both cases mode 1, unbound*).

Bulgaria. Full commitment, but for (A) and (B) some limitations on mode 3 for projects of national or regional significance (partnership with nationals requirement) and general accreditation/qualification requirement. All sub-sectors: mode 1, unbound*.

Panama. Rather liberal commitments, but no national treatment for mode 3; national licensing requirement for the person responsible for works. All sub-sectors: mode 1, unbound*

Kyrgyz Republic. Full commitments in all sub-sectors. All sub-sectors: mode 1, unbound*

Latvia. Full commitments in all sub-sectors, mode 1 unbound* in all sub-sectors.

Distribution services

Ecuador. Full commitment on wholesale, but no mode 1.

Mongolia. Full commitment in wholesale services. Retail only mode 2. No franchising.

Bulgaria. Headnote: excludes some categories of products for all sectors and contains criteria for economic needs test. Commission agents' services: full commitment on products listed, but no mode 1. Wholesale trade services: mode 1, unbound; mode 3, economic needs test, licensing for specialised wholesaling, unbound for national treatment. Retailing services: same as wholesaling,

but national treatment for mode 3 bound. Franchising: mode 3, (MA) unbound; mode 1, access only for juridical persons.

Panama. Full commitments, but no retail services.

Kyrgyz Republic. Full commitments in all sub-sectors, but excludes alcoholic beverages, tobacco, and pharmaceutical for wholesale and alcoholic beverages and tobacco for retail.

Latvia. Full commitments in all sub-sectors.

Environmental services

Ecuador. Full commitments.

Bulgaria. Full commitments: mode 1, unbound* in all sub-sectors.

Panama. Partial commitments.

Kyrgyz Republic. Full commitments in all sub-sectors.

Latvia. Full commitments in all sub-sectors, (B), (C), (D) mode 1 unbound*.

Transport services

Ecuador. Full commitments on aircraft repair and maintenance, road transport and auxiliary services for maritime, but in all cases no mode 1.

Bulgaria. Maintenance and repair of aircrafts, rail transport equipment and road transport equipment: full commitment, mode 1 unbound*. Air transport services: sales and marketing including CRS: full commitment. Storage and warehouse services auxiliary to road transport: full commitment, mode 1 unbound*. Freight transport agency services and other auxiliary transport services: mode 1 commercial presence required, mode 3 only though participation in Bulgarian company and 49 per cent foreign equity ceiling.

Panama. Full commitment on maintenance and repair of aircrafts.

Kyrgyz Republic. Maritime transport services, rail transport services, road transport services, pipeline transport, services auxiliary to all modes of transport, services on transport tickets reservation by means of computers: full commitments. Maintenance and repair of aircrafts: full commitment, but 49 per cent foreign equity limitation until 2005.

Latvia. Maritime transport: full commitment (including cabotage). Internal waterways transport: full commitment, but mode 1 unbound*. Maintenance and repair of aircrafts: full commitment. Road transport services: no mode 1; mode 3, authorization requirement; passenger transportation: authorisation cannot be extended to foreign registered vehicles. Full commitment on all auxiliary services to all modes of transport.

Tourism services

Ecuador. Full commitment on hotels, restaurants, travel agencies and tour operators.

Mongolia. Full commitment.

Bulgaria. Hotels, restaurants, travel agencies and tour operators' services: mode 1, unbound*; mode 3, suppliers to be established as Bulgarian incorporated companies, number of foreign managers should not exceed number of citizens in public controlled companies.

Kyrgyz Republic. Full commitments on all sub-sectors.

Latvia. Full commitments in all sub-sectors, (A) mode 1 unbound*.

Health and social services

Ecuador. Full commitment on hospital services.

Bulgaria. Privately funded social services: full commitment, mode 1 unbound*.

Kyrgyz Republic. Full commitments on all sub-sectors, except professional services.

Latvia. Private hospital and sanatorium services: mode 1, unbound; mode 2, public medical insurance schemes not applicable to treatment abroad; mode 3, head or deputy of health facility to be qualified medical doctor, all professional services limitations apply, authorization requirement, economic needs test for number of beds. Social services: full commitment.

Recreational services

Ecuador. Full commitment excluding news agency services.

Bulgaria. Entertainment services (with listed exclusions): full commitment, mode 1 unbound*.

Kyrgyz Republic. Full commitments on all sub-sectors.

Latvia. Cinema theatre operation services, mode 1 unbound, NT unbound for subsidies. News agency services: full commitment.

Education services

Bulgaria. Privately funded adult education: full commitment. Privately funded primary and secondary education: no (MA) mode 1, access only for juridical persons (no natural persons and no associations), compliance with state educational and health requirements. No commitments on higher education.

Panama. Approval requirement for establishment, no national treatment for primary and secondary education, mode 3. Only Panamanians can teach citizenship and history.

Kyrgyz Republic. Full commitments in privately funded primary, secondary, higher and adult education.

Latvia. Full commitments in all sub-sectors.

Audio-visual services

Panama. Full commitment, but medium for showing services limited to nationals.

Kyrgyz Republic. Full commitments in all sub-sectors.

3. MFN Exemptions

Ecuador. Audiovisual services: Ibero-American Cinematographic Agreement and Latin American Cinematographic Agreement (preferential).

Bulgaria. Audiovisual services: bilateral and plurilateral agreements on co-production of audio-visual works (preferential); European audio-visual agreements (preferential). Passenger and freight transportation on internal waterways (preferential). Passenger and freight transportation by rail (preferential). Road passenger and freight transportation (preferential). Maritime transport: UN Liner Conference Convention and bilateral cargo sharing (preferential). Sales and marketing services for air transport including CRS. Cargo-handling services and storage in warehouse services in sea and rivers harbours, including services relating to containers and goods in containers (reciprocal). Legal services (preferential). Medical services (preferential).

Panama. All sectors: very broad exemption on legal agreements between governments of the region (preferential). All sectors: preferential treatment for suppliers operating under Panama Canal treaties (preferential). Professional services: reciprocity for authorization to exercise a profession (reciprocal). Audiovisuals: Ibero-American Cinematographic Agreement and Latin American Cinematographic Agreement (preferential).

Latvia. Passenger and freight road transport: bilateral and plurilateral agreement on road transport (preferential). Sales and marketing of air transport services and CRS: bilateral air transport agreements (reciprocal). Audio-visual services: bilateral and plurilateral agreements on co-production of audiovisual works; European audio-visual agreements (preferential).
