

IMPLEMENTATION OF THE PROVISIONS FOR REVIEW, FUTURE  
WORK OR NEGOTIATIONS IN THE WTO AGREEMENT AND  
RELATED DECISIONS AND DECLARATIONS

Note by the Secretariat

In October 1995, at the request of a number of delegations, the Secretariat prepared an initial compilation of provisions in the WTO Agreement, Multilateral Trade Agreements, Plurilateral Agreements and related Decisions and Declarations which contain elements for review, future work or negotiations in those Agreements and instruments. The present note, prepared in response to requests from delegations, shows the situation regarding the implementation of these provisions. The texts in italics within square brackets have been added for clarification or completeness of the quotes from the WTO provisions.

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Provision	Implementation
<p><b>1. Marrakesh Declaration</b></p> <p>- ".... [Ministers] agree to keep under regular review by the Ministerial Conference and the appropriate organs of the WTO the impact of the results of the Round on the least-developed countries as well as on the net food-importing developing countries, with a view to fostering positive measures to enable them to achieve their development objectives." (Paragraph 5)</p>	<p>In the light of paragraph 5 of the Marrakesh Declaration, among other provisions, the Committee on Trade and Development established a Sub-Committee on Least-Developed Countries in July 1995 with the following terms of reference: (a) to give particular attention to the special and specific problems of least-developed countries; (b) to review periodically the operation of the special provisions in the Multilateral Trade Agreements and related Ministerial Decisions in favour of the least-developed country Members; (c) to consider specific measures to assist and facilitate the expansion of the least-developed countries' trade and investment opportunities, with a view to enabling them to achieve their development objectives; and, (d) to report to the Committee on Trade and Development for consideration and appropriate action (WT/COMTD/2). It was also agreed that the Sub-Committee would give consideration, inter alia, to any reports of the Agriculture Committee referred to it following paragraph 6 of the Decision on measures concerning possible negative effects of the reform programme on least-developed and net food-importing developing countries, and Article XVI of the Agriculture Agreement. The Committee on Trade and Development, furthermore, keeps under continuous review the participation of developing country Members in the multilateral trading system and considers measures and initiatives to assist such Members, and in particular the least-developed country Members, in the expansion of their trade and investment opportunities.</p> <p>At the Singapore Ministerial Conference, Ministers committed themselves to addressing the problem of marginalization of least-developed countries, and to work towards greater coherence in international economic policy making and improved cooperation with other agencies in providing technical assistance. Ministers also agreed to a Comprehensive and Integrated WTO Plan of Action for the Least-Developed Countries, to give it operational content, and to organize a meeting with UNCTAD and ITC in 1997 with the participation of aid agencies, multilateral financial institutions and LDCs to foster an integrated approach to assisting these countries in enhancing their trading opportunities. Information on the High-Level Meeting and the follow-up thereto is provided in Section 23 below.</p>

Provision	Implementation
	<p>In addition to the above, the Committee on Agriculture follows up on the Decision on measures concerning the possible negative effects of the reform programme on least-developed and net food-importing developing countries. The Committee made specific recommendations in this regard to the Singapore Ministerial Conference which were adopted and are described in document WT/COMTD/W/35. The recommendations have been followed-up in the relevant bodies and monitored within the Committee on Agriculture.</p>
<p><b>2. Marrakesh Agreement Establishing the World Trade Organization</b></p> <p>- "With a view to achieving greater coherence in global economic policy-making, the WTO shall cooperate, as appropriate, with the International Monetary Fund and with the International Bank for Reconstruction and Development and its affiliated agencies." (Article III:5)</p>	<p>The WTO has signed Agreements with both the IMF and the World Bank; the Agreements aim to strengthen inter-agency relations through further cooperation and collaboration with both institutions. The Agreements are thus central to meeting the mandate for the WTO to pursue and develop cooperation with the IMF and the World Bank with a view to achieving greater coherence in global economic policy making.</p> <p>Since the signature of these Agreements, the WTO Secretariat has been frequently present at important meetings of the Executive Board of both the IMF and the World Bank, and the staff of those organizations have observed many of the WTO's meetings. In addition, there has often been contact at a very senior management level, including in the context of the Asian crisis, and staff of all three organizations are frequently in touch at the technical level; this helps the organizations to better understand each others' policies to the interest of all Members. Also, there has been significant cooperation at the technical assistance level, including in the context of the ongoing programme for the integrated framework for least-developed countries pursuant to the Singapore Ministerial Conference and the High Level Meeting on Least-Developed Countries' Trade Development. With the World Bank, the WTO has also established a joint internet web-site to assist developing countries in their integration into the trading system.</p>

Provision	Implementation
	Specifically, with respect to the coherence mandate, there is an ongoing active process of exchange of views, aimed at establishing an informal common framework on the matter. In this process, efforts are being made by the three institutions to work toward harmonious implementation of their common and complementary objectives; this is done while carefully respecting the confidentiality needs and autonomy in decision-making of each institution. Work is continuing on the coherence mandate, and Members will be kept fully informed of developments.
<p>- "... As part of its functions, the Committee on Trade and Development shall periodically review the special provisions in the Multilateral Trade Agreements in favour of the least-developed country Members and report to the General Council for appropriate action." (Article IV:7)</p>	<p>In pursuance of this provision and of paragraph 2(i) of the Ministerial Decision on Measures in Favour of Least-Developed Countries, the Committee on Trade and Development conducted reviews of the special provisions in the Multilateral Trade Agreements in favour of the least-developed country Members and other developing country Members at its meetings in September 1996, November 1997 and March 1998. The Committee reported on its work to the General Council in its reports contained respectively in documents WT/COMTD/9 for 1996 and WT/COMTD/13 for 1997. The Committee is currently continuing its review based on a comprehensive background document prepared by the Secretariat for this purpose (WT/COMTD/W/35).</p>
<p><b>3. GATT 1994</b></p>	
<p>- "The Ministerial Conference shall review this exemption [<i>allowing measures that prohibit the use, sale or lease of foreign-built or foreign-reconstructed vessels in commercial applications between points in national waters or the waters of an exclusive economic zone</i>] not later than five years after the date of entry into force of the WTO Agreement and thereafter every two years for as long as the exemption is in force for the purpose of examining whether the conditions which created the need for the exemption still prevail." (Paragraph 3(b))</p>	<p>This exemption is to be reviewed not later than 31 December 1999 and thereafter every two years.</p>

Provision	Implementation
<p><b>4. Understanding on the Interpretation of Article XVII of the GATT 1994</b></p> <p>- "A working party shall be set up, on behalf of the Council for Trade in Goods, to review notifications and counter-notifications. In the light of this review and without prejudice to paragraph 4(c) of Article XVII, the Council for Trade in Goods may make recommendations with regard to the adequacy of notifications and the need for further information. The working party shall also review, in the light of the notifications received, the adequacy of the above-mentioned questionnaire on state trading and the coverage of state trading enterprises notified under paragraph 1. It shall also develop an illustrative list showing the kinds of relationships between governments and enterprises, and the kinds of activities engaged in by these enterprises, which may be relevant for the purposes of Article XVII.... It shall report annually to the Council for Trade in Goods!." (Paragraph 5)</p>	<p>A Working Party on State Trading Enterprises was set up by the Council for Trade in Goods on 20 February 1995. In addition to its ongoing task of reviewing the notifications and counter-notifications on state trading, the Working Party adopted a revised questionnaire on state trading (contained in document G/STR/3 and approved by the Council for Trade in Goods in April 1998), thus fulfilling its mandate to review the adequacy of the questionnaire on state trading and the coverage of enterprises notified. In doing so, it also agreed to continue its work, in a way consistent with its mandate, on possible further information needed to enhance transparency, and agreed to reconvene as early as possible to this end. Regarding the mandate to develop an illustrative list of relationships between state trading enterprises and governments, and the activities conducted by these enterprises, this work, which has advanced considerably, remains to be completed by the Working Party; a final text is foreseen within the coming months. The Working Party reports annually to the Council for Trade in Goods.</p>
<p><b>5. Understanding on the Interpretation of Article XXVIII of the GATT 1994</b></p>	
<p>- "... It is however agreed that this paragraph will be reviewed by the Council for Trade in Goods five years from the date of entry into force of the WTO Agreement with a view to deciding whether this criterion has worked satisfactorily in securing a redistribution of negotiating rights in favour of small and medium-sized exporting Members. If this is not the case, consideration will be given to possible improvements, including, in the light of the availability of adequate data, the adoption of a criterion based on the ratio of exports affected by the concession to exports to all markets of the product in question." (Paragraph 1)</p>	<p>This paragraph is to be reviewed five years from 1 January 1995.</p>

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<sup>1</sup>Footnote to Paragraph 5 of the Understanding: The activities of this working party shall be coordinated with those of the working group provided for in Section III of the Ministerial Decision on Notification Procedures adopted on 15 April 1994.

Provision	Implementation
<p><b>6. Agreement on Agriculture</b></p>	
<p>- "Members undertake to work toward the development of internationally agreed disciplines to govern the provision of export credits, export credit guarantees or insurance programmes ...." (Article 10:2)</p>	<p>Work on these disciplines has yet to be undertaken in the Committee on Agriculture. It may be noted that work on such disciplines has been under consideration since 1995 in the framework of the OECD Understanding on Officially Supported Export Credits, so far without result.</p>
<p>- "Progress in the implementation of commitments negotiated under the Uruguay Round reform programme shall be reviewed by the Committee on Agriculture." (Article 18:1)</p>	<p>The Committee closely monitors the implementation of the commitments on market access, domestic support and export subsidies. A large number of notifications have been scrutinized at each of the meetings of the Committee, and Members have frequently used their right under Article 18.6 of the Agreement to raise any matter relevant to the implementation of the reform process at any time.</p>
<p>- "Recognizing that the long-term objective of substantial progressive reductions in support and protection resulting in fundamental reform is an ongoing process, Members agree that negotiations for continuing the process will be initiated one year before the end of the implementation period, taking into account ...." (Article 20)</p>	<p>The negotiations will have to be initiated in accordance with the timetable set out in Article 20.</p> <p>While not an element of Article 20, Committee activities relevant in this context include the Analysis and Information Exchange process, as endorsed by Ministers in Singapore. Under arrangements adopted at the March 1997 meeting of the Committee on Agriculture, the AIE process has been undertaken through informal open-ended meetings of the Committee with widespread and active participation by Members. The process is ongoing.</p>
<p><b>7. Agreement on the Application of Sanitary and Phytosanitary Measures</b></p>	
<p>- "The Committee on Sanitary and Phytosanitary Measures provided for in paragraphs 1 and 4 of Article 12 (referred to in this Agreement as the "Committee") shall develop a procedure to monitor the process of international harmonization and coordinate efforts in this regard with the relevant international organizations." (Article 3:5)</p>	<p>In October 1997, the Committee adopted a provisional procedure under which Members will regularly propose standards for monitoring (G/SPS/11). For those which the Committee agrees to monitor, all Members will be asked to indicate whether they apply such a standard for import purposes and, if not, the reasons therefor. It has been agreed that the appropriateness and efficacy of this procedure will be reviewed after an initial 18-month period.</p>

Provision	Implementation
<p>- With the objective of achieving consistency in the application of the concept of appropriate level of sanitary or phytosanitary protection against risks to human life or health, or to animal and plant life or health, each Member shall avoid arbitrary or unjustifiable distinctions in the levels it considers to be appropriate in different situations, if such distinctions result in discrimination or a disguised restriction on international trade. Members shall cooperate in the Committee, in accordance with paragraphs 1, 2 and 3 of Article 12, to develop guidelines to further the practical implementation of this provision." (Article 5:5)</p>	<p>The Committee has held a series of informal consultations and considered an evolving draft of the guidelines. The process is ongoing.</p>
<p>- "The Committee shall review the operation and implementation of this Agreement three years after the date of entry into force of the WTO Agreement, and thereafter as the need arises. Where appropriate, the Committee may submit to the Council for Trade in Goods proposals to amend the text of this Agreement having regard, <i>inter alia</i>, to the experience gained in its implementation." (Article 12:7)</p>	<p>Following informal consultations, the Committee agreed in October 1997 on a procedure for conducting the review exercise (G/SPS/10). In line with these procedures, the Committee began the review exercise in March 1998 on the basis of implementation issues identified by Members. The exercise is ongoing.</p>
<p><b>8. Agreement on Textiles and Clothing</b></p>	
<p>- In order to oversee the implementation of this Agreement, the Council for Trade in Goods shall conduct a major review before the end of each stage of the integration process<sup>2</sup>. To assist in this review, the TMB shall, at least five months before the end of each stage, transmit to the Council for Trade in Goods a comprehensive report on the implementation of this Agreement during the stage under review, in particular in matters with regard to the integration process, the application of the transitional safeguard mechanism, and relating to the application of GATT 1994 rules and disciplines as defined in Articles 2, 3, 6 and 7 respectively. The TMB's comprehensive report may include any recommendation as deemed appropriate by the TMB to the Council for Trade in Goods." (Article 8:11)</p>	<p>The review due before the end of the first stage of the integration process was conducted by the Council for Trade in Goods in 1997, and a text containing a detailed summary of the discussions and the conclusions of the review (G/L/224) was adopted by the Council in February 1998.</p>

<sup>2</sup>In other words, before the end of 1997, 2001 and 2004.

Provision	Implementation
<p><b>9. Agreement on Technical Barriers to Trade</b></p>	
<p>- "The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof." (Article 15:3)</p>	<p>The Committee has been meeting regularly to carry out its task of reviewing the implementation and operation of the Agreement and has reported annually to the Council for Trade in Goods.</p>
<p>- "Not later than the end of the third year from the date of entry into force of the WTO Agreement and at the end of each three-year period thereafter, the Committee shall review the operation and implementation of this Agreement, including the provisions relating to transparency, with a view to recommending an adjustment of the rights and obligations of this Agreement where necessary to ensure mutual economic advantage and balance of rights and obligations, without prejudice to the provisions of Article 12. Having regard, <i>inter alia</i>, to the experience gained in the implementation of the Agreement, the Committee shall, where appropriate, submit proposals for amendments to the text of this Agreement to the Council for Trade in Goods." (Article 15:4)</p>	<p>The Committee conducted the first triennial review in 1997 (G/TBT/5).</p>
<p><b>10. Agreement on Trade-Related Investment Measures</b></p>	
<p>- "The Committee shall monitor the operation and implementation of this Agreement and shall report thereon annually to the Council for Trade in Goods." (Article 7:3)</p>	<p>The Committee has been meeting twice a year to carry out its task of monitoring the operation and implementation of the Agreement and has reported annually to the Council for Trade in Goods.</p>
<p>- "Not later than five years after the date of entry into force of the WTO Agreement, the Council for Trade in Goods shall review the operation of this Agreement and, as appropriate, propose to the Ministerial Conference amendments to its text. In the course of this review, the Council for Trade in Goods shall consider whether the Agreement should be complemented with provisions on investment policy and competition policy." (Article 9)</p>	<p>This provision is to be reviewed not later than five years after 1 January 1995. It might be noted that the Singapore Ministerial Declaration requires that the work under way in the Working Group on the Relationship between Trade and Investment take place "having regard to the existing WTO provisions on matters related to investment and competition policy and the built-in agenda in these areas, including under the TRIMs Agreement, ...".</p>

Provision	Implementation
<p><b>11. Agreement on Implementation of Article VI of GATT 1994</b></p> <p>- "The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall inform annually the Council for Trade in Goods of developments during the period covered by such reviews." (Article 18:6)</p>	<p>The Committee has been meeting regularly to carry out its task of reviewing the implementation and operation of the Agreement and has reported annually to the Council for Trade in Goods. In April 1996, the Committee established an Ad Hoc Group on Implementation to prepare recommendations to the Committee on issues where agreement seems possible. In October 1998, the Committee decided on a group of topics that it referred to the Ad Hoc Group for discussion and consideration of possible recommendations to the Committee. The Group continues to meet regularly.</p>
<p><b>12. Agreement on Implementation of Article VII of GATT 1994</b></p>	
<p>- "The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall annually inform the Council for Trade in Goods of developments during the period covered by such reviews." (Article 23)</p>	<p>The Committee has been meeting regularly to carry out its task of reviewing the implementation and operation of the Agreement and has reported annually to the Council for Trade in Goods.</p>
<p><b>13. Agreement on Preshipment Inspection</b></p>	
<p>- "At the end of the second year from the date of entry into force of the WTO Agreement and every three years thereafter, the Ministerial Conference shall review the provisions, implementation and operation of this Agreement, taking into account the objectives thereof and experience gained in its operation. As a result of such review, the Ministerial Conference may amend the provisions of the Agreement." (Article 6)</p>	<p>A Working Party was established by the General Council in November 1996, following a recommendation by the Council for Trade in Goods, to conduct the first review provided for in Article 6. The Working Party's report was submitted in December 1997. The General Council approved the recommendations of the Working Party and agreed to extend its life for one year to examine issues which the Working Party considered were in need of a further exchange of views. These issues, as well as an assessment of technical assistance activities in accordance with Article 3 of the Agreement, will be the subject of work in 1998.</p>

Provision	Implementation
<p><b>14. Agreement on Rules of Origin</b></p>	
<p>- "The Committee shall review annually the implementation and operation of Parts II and III of this Agreement having regard to its objectives. The Committee shall annually inform the Council for Trade in Goods of developments during the period covered by such reviews." (Article 6:1)</p>	<p>The Committee has been meeting regularly to carry out its task of reviewing the implementation and operation of the Agreement and has reported annually to the Council for Trade in Goods.</p>
<p>- "The Committee shall review the provisions of Parts I, II and III and propose amendments as necessary to reflect the results of the harmonization work programme." (Article 6:2)</p>	<p>These provisions will be reviewed upon completion of the harmonization work programme.</p>
<p>- "The Committee, in cooperation with the Technical Committee, shall set up a mechanism to consider and propose amendments to the results of the harmonization work programme, taking into account the objective and principles set out in Article 9." (Article 6:3)</p>	<p>A mechanism to consider and propose amendments to the harmonized rules of origin will be set up following the conclusion of the harmonization work programme.</p>
<p>- "The work programme shall be initiated as soon after the entry into force of the WTO Agreement as possible and will be completed within three years of initiation." (Article 9.2(a))</p>	<p>The Committee initiated the harmonization work programme in July 1995 with a deadline of July 1998 for its completion.</p>
<p>- "The Ministerial Conference shall establish the results of the harmonization work programme [set out in Article 9:1] in an annex as an integral part of this Agreement.<sup>3</sup> The Ministerial Conference shall establish a time-frame for the entry into force of this annex." (Article 9:4)</p>	<p>The results are to be established upon completion of the harmonization work programme.</p>
<p>- "The ongoing responsibilities of the technical Committee shall include the (d) to review annually the technical aspects of the implementation and operation of Parts II and III." (Annex I, paragraph 1(d))</p>	<p>The Technical Committee has met regularly to carry out its task of reviewing the technical aspects of the implementation and operation of Parts II and III of the Agreement.</p>

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<sup>3</sup>Footnote to Article 9.4 of the Agreement: At the same time, consideration shall be given to arrangements concerning the settlement of disputes relating to customs classification.

Provision	Implementation
<p><b>15. Agreement on Import Licensing Procedures</b></p>	
<p>- "The Committee shall review as necessary, but at least once every two years, the implementation and operation of this Agreement, taking into account the objectives thereof, and the rights and obligations contained therein." (Article 7:1)</p>	<p>The first biennial review of the implementation and operation of the Agreement was conducted in 1996.</p>
<p>- "The Committee shall inform the Council for Trade in Goods of developments during the period covered by such reviews." (Article 7:4)</p>	<p>The Committee has reported annually to the Council for Trade in Goods.</p>
<p><b>16. Agreement on Subsidies and Countervailing Measures</b></p>	
<p>- "Not later than 18 months after the date of entry into force of the WTO Agreement, the Committee on Subsidies and Countervailing Measures provided for in Article 24 (referred to in this Agreement as "the Committee") shall review the operation of the provisions of subparagraph 2(a) with a view to making all necessary modifications to improve the operation of these provisions. In its consideration of possible modifications, the Committee shall carefully review the definitions of the categories set forth in this subparagraph in the light of the experience of Members in the operation of research programmes and the work in other relevant international institutions." (Article 8:2(a), footnote 25)</p>	<p>The Committee reviewed the operation of this provision in May 1996. It was noted that a broader review of the operation of Articles 6.1, 8 and 9 of the Agreement would be required not later than 5 July 1999 under Article 31 of the Agreement.</p>
<p>- "... The Committee shall review the operation of this provision five years from the date of the entry into force of the WTO Agreement." (Article 27:6)</p>	<p>This provision is to be reviewed five years from 1 January 1995.</p>
<p>- "The provisions of paragraph 1 of Article 6 and the provisions of Article 8 and Article 9 shall apply for a period of five years, beginning with the date of entry into force of the WTO Agreement. Not later than 180 days before the end of this period, the Committee shall review the operation of those provisions, with a view to determining whether to extend their application, either as presently drafted or in a modified form, for a further period." (Article 31)</p>	<p>These provisions are to be reviewed not later than 5 July 1999. In April 1998, the Committee authorized its Chairman to consult informally regarding the review process.</p>
<p>- "The Committee shall review annually the implementation and operation of this Agreement, taking into account the objectives thereof. The Committee shall inform annually the Council for Trade in Goods of developments during the period covered by such reviews." (Article 32:7)</p>	<p>The Committee has been meeting regularly to carry out its task of reviewing the implementation and operation of the Agreement and has reported annually to the Council for Trade in Goods.</p>

Provision	Implementation
<p>- "An understanding among Members should be developed, as necessary, on matters which are not specified in this Annex or which need further clarification for the purposes of paragraph 1(a) of Article 6." (Footnote 62, Annex IV of the Agreement on Subsidies and Countervailing Measures)</p>	<p>The Committee, at its meeting on 13 June 1995, established an Informal Group of Experts to examine such matters and to submit a report and recommendations to the Committee. In July 1997, the Informal Group circulated its report, which included 21 recommendations. The Committee gave the report preliminary consideration in October 1997. The Informal Group held an informal session in January 1998, and made a number of revisions to the report to take into account Members' comments. In April 1998, the Committee took note of the report and recommendations, as well as of statements by delegations, and authorized the Informal Group to continue its work with respect to issues on which no conclusion was reached and no recommendation made by the Group.</p>
<p><b>17. Agreement on Safeguards</b></p> <p>- "A Committee on Safeguards is hereby established, under the authority of the Council for Trade in Goods, which shall be open to the participation of any Member indicating its wish to serve on it. The Committee will have the following functions:</p> <p>(a) to monitor, and report annually to the Council for Trade in Goods on, the general implementation of this Agreement and make recommendations towards its improvement." (Article 13:1(a))</p>	<p>The Committee has met regularly to carry out its task of monitoring the implementation of the Agreement and has reported annually to the Council for Trade in Goods.</p>
<p><b>18. General Agreement on Trade in Services</b></p> <p>- "With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, the Council for Trade in Services shall, through appropriate bodies it may establish, develop any necessary disciplines. Such disciplines shall aim to ensure that such requirements are, <i>inter alia</i> ...." (Article VI:4)</p>	<p>The Working Party on Professional Services (WPPS) has started the implementation of the Article VI:4 work programme for professional services with the sector of accountancy being the priority. The WPPS has concluded work on a set of guidelines for the negotiations of mutual recognition agreements. The guidelines were adopted by the Council for Trade in Services on 29 May 1997. The WPPS is currently close to concluding its work on disciplines for domestic regulation in the accountancy sector. Those disciplines are to ensure that measures relating to qualification requirements, procedures, technical standards and licensing requirements and procedures do not constitute</p>

Provision	Implementation
<p>- "There shall be multilateral negotiations on the question of emergency safeguard measures based on the principle of non-discrimination. The results of such negotiations shall enter into effect on a date not later than three years from the date of entry into force of the WTO Agreement." (Article X:1)</p>	<p>unnecessary barriers to trade. It is expected that work on the disciplines will be concluded in the very near future. While this work has been focused on the accountancy sector, the work programme in Article VI:4 is of a horizontal nature. Work on other aspects of this mandate is expected to start soon under the auspices of the Council for Trade in Services.</p>
<p>- "There shall be multilateral negotiations on government procurement in services under this Agreement within two years from the date of entry into force of the WTO Agreement." (Article XIII:2)</p>	<p>Negotiations on emergency safeguard measures have been taking place in the context of the Working Party on GATS Rules. A substantial amount of work has been done on conceptual and substantive issues relating to the need for, desirability and technical viability of having an emergency safeguard mechanism for trade in services. The deadline for these negotiations has been extended by the Council for Trade in Services until the end of June 1999.</p>
<p>- "Members recognize that, in certain circumstances, subsidies may have distortive effects on trade in services. Members shall enter into negotiations with a view to developing the necessary multilateral disciplines to avoid such trade-distortive effects.<sup>4</sup> The negotiations shall also address the appropriateness of countervailing procedures. Such negotiations shall recognize the role of subsidies in relation to the development programmes of developing countries and take into account the needs of Members, particularly developing country Members, for flexibility in this area. For the purpose of such negotiations, Members shall exchange information concerning all subsidies related to trade in services that they provide to their domestic service suppliers." (Article XV:1)</p>	<p>Negotiations on government procurement in services have been taking place in the context of the Working Party on GATS Rules since its establishment on 3 March 1995. Article XIII of the GATS does not set any deadline for these negotiations. Substantive discussions have been taking place in the Working Party on various aspects of possible disciplines, particularly in relation to transparency. Members have also considered the implications of the existence of the Agreement of Government Procurement for any disciplines that might be developed under the GATS. Members have also engaged, on a voluntary basis, in an information gathering exercise relating to procurement regimes affecting trade in services on the basis of a questionnaire prepared by the Secretariat.</p>
<p>- "Members recognize that, in certain circumstances, subsidies may have distortive effects on trade in services. Members shall enter into negotiations with a view to developing the necessary multilateral disciplines to avoid such trade-distortive effects.<sup>4</sup> The negotiations shall also address the appropriateness of countervailing procedures. Such negotiations shall recognize the role of subsidies in relation to the development programmes of developing countries and take into account the needs of Members, particularly developing country Members, for flexibility in this area. For the purpose of such negotiations, Members shall exchange information concerning all subsidies related to trade in services that they provide to their domestic service suppliers." (Article XV:1)</p>	<p>The Working Party on GATS Rules has so far conducted preliminary discussions on the subject of subsidies. Discussions have revealed the inherent complexity of the subsidy issue in services. Many delegations have urged a careful and systematic approach to the negotiating mandate. The Working Party has begun consideration of the modalities for the information exchange exercise called for in Article XV.</p>

<sup>4</sup>Footnote to GATS Article XV:1: A future work programme shall determine how, and in what time-frame, negotiations on such multilateral disciplines will be conducted.

Provision	Implementation
<p>- "In pursuance of the objectives of this Agreement, Members shall enter into successive rounds of negotiations, beginning not later than five years from the date of entry into force of the WTO Agreement and periodically thereafter, with a view to achieving a progressively higher level of liberalization. Such negotiations shall be directed to the reduction or elimination of the adverse effects on trade in services of measures as a means of providing effective market access. This process shall take place with a view to promoting the interests of all participants on a mutually advantageous basis and to securing an overall balance of rights and obligations." (Article XIX:1)</p>	<p>On the basis of the recommendations endorsed by Ministers in Singapore, the Council for Trade in Services has started its preparations for the next round of negotiations on services mandated by Article XIX of the GATS. According to these recommendations the Council is required to develop an information exchange programme the aim of which is to facilitate access of all Members, in particular developing country Members, for information regarding laws, regulations, administrative guidelines and policies affecting trade in services. The Council is currently discussing the modalities and the timing for this programme. At an appropriate time, the Council will begin the consideration of guidelines and procedures for the next round of negotiations as mandated by Article XIX.</p>
<p>- "The Council for Trade in Services shall review all exemptions granted for a period of more than 5 years. The first such review shall take place no more than 5 years after the entry into force of the WTO Agreement." (Annex on Article II Exemptions, paragraph 3)</p>	<p>The review of MFN exemptions is to take place before the end of 1999.</p>
<p>- "The Council for Trade in Services shall review periodically, and at least every five years, developments in the air transport sector and the operation of this Annex with a view to considering the possible further application of the Agreement in this sector." (Annex on Air Transport Services)</p>	<p>A review of the air transport sector and the operation of the Annex on Air Transport is to take place at least every five years (presumably from 1 January 1995).</p>
<p><b>19. Agreement on Trade-Related Aspects of Intellectual Property Rights</b></p>	
<p>- "In order to facilitate the protection of geographical indications for wines, negotiations shall be undertaken in the Council for TRIPS concerning the establishment of a multilateral system of notification and registration of geographical indications for wines eligible for protection in those Members participating in the system." (Article 23:4)</p>	<p>In its report to the Singapore Ministerial Conference, the TRIPS Council agreed to initiate, in 1997, preliminary work on issues relevant to the negotiations specified in Article 23.4 of the TRIPS Agreement concerning the establishment of a multilateral system of notification and registration of geographical indications for wines. It further agreed that issues relevant to a notification and registration system for spirits would be part of this preliminary work. The preliminary work undertaken has taken the form of the collection of information about existing national and international systems of relevance. The Chairman of the TRIPS Council is scheduled to hold consultations on how the work might be carried forward.</p>

Provision	Implementation
<p>- "The Council for TRIPS shall keep under review the application of the provisions of this Section [Section 3 of part II of the Agreement]; the first such review shall take place within two years of the entry into force of the WTO Agreement. Any matter affecting the compliance with the obligations under these provisions may be drawn to the attention of the Council, which, at the request of a Member, shall consult with any Member or Members in respect of such matter in respect of which it has not been possible to find a satisfactory solution through bilateral or plurilateral consultations between the Members concerned. The Council shall take such action as may be agreed to facilitate the operation and further the objectives of this Section." (Article 24:2)</p>	<p>As agreed in its report to the Singapore Ministerial Conference, the TRIPS Council took up work on this matter at its November 1996 meeting after and taking into account the review of legislation in the areas of trademarks, geographical indications and industrial designs that it undertook at that meeting. Following informal consultations and industrial designs that it undertook at that meeting. Following informal consultations held on the basis of papers from Members setting out suggestions on the purpose of and procedures for the review, the Chairman reported to the February 1998 meeting of the Council that delegations supported the approach of developing a checklist of questions about national regimes for the protection and enforcement of geographical indications to which Members would be asked to reply and that a draft of such a checklist, which would be prepared by the Secretariat on the basis of questions suggested by delegations, would be the subject of informal consultations by the Chairman prior to the May 1998 meeting of the Council.</p>
<p>- "... The provisions of this subparagraph shall be reviewed four years after the date of entry into force of the WTO Agreement." (Article 27:3(b))</p>	<p>The review under Article 27:3(b) is to take place four years after 1 January 1995. The TRIPS Council's report to the Singapore Ministerial Conference provides for carrying out as and when appropriate analytical work and information exchange so as to allow Members a better prior understanding of the issues involved in the TRIPS built-in agenda without prejudice to the timing or scope of the reviews or negotiations envisaged.</p>
<p>- "During the time period referred to in paragraph 2, the Council for TRIPS shall examine the scope and modalities for complaints of the type provided for under subparagraphs 1(b) and 1(c) of Article XXIII of GATT 1994 made pursuant to this Agreement, and submit its recommendations to the Ministerial Conference for approval. Any decision of the Ministerial Conference to approve such recommendations or to extend the period in paragraph 2 shall be made only by consensus, and approved recommendations shall be effective for all Members without further formal acceptance process." (Article 64:3)</p>	<p>No suggestions have been made in the TRIPS Council in regard to the examination called for under Article 64:3.</p>
<p>- "The Council for TRIPS shall review the implementation of this Agreement after the expiration of the transitional period referred to in paragraph 2 of Article 65. The Council shall, having regard to the experience gained in its implementation, review it two years after that date, and at identical intervals thereafter. The Council may also undertake reviews in the light of any relevant new developments which might warrant modification or amendment of this Agreement." (Article 71:1)</p>	<p>The transitional period referred to in Article 65:2 has not yet expired.</p>

Provision	Implementation
<p><b>20. Trade Policy Review Mechanism</b></p>	
<p>- "The TPRB shall undertake an appraisal of the operation of the TPRM not more than five years after the entry into force of the Agreement establishing the WTO. The results of the appraisal will be presented to the Ministerial Conference. It may subsequently undertake appraisals of the tprmm at intervals to be determined by it or as requested by the Ministerial Conference." (Section F)</p>	<p>The appraisal of the mechanism by the TPRB should take place at the latest during 1999. To date, various steps have been taken to modify and improve the operation of the mechanism. These have been reported in the annual reports of the TPRB to the General Council or Ministerial Conference (WT/TPR/27 and WT/TPR/41).</p>
<p>- "An annual overview of developments in the international trading environment which are having an impact on the multilateral trading system shall also be undertaken by the TPRB. The overview is to be assisted by an annual report by the Director-General setting out major activities of the WTO and highlighting significant policy issues affecting the trading system." (Section G)</p>	<p>The annual overviews for 1995 and 1997 were undertaken at the final meeting of the General Council for each year, and the annual overview for 1996 was undertaken at the Singapore Ministerial Conference.</p>
<p><b>21. Agreement on Trade in Civil Aircraft</b></p>	
<p>- "The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall annually inform the CONTRACTING PARTIES to the GATT of developments during the period covered by such review." (Article 8:2).</p>	<p>Consistent with Article IV:8 of the Agreement Establishing the WTO, the Committee informs the General Council annually of its activities.</p>
<p>- "Not later than the end of the third year from the entry into force of this Agreement and periodically thereafter, Signatories shall undertake further negotiations, with a view to broadening and improving this Agreement on the basis of mutual reciprocity." (Article 8:3).</p>	<p>Article 8:3 negotiations commenced in July 1992. These negotiations, which now also cover the question of bringing the Agreement into the WTO framework, have not yet been completed with the result that the Agreement does not operate within the WTO framework.</p>
<p><b>22. Agreement on Government Procurement</b></p>	
<p>- "Following the conclusion of the work programme for the harmonization of rules or origin for goods to be undertaken under the Agreement on Rules of Origin in Annex IA of the Agreement Establishing the World Trade Organization (hereinafter referred to as "WTO Agreement") and negotiations regarding trade in services, Parties shall take the results of that work programme and those negotiations into account in amending paragraph 1 as appropriate." (Article IV:2)</p>	<p>The harmonization work programme and the negotiations on trade in services referred to in this provision have not yet concluded.</p>

Provision	Implementation
<p>- "The Committee shall review annually the operation and effectiveness of this Article and, after each three years of its operation on the basis of reports to be submitted by Parties, shall carry out a major review in order to evaluate its effects. As part of the three-yearly reviews and with a view to achieving the maximum implementation of the provisions of this Agreement, including in particular Article III, and having regard to the development, financial and trade situation of the developing countries concerned, the Committee shall examine whether exclusions provided for in accordance with the provisions of paragraphs 4 through 6 of this Article shall be modified or extended." (Article V:14)</p>	<p>No suggestions have been made in the Committee in regard to the reviews called for in Article V:14.</p>
<p>".... To the extent that such information is available, each Party shall provide statistics on the country of origin of products and services purchased by its entities. With a view to ensuring that such statistics are comparable, the Committee shall provide guidance on methods to be used. With a view to ensuring effective monitoring of procurement covered by this Agreement, the Committee may decide unanimously to modify the requirements of subparagraphs (a) through (d) as regards the nature and extent of statistical information to be provided and the breakdowns and classifications to be used." (Article XIX:5)</p>	<p>Based on a report of a Working Group on Statistical Reporting, established before the entry into force of the Agreement (GPA/IC/8), the Committee has agreed that the rules of origin of products used for the purposes of statistical reporting in Article XIX:5 of the Agreement should be the same as those applied under Article IV, which were those used in the normal course of trade (GPA/M/1). As for the requirement to report statistics on the origin of services, the Committee postponed application of this requirement until practicable rules for determining the origin of services had been defined. The Committee also adopted classification systems for goods and services to be used in statistical reporting under the Agreement (GPA/4). The Committee has initiated work on the simplification and improvement of the provisions on statistical reporting in the context of its review of the Agreement pursuant to Article XXIV:7(b). Statistics on procurements covered by the Agreement in 1996 and 1997 are awaited from Parties.</p>
<p>- "With a view to ensuring that the Agreement does not constitute an unnecessary obstacle to technical progress, parties shall consult regularly in the Committee regarding developments in the use of information technology in government procurement and shall, if necessary, negotiate modifications to the Agreement. These consultations shall in particular aim to ensure that the use of information technology promotes the aims of open, non-discriminatory and efficient government procurement through transparent procedures, that contracts covered under the Agreement are clearly identified and that all available information relating to a particular contract can be identified...." (Article XXIV:8)</p>	<p>Information technology issues have been a regular item on the agenda of first the Interim Committee (before the entry into force of the Agreement) and then in the Committee itself. This work has included the gathering of information on the use of information technology in government procurement as well as consideration of its implications for the Agreement and for international cooperation. More recently, the Committee has pursued this matter in the context of its work on simplification and improvement of the Agreement under the review pursuant to Article XXIV:7(b).</p>

Provision	Implementation
<p>- "The Committee shall review annually the implementation and operation of this Agreement taking into account the objectives thereof. The Committee shall annually inform the General Council of the WTO of developments during the periods covered by such reviews." (Article XXIV:7(a))</p> <p>- "Not later than the end of the third year from the date of entry into force of this Agreement and periodically thereafter, the Parties thereto shall undertake further negotiations, with a view to improving this Agreement and achieving the greatest possible extension of its coverage among all Parties on the basis of mutual reciprocity, having regard to the provisions of Article V relating to developing countries." (Article XXIV:7(b))</p>	<p>The Committee has held annual reviews of the implementation and operation of the Agreement under this provision and informed the General Council of developments annually.</p> <p>As agreed in its 1996 Report to the General Council, the Committee has initiated an early review, starting in 1997 with an examination of modalities, with a view to the implementation of Article XXIV:7(b) and (c) of the Agreement. The review will, in particular, cover the following elements: simplification and improvement of the Agreement, including, where appropriate, adaptation to advances in the area of information technology; expansion of the coverage of the Agreement; and elimination of discriminatory measures and practices which distort open procurement (GPA/8 and Add.1). The work on the review was initiated in February 1997 in informal consultations and on the basis of proposals by various Parties. The status of the discussion of the elements of the review is contained in an informal Checklist of issues which is regularly updated. An objective of the review is the expansion of the membership of the Agreement by making it more accessible to non-Parties. In this connection, a communication was sent by the Chairman of the Committee to the WTO Members, drawing their attention, as well as the attention of governments which are in the process of acceding to the WTO, to the review and inviting them to participate as observers in the meetings of the Committee (WT/L/206).</p>
<p><b>23. Decision on Measures in Favour of Least-Developed Countries</b></p> <p>- "[Ministers agree that:] Expeditious implementation of all special and differential measures taken in favour of least-developed countries including those taken within the context of the Uruguay Round shall be ensured through, <i>inter alia</i>, regular reviews." (Paragraph 2(i))</p>	<p>These reviews currently take place in the Committee on Trade and Development, which has conducted reviews at its meetings in September 1996 and November 1997.</p>

<p style="text-align: center;"><b>Provision</b></p>	<p style="text-align: center;"><b>Implementation</b></p>
<p>- "[Ministers] agree to keep under review the specific needs of the least-developed countries and to continue to seek the adoption of positive measures which facilitate the expansion of trading opportunities in favour of these countries." (Paragraph 3)</p>	<p>At their first Ministerial Conference in Singapore, Ministers, concerned by the problems of least-developed countries to respond to the challenges and opportunities offered by the multilateral trading system, agreed to a Comprehensive and Integrated WTO Plan of Action for the Least-Developed Countries; to seek to give it operational content; and to organize a meeting with UNCTAD and the ITC in 1997, with the participation of aid agencies, multilateral financial institutions and LDCs to foster an integrated approach to assisting these countries in enhancing their trading opportunities.</p> <p>In pursuance, the WTO, with the support and active participation of the IMF, ITC, UNCTAD, UNDP and the World Bank, organized a High-Level Meeting on Integrated Initiatives for Least-Developed Countries' Trade Development at the WTO on 27-28 October 1997 which addressed the issues of increased market access for least-developed countries and technical assistance to help them take advantage of such increased access and generally to improve their overall capacity to integrate into the trading system. The Meeting encouraged all WTO Members to keep under active review all options for improving market access for least-developed countries presented in the Comprehensive and Integrated WTO Plan of Actions for Least-Developed Countries, and to monitor the implementation of commitments made in this regard. The Meeting also recommended that a full report on the outcome and follow-up of the Meeting and announcements of implementation of autonomous market access measures and commitments in favour of least-developed countries be prepared by the Director-General and submitted to the Ministerial Conference in May 1998. A report by the Director-General on the steps that have been taken to build on the results of the High Level Meeting in support of the trade and trade-related activities of the LDCs has been prepared for the information of Ministers and circulated as document WT/MIN(98)/2.</p>

Provision	Implementation
<p><b>24. Declaration on the Contribution of the WTO to Achieving Greater Coherence in Global Economic Policymaking</b></p> <p>".... The World Trade Organization should therefore pursue and develop cooperation with the international organizations responsible for monetary and financial matters, while respecting the mandate, the confidentiality requirements and the necessary autonomy in decision-making procedures of each institution, and avoiding the imposition on governments of cross-conditionality or additional conditions." (Paragraph 5)</p>	<p>See under Section 2 above.</p>
<p><b>25. Decision on Notification Procedures</b></p> <p>- "The Council for Trade in Goods will undertake a review of notification obligations and procedures under the Agreements in Annex IA of the WTO Agreement. The review will be carried out by a working group, Membership in which will be open to all Members. The group will be established immediately after the date of entry into force of the WTO Agreement.</p> <p>The terms of reference of the working group will be ... to make recommendations to the Council for Trade in Goods not later than two years after the entry into force of the WTO Agreement." (Section III)</p>	<p>In February 1995, the Council for Trade in Goods established a Working Group on Notification Obligations and Procedures to carry out the tasks set out in the Decision. The Working Group submitted its report (G/L/112 and Add.1) in October 1996. At its meeting on 15 October 1996, the Council for Trade in Goods considered the report and took action on its recommendations as set out in G/C/M/14.</p> <p>The Council for Trade in Goods, <i>inter alia</i>, made the following recommendations to the General Council: (a) "to take the necessary steps to eliminate the notification obligations in the Decisions of the GATT 1947 CONTRACTING PARTIES relating to import licensing procedures"; and (b) "to consider the establishment, at an appropriate time, of a body with a mandate to review the notification obligations and procedures throughout the WTO Agreement. Alternatively, consideration might be given to the establishment of a body, or the extension/modification of the mandate of the current Working Group, to conduct, at an appropriate time, a further comprehensive review of the notification obligations and procedures in the agreements in Annex IA of the WTO Agreement. It was suggested that future work also encompass matters relating to the Central Registry of Notifications, electronic transmission of notifications and further work on the notifications handbook" (G/L/134, Section II). In February 1998, in pursuance of these recommendations, the General Council adopted a decision to eliminate the notification obligations relating to import</p>

Provision	Implementation
	<p>licensing procedures in the relevant Decision of the CONTRACTING PARTIES to the GATT 1947 and, on the basis of discussions held by the former Chairman of the Working Group, agreed that the recommendation of the Council for Trade in Goods in sub-paragraph (b) be kept under review and reverted to at a future date as appropriate.</p>
<p><b>26. Decision on Measures Concerning the Possible Negative Effects of the Reform Programme on Least-Developed and Net Food-Importing Developing Countries</b></p>	
<p>- "The provisions of this Decision will be subject to regular review by the Ministerial Conference, and the follow-up to this Decision shall be monitored, as appropriate, by the Committee on Agriculture." (Paragraph 6)</p>	<p>The follow-up to the Decision has been monitored by the Committee at each of its regular November meetings. This annual monitoring exercise is conducted on the basis of notifications relating, <i>inter alia</i>, to actions taken by developed country Members regarding the quantity and concessionality of food aid, as well as technical and financial assistance, provided to the 48 least-developed and to the 18 developing country Members which are currently listed in G/AG/5/Rev.2 as net food-importing developing countries. Relevant observer international organizations also contribute to this annual monitoring exercise, including the IMF and the World Bank with respect to access to their facilities for addressing short-term difficulties in financing normal levels of commercial imports of basic foodstuffs.</p> <p>Specific recommendations were adopted by the Singapore Ministerial Conference on the implementation of the Decision (G/L/125, paragraph 18 refers), in particular with respect to negotiations on international food aid commitment levels and related concessionality guidelines. In response, the Food Aid Committee in London decided, in December 1997, to extend the life of the Food Aid Convention, 1995, by one year to 30 June 1999 and to open the Convention for renegotiation. In this endeavour, FAC members have expressed their intention to maintain, as appropriate, a dialogue with food aid recipients,</p>

Provision	Implementation
	<p>potential FAC members and relevant international organizations. Progress in these negotiations is kept under review at each of the regular meetings of the Committee on Agriculture. The Singapore Ministerial Conference recommendations also confirm, <i>inter alia</i>, the commitment to ensure that appropriate provision is made for differential treatment in favour of least-developed and net food-importing developing countries in any agreement relating to agricultural export credits.</p>
<p><b>27. Decision on Anti-Circumvention</b></p> <p>- "Ministers,</p> <p><i>Noting</i> that while the problem of circumvention of anti-dumping duty measures formed part of the negotiations which preceded the Agreement on Implementation of Article VI of GATT 1994, negotiators were unable to agree on specific text,</p> <p><i>Mindful</i> of the desirability of the applicability of uniform rules in this area as soon as possible,</p> <p><i>Decide</i> to refer this matter to the Committee on Anti-Dumping Practices established under that Agreement for resolution."</p>	<p>Discussions on this subject have been held in an Informal Group on Anti-Circumvention established by the Committee on Anti-Dumping Practices in April 1997, which is conducting ongoing discussions under a framework agreed by Members.</p>
<p><b>28. Decision on Review of Article 17.6 of the Agreement on Implementation of Article VI of GATT 1994</b></p>	
<p>- "The standard of review in paragraph 6 of Article 17 of the Agreement on Implementation of Article VI of GATT 1994 shall be reviewed after a period of three years with a view to considering the question of whether it is capable of general application".</p>	<p>The review has to be conducted after a period of three years (presumably from 1 January 1995). To date, there have been no decisions applying the standard of review in Article 17.6.</p>

Provision	Implementation
<p><b>29. Decision on Trade in Services and the Environment</b></p> <p>- "[The Council for Trade in Services decides as follows:] In order to determine whether any modification of Article XIV of the Agreement is required to take account of such measures, to request the Committee on Trade and Environment to examine and report, with recommendations if any, on the relationship between services trade and the environment including the issue of sustainable development. The Committee shall also examine the relevance of inter-governmental agreements on the environment and their relationship to the Agreement." (Paragraph 1)</p>	<p>As part of its work under item 9 of its work programme, namely "The work programme envisaged in the Decision on Trade in Services and the Environment", the Committee on Trade and Environment has examined and reported on this issue, in particular in paragraphs 210 and 211 of WT/CTE/1.</p>
<p>- "The Committee shall report the results of its work to the first biennial meeting of the Ministerial Conference after the entry into force of the Agreement Establishing the World Trade Organization." (Paragraph 2)</p>	<p>The Committee reported to the Singapore Ministerial Conference in document WT/CTE/1.</p>
<p><b>30. Decision on Negotiations on Movement of Natural Persons</b></p> <p>- "The negotiating group shall hold its first negotiating session no later than 16 May 1994. It shall conclude these negotiations and produce a final report no later than six months after the entry into force of the Agreement Establishing the World Trade Organization." (Paragraph 3)</p>	<p>The Negotiating Group on Movement of Natural Persons concluded its work on 28 July 1995. The commitments resulting from the negotiations were annexed to the Third Protocol to the GATS. 20 schedules representing 20 Members were annexed to the Protocol. The Third Protocol entered into force on 27 July 1996 for the majority of the Members concerned.</p>

Implementation	Provision
<p>The negotiations on financial services have been extended for the second time. The Council for Trade in Services adopted the Second Decision on Financial Services on 21 July 1995 to extend the negotiations until December 1997. These negotiations were concluded on 12 December 1997. The results of the negotiations are annexed to the Fifth Protocol to the GATS. The Protocol is open for acceptance until 29 January 1999. 56 Schedules representing 70 Members are annexed to the Fifth Protocol. The Protocol shall enter into force upon acceptance of all Members who have annexed commitments to it.</p>	<p>31. <b>Decision on Financial Services</b></p> <p>- "At the conclusion of a period ending no later than six months after the date of entry into force of the WTO Agreement, Members shall be free to improve, modify or withdraw all or part of their commitments in this sector without offering compensation, notwithstanding the provisions of Article XXI of the General Agreement on Trade in Services. At the same time Members shall finalize their positions relating to MFN exemptions in this sector, notwithstanding the provisions of the Annex on Article II Exemptions. From the date of entry into force of the WTO Agreement and until the end of the period referred to above, exemptions listed in the Annex on Article II Exemptions which are conditional upon the level of commitments undertaken by other participants or upon exemptions by other participants will not be applied." (Paragraph 1)</p>
<p>See under previous indent.</p>	<p>- "The Committee on Trade in Financial Services shall monitor the progress of any negotiations undertaken under the terms of this Decision and shall report thereon to the Council for Trade in Services no later than four months after the date of entry into force of the WTO Agreement." (Paragraph 2)</p>
<p>The negotiations on maritime transport were suspended on 28 June 1996 to be resumed with the commencement of the comprehensive round of negotiations on services in accordance with Article XIX of the GATS. The negotiations shall be concluded no later than at the end of that round.</p>	<p>32. <b>Decision on Negotiations on Maritime Transport Services</b></p> <p>- "The NGMTS shall hold its first negotiating session no later than 16 May 1994. It shall conclude these negotiations and make a final report no later than June 1996. The final report of the NGMTS shall include a date for the implementation of results of these negotiations." (Paragraph 4)</p>
<p>The negotiations on basic telecommunications were concluded on 15 February 1997. The commitments resulting from the negotiations were annexed to the Fourth Protocol to the GATS. 55 Schedules representing 69 Members were annexed to the Protocol. The Fourth Protocol entered into force on 5 February 1998.</p>	<p>33. <b>Decision on Negotiations on Basic Telecommunications</b></p> <p>- "The NGBT shall hold its first negotiating session no later than 16 May 1994. It shall conclude these negotiations and make a final report no later than 30 April 1996. The final report of the NGBT shall include a date for the implementation of results of these negotiations." (Paragraph 5)</p>

Provision	Implementation
<p><b>34. Decision on Professional Services</b></p> <p>- "... A Working Party on Professional Services shall be established to examine and report, with recommendations, on the disciplines necessary to ensure that measures relating to qualification requirements and procedures, technical standards and licensing requirements in the field of professional services do not constitute unnecessary barriers to trade." (Paragraph 1)</p> <p>- "As a matter of priority, the Working Party shall make recommendations for the elaboration of multilateral disciplines in the accountancy sector, so as to give operational effect to specific commitments ..." (Paragraph 2)</p>	<p>See under Section 18 above, first indent.</p> <p>See under Section 18 above, first indent.</p>
<p><b>35. Decision on the Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes</b></p> <p>- "[Ministers] invite the Ministerial Conference to complete a full review of dispute settlement rules and procedures under the World Trade Organization within four years after the entry into force of the Agreement Establishing the World Trade Organization, and to take a decision on the occasion of its first meeting after the completion of the review, whether to continue, modify or terminate such dispute settlement rules and procedures."</p>	<p>In a first stage, delegations wishing to do so are invited to submit informal suggestions to the Chairman of the Dispute Settlement Body with respect to the issues to be taken up in the context of the review. In early June 1998, the DSB will hold an informal meeting to take stock of the suggestions received and to discuss how to proceed further.</p>
<p><b>36. Decision on Trade and Environment</b></p> <p>- "[Ministers decide] to direct the first meeting of the General Council of the WTO to establish a Committee on Trade and Environment open to all Members of the WTO to report to the first biennial meeting of the Ministerial Conference after the entry into force of the WTO when the work and terms of reference of the Committee will be reviewed, in the light of recommendations of the Committee".</p>	<p>The Committee's report to the Singapore Ministerial Conference was presented and endorsed by the Ministers (WT/CTE/1). As directed by the Singapore Ministerial Declaration (WT/MIN(96)/DEC), the Committee on Trade and Environment has continued to work with the mandate and terms of reference contained in the Marrakesh Ministerial Decision on Trade and Environment. All items of the work programme set out in the Ministerial Decision on Trade and Environment are on the agenda of the Committee in accordance with the recommendations contained in the Report of the CTE to the Singapore Ministerial Conference. In order to broaden and deepen the discussions, a thematic approach has been followed so as to allow all items to be addressed in a systematic manner.</p>