



Committee on Market Access

STATUS OF HS TRANSPOSITIONS

REPORT BY THE SECRETARIAT¹

Revision

This report by the Secretariat seeks to provide an overview of the overall state of play of the different exercises to transpose the WTO Schedules of concessions to take account of amendments of the Harmonized System (hereafter referred to as "HS Transpositions"). It complements the existing reports on different aspects of the changes to the Schedules of concessions.²

1. BACKGROUND

Each WTO Member has a Schedule of concessions³, sometimes referred to as a "Goods Schedule", which is either annexed to the Marrakesh Protocol to the GATT 1994 or to a Protocol of Accession. Following the entry into force of the Harmonized System (HS) on 1 January 1988 (HS88), the pre-WTO Schedules of those GATT Contracting Parties that were also contracting parties to the HS Convention were required to be transposed into the HS nomenclature.⁴ The GATT Committee on Tariff Concessions developed procedures to this end.⁵

Since then, the World Customs Organization (WCO) has adopted partial amendments to the Harmonized System Convention which came into force on 1 January 1992 (HS92), 1 January 1996 (HS96), 1 January 2002 (HS2002), 1 January 2007 (HS2007), 1 January 2012 (HS2012), 1 January 2017 (HS2017), and on 1 January 2022 (HS2022).

With a view to keeping the authentic texts of the Schedules of concessions up to date and in conformity with the national customs tariff, GATT contracting parties and WTO Members have adopted a series of Decisions to transpose the Schedules of concessions in order to reflect the amendments to the HS. These transposition procedures require Members to update the nomenclature used to express their concessions, including the bound duties, in their Schedules of concessions, thereby allowing a comparison with their MFN applied duties.

2. PROCEDURES AND REPORTS BY THE SECRETARIAT

Since the WTO Agreement entered into force, Members followed one pre-WTO procedure to transpose their Schedules of concessions into HS96 and have adopted eight Decisions relating to HS Transpositions. The following is a list of the different procedures and reports by the Secretariat describing the status of the different transposition procedures:

¹ This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members or to their rights and obligations under the WTO.

² For example, the "Situation of Schedules of WTO Members" that periodically circulate under the G/MA/W/23/Rev document series and the "Factual Report on the Status of Renegotiations under Article XXVIII of the GATT 1994" that periodically circulate under the G/MA/123/Rev document series.

³ See Article XI of the WTO Agreement.

⁴ Article 3 of the HS Convention obliges HS contracting parties to ensure that their customs tariff and statistical nomenclatures are in conformity with the Harmonized System. It is to be noted that those GATT Contracting Parties that were not contracting parties to the HS, but nevertheless applied the HS in their national customs tariff, also undertook this exercise in order to keep the authentic texts of their Schedules up to date and in conformity with their national customs tariff.

⁵ Decision of 12 July 1983, GATT BISD 30S/17.

HS amendment	HS transposition procedures	Status report by the Secretariat (last version)
HS96	<p>"Procedures to Implement Changes in the Harmonized System", Decision of 8 October 1991, Annex to GATT document L/6905, GATT BISD 39S/300.</p> <p>"Procedures Leading to the Verification and Certification of HS96 Changes Relating to the Schedules of 64 Members", Decision of 27 May 2009, WT/L/756.</p>	<p>G/MA/TAR/2/Rev.47</p> <p>JOB/MA/41/Rev.10</p>
HS2002	<p>"Concessions Under the Harmonized Commodity Description and Coding System – A Procedure for Introduction of Harmonized System 2002 Changes to Schedules of Concessions", Decision of 18 July 2001, WT/L/407.</p> <p>Note: <i>This Decision was replaced and superseded by WT/L/605.</i></p> <p>"A Procedure for the Introduction of Harmonized System 2002 Changes to Schedules of Concessions using the Consolidated Tariff Schedules (CTS) Database", Decision of 15 February 2005, WT/L/605.</p> <p>"Amendment to the procedures leading to the certification of HS2002 changes", Decision of 14 December 2010, WT/L/807.</p>	<p>G/MA/TAR/4/Rev.8</p> <p>JOB/MA/42/Rev.26</p>
HS2007	<p>"A Procedure for the Introduction of Harmonized System 2007 Changes to Schedules of Concessions using the Consolidated Tariff Schedules (CTS) Database", Decision of 15 December 2006, WT/L/673.</p> <p>"Amendment to the procedures leading to the certification of HS 2007 changes", Decision of 30 November 2011, WT/L/830.</p>	<p>JOB/MA/104/Rev.33</p>
HS2012	<p>"A Procedure for the Introduction of Harmonized System 2012 changes to schedules of concessions using the Consolidated Tariff Schedules (CTS) Database", Decision of 30 November 2011, WT/L/831.</p>	<p>JOB/MA/129/Rev.19</p>
HS2017	<p>"A Procedure for the Introduction of Harmonized System 2017 changes to schedules of concessions using the Consolidated Tariff Schedules (CTS) Database", Decision of 30 November 2011, WT/L/995.</p>	<p>JOB/MA/143/Rev.10</p>
HS2022	<p>"A Procedure for the Introduction of Harmonized System 2022 changes to schedules of concessions using the Consolidated Tariff Schedules (CTS) Database", Decision of 23 November 2021, WT/L/1123.</p>	

Source: WTO Secretariat.

3. STAGES OF THE ONGOING TRANSPOSITION PROCEDURES

While the different HS Transpositions since 2005 are contained in a wide range of Decisions as listed above, they are all based on similar steps that can be summarized as follows:

Step	Description
Step 1: Preparation of the draft HS transposition file	Since 2005, the Committee on Market Access decided ⁶ that the Secretariat would undertake the HS2002 transposition of the Schedules of developing country Members, except for those who decided to prepare their own transposition. Developed country Members were required to undertake their own transposition. The same approach was taken in the HS 2007 and HS 2012 transpositions. For HS 2017 and HS 2022, there is no more distinction between developed and developing countries. Thus, the Secretariat shall transpose the Schedules of all Members, except for those who decide to prepare their own transposition. Members that decide to undertake their own transposition shall submit all the required information to the Secretariat in electronic form. ⁷
Step 2: Review by the Secretariat	For Members that prepared their own transposition file, the Secretariat is required to review it.
Step 3: The Secretariat consults with the Member concerned	If the Secretariat prepared the transposition file, it is sent to the Member concerned for review and approval. If the Member prepared its own transposition file, the Secretariat provides comments to the Member, if any.
Step 4: Release for review by other Members	Once the technical issues have been cleared between the Member concerned and the Secretariat, or in the absence of a response from the Members for whom the Secretariat prepared the file, the transposition file is released for multilateral review by the other Members. These files are posted on the Tariff Analysis Online (TAO) Facility ⁸ and an official notice is given to Members in a document of the corresponding G/SECRET/HSXX document series. The files must be available for review for at least six weeks before they can be considered in the HS multilateral review.
Step 5: HS multilateral review	The transposition files are reviewed at an informal meeting of the Committee on Market Access referred to as "HS Multilateral Reviews". The transposition files are considered approved once there are no comments pending on the file. Sometimes, the files are approved on an <i>ad referendum</i> basis, with additional time for comments. In case there are comments, the concerned Members meet bilaterally and inform the Committee of their progress. In case changes to the transposition file are required, a revised transposition file is prepared by the Secretariat and it is released again for review by the other Members (Step 4).
Step 6: Circulation pursuant to the 1980 Procedures	Once a transposition file has been approved at an HS multilateral review and there are no comments pending, the file is circulated by the Secretariat under the 1980 Procedures for Modification and Rectification of Schedules ⁹ in the G/MA/TAR/RS document series. Under the 1980 Procedures, Members are given a three-month period for review and objections.
Step 7: Certification	Once the three-month period has lapsed, and in the absence of objections, the Director General certifies the changes of the transposition, which are circulated in the WT/Let/ document series.

⁶ Document WT/L/605 of 2 March 2005.

⁷ Document WT/L/673 of 18 December 2006 for HS 2007, document WT/L/831 of 5 December 2011 for the HS2012 transposition, document WT/L/995 of 7 December 2016 for the HS2017 transposition, and document WT/L/1123 of 23 November 2021 for the HS2022 transposition.

⁸ HS transposition files are accessible through Tariff Analysis Online (TAO) Facility: <https://tao.wto.org>. Select Download Data, then Database Export, then CTS Transposition, select a Reporting country and add to export list, then Export in MS Access or Excel format.

⁹ Decision of 26 March 1980, GATT document [L/4962](#).

4. OVERALL STATUS OF THE HS TRANSPOSITIONS

As of 27 September 2023, the overall situation of each HS transposition procedure can be summarized as follows (each Schedule of concessions is counted once):

Step	HS96	HS2002	HS2007	HS2012	HS2017
1. Preparation of the draft HS transposition file	1 by the Member concerned (under L/6905)	1 by the Member concerned None pending by the Secretariat	8 by the Members concerned 2 pending by the Secretariat (1 is awaiting conclusion of HS2002)	9 by the Members concerned 15 pending by the Secretariat (13 awaiting conclusion of HS2007 and/or HS2002)	4 by the Members concerned 30 pending by the Secretariat
2. Review by the Secretariat	-	-	1	1	-
3. The Secretariat is consulting with the Member concerned	-	-	1	1	3
4. Files released for review by other Members, but not yet examined	-	-	-	-	3
5. Pending in an HS multilateral review due to reservations or approved <i>ad referendum</i>	-	-	-	2	9
6. Following the 1980 Procedures, but not yet certified	-	1	-	2	2
7. Certified transpositions	104	115	112	102	83
Note: Members with a Schedule of concessions annexed to a Protocol of Accession or that submitted a full Schedule under the 1980 Procedures in a newer version of the HS nomenclature (i.e. no transposition is required).	31	19	12	4	2 ¹⁰

Note: The total number of Schedules of concessions varies over the years due to accessions to the WTO and enlargements of the European Union, so the numbers across the columns are not necessarily comparable. The table does not take account of Schedules of concessions that have been withdrawn.

The Annex provides a detailed overview of the status of the HS transpositions for each Member. There is no column for HS2022 as the transposition exercise has not yet started.

¹⁰ On 17 October 2017, the European Union circulated a draft EU-28 Schedule, which takes into account the HS2007, HS2012, and HS2017 transpositions. See documents G/MA/TAR/RS/506 and its addenda. Reservations were introduced. The United Kingdom withdrew from the European Union as of 1 February 2020. The United Kingdom submitted a full Schedule in HS2017; see documents G/MA/TAR/RS/570 and its addenda. Reservations were introduced.

ANNEX
STATUS OF THE HS TRANSPOSITION PROCEDURES, BY MEMBER
(AS OF 27 SEPTEMBER 2023)

Member	HS96	HS 2002	HS 2007	HS2012	HS2017
Afghanistan	-	-	-	PA	Certified
Albania	PA	Certified	Certified	Certified	Certified
Angola	Certified	Certified	Certified	Certified	Certified
Antigua and Barbuda	Certified	Certified	Certified	Certified	Certified
Argentina	Certified	Certified	Pending-Member	Pending-Prev	
Armenia	PA	Certified	Certified	Reservations	
Australia ¹	Certified	Certified	Certified	Certified	Pending-Sec
Bahrain, Kingdom of	Certified	Certified	Certified	Certified	Certified
Bangladesh	Certified	Certified	Certified	Certified	For review
Barbados	Certified	Certified	Certified	Certified	Certified
Belize	Certified	Certified	Certified	Certified	Certified
Benin	Certified	Certified	Certified	Certified	Certified
Bolivia, Plurinational State of	Certified	Certified	Certified	Pending_Member ²	
Botswana	Certified	Certified	Certified	Certified	Certified
Brazil	Certified	Certified	Pending-Member	Pending-Prev	
Brunei Darussalam	Certified	Certified	Certified	Certified	Certified
Burkina Faso	Certified	Certified	Certified	Certified	Certified
Burundi	Certified	Certified	Certified	Certified	Certified
Cabo Verde	-	-	PA	Certified	Certified
Cambodia	PA	Certified	Certified	Certified	Certified
Cameroon	Certified	Certified	Certified	Certified	Certified
Canada	Certified	Certified	Certified	Certified	Pending-Member
Central African Rep.	Certified	Certified	Certified	Certified	Certified
Chad	Certified	Certified	Certified	Certified	Certified
Chile	Certified	Certified	Certified	Certified	Certified
China	PA	1980 Procedures	Pending-Prev	Pending-Prev	
Colombia	Certified	Certified	Certified	1980 Procedures	
Congo, Dem. Rep.	Certified	Certified	Certified	Certified	Certified
Congo, Republic of	Certified	Certified	Certified	Certified	Certified
Costa Rica	Certified	Certified	Certified	Pending-Prev	
Côte d'Ivoire	Certified	Certified	Certified	Certified	Certified
Cuba	Certified	Certified	Certified	Certified	Certified
Djibouti	Certified	Certified	Certified	Certified	Certified
Dominica	Certified	Certified	Certified	Certified	Certified
Dominican Republic	Certified	Certified	Consulting	Pending-Prev	
Ecuador	Certified	Certified	Certified	Approved	
Egypt	Certified	Certified	Certified	Certified	Reservations

¹ Australia requested the Secretariat to prepare its draft HS2017 transposition file.

² The HS2012 file of Bolivia was approved during an HS multilateral review and the draft changes were circulated under the 1980 Procedures (G/MA/TAR/RS/465). Further to the circulation of document G/MA/TAR/RS/465, Bolivia provided comments and the Secretariat replied with comments. The Secretariat is waiting for a reply from Bolivia.

Member	HS96	HS 2002	HS 2007	HS2012	HS2017
El Salvador	Certified	Certified	Certified	Certified	Reservations
Eswatini	Certified	Certified	Certified	Certified	Certified
European Union	Certified	Certified	<i>Ad hoc</i>	<i>Ad hoc</i>	<i>Ad hoc</i> ³
Fiji	Certified	Certified	Certified	Certified	Certified
Gabon	Certified	Certified	Certified	Certified	For Review
The Gambia	Certified	Certified	Certified	Certified	Certified
Georgia	PA	Certified	Certified	Certified	Certified
Ghana	Certified	Certified	Certified	Certified	Certified
Grenada	Certified	Certified	Certified	Certified	Certified
Guatemala	Certified	Certified	Certified	Pending-Prev	
Guinea	Certified	Certified	Certified	Certified	Certified
Guinea-Bissau	Certified	Certified	Certified	Certified	Certified
Guyana	Certified	Certified	Certified	Certified	Certified
Haiti	Certified	Certified	Certified	Certified	Certified
Honduras	Certified	Certified	Certified	Certified	Certified
Hong Kong, China	Certified	Certified	Certified	Certified	Pending-Member
Iceland	Certified	Certified	Pending-Member	Pending-Prev	
India	Certified	Certified	Certified	Reservations	
Indonesia	Certified	Certified	Pending-Member	Pending-Prev	
Israel	Certified	Certified	Certified	Certified	Certified
Jamaica	Certified	Certified	Certified	Certified	Certified
Japan	Certified	Certified	Pending-Member	Pending-Prev	
Jordan	PA	Certified	Certified	Certified	Certified
Kazakhstan	-	-	PA	Pending-Sec	
Kenya	Certified	Certified	Certified	Certified	Certified
Korea	Certified	Certified	Certified	Pending-Member	
Kuwait, the State of	Certified	Certified	Certified	Certified	Certified
Kyrgyz Republic	PA	Certified	Certified	Pending-Sec	
Lao People's Dem. Rep.	-	PA	Certified	Certified	Certified
Lesotho	Certified	Certified	Certified	Certified	Certified
Liberia	-	-	-	PA	Certified
Macao, China	Certified	Certified	Certified	Certified	Certified
Madagascar	Certified	Certified	Certified	Certified	Certified
Malawi	Certified	Certified	Certified	Certified	Certified
Malaysia	Certified	Certified	Pending-Member	Pending-Prev	
Maldives	Certified	Certified	Certified	Certified	Certified
Mali	Certified	Certified	Certified	Certified	Certified
Mauritania	Certified	Certified	Certified	Certified	Certified
Mauritius	Certified	Certified	Certified	Certified	Certified
Mexico	Certified	Certified	Certified	Pending-Member	
Moldova, Republic of	PA	Certified	Certified	Certified	For Review
Mongolia	PA	Certified	Certified	Certified	Certified
Montenegro	-	-	PA	Certified	Certified

³ The European Union circulated a draft EU-28 Schedule, which takes into account the HS2007, HS2012, and HS2017 transpositions. See documents G/MA/TAR/RS/506 and its addenda. Reservations were introduced.

Member	HS96	HS 2002	HS 2007	HS2012	HS2017
Morocco	Certified	Certified	Sec Review	Sec Review	
Mozambique	Certified	Certified	Certified	Certified	Certified
Myanmar	Certified	Certified	Certified	Certified	Certified
Namibia	Certified	Certified	Certified	Certified	Certified
Nepal	-	PA	Certified	Certified	Certified
New Zealand	Certified	Certified	Certified	Certified	Pending-Member
Nicaragua	Certified	Certified	Certified	Certified	Certified
Niger	Certified	Certified	Certified	Certified	Certified
Nigeria	Certified	Certified	Certified	Certified	Certified
North Macedonia	-	PA	Certified	Certified	<i>Ad referendum approval</i>
Norway	Certified	Certified	Certified	Certified	Consulting
Oman	PA	Certified	Certified	Certified	Pending-Member
Pakistan	Certified	Certified	Certified	Certified	Certified
Panama	Certified	Certified	Certified	Certified	1980 Procedures
Papua New Guinea	Certified	Certified	Certified	Certified	Certified
Paraguay	Certified	Certified	Certified	Pending-Member	
Peru	Certified	Certified	Certified	Certified	Certified
Philippines	Certified	Certified	Certified	Pending-Member	
Qatar	PA	Certified	Certified	Certified	Reservations
Russian Federation	-	-	PA	Pending-Member	Pending-Prev
Rwanda	Certified	Certified	Certified	Certified	Certified
Saint Kitts and Nevis	Certified	Certified	Certified	Certified	Certified
Saint Lucia	Certified	Certified	Certified	Certified	Certified
Saint Vincent and the Grenadines	Certified	Certified	Certified	Certified	Certified
Samoa	-	-	PA	Certified	Certified
Saudi Arabia, Kingdom of	-	PA	Certified	Certified	<i>Ad referendum approval</i>
Senegal	Certified	Certified	Certified	Certified	Certified
Seychelles	-	-	PA	Certified	Certified
Sierra Leone	Certified	Certified	Certified	Certified	Certified
Singapore	Certified	Certified	Certified	Pending-Member	Pending-Prev
Solomon Islands	Certified	Certified	Certified	Certified	Certified
South Africa	Certified	Certified	Certified	Certified	Certified
Sri Lanka	Certified	Certified	Certified	Certified	1980 Procedures
Suriname	Certified	Certified	Certified	Certified	Certified
Switzerland-Liechtenstein	Certified	Certified	Certified	Consulting	Consulting
Chinese Taipei	PA	Certified	Certified	Certified	Consulting
Tajikistan	-	-	PA	Certified	Certified
Tanzania	Certified	Certified	Certified	Certified	Certified
Thailand	Certified	Certified	Certified	Pending-Member	
Togo	Certified	Certified	Certified	Certified	Certified
Tonga	-	PA	Certified	Certified	Certified
Trinidad and Tobago	Certified	Certified	Certified	Certified	1980 Procedures

Member	HS96	HS 2002	HS 2007	HS2012	HS2017
Tunisia	Certified	Certified	Pending-Member	Pending-Prev	
Türkiye ⁴	Certified	Certified	Pending-Member ⁵	Pending-Prev	
Uganda	Certified	Certified	Certified	Certified	Certified
Ukraine	-	PA	Certified	Certified	1980 Procedures
United Arab Emirates	Certified	Certified	Certified	Certified	Certified
United Kingdom	-	-	-	-	<i>Ad hoc</i> ⁶
United States	Certified	Certified	Certified	Pending_Member	
Uruguay	Certified	Certified	Certified	Certified	Reservations
Vanuatu	-	-	PA	Certified	Certified
Venezuela, Bolivarian Rep. of	Pending-Member ⁷	Pending-Member	Pending-Prev	Pending-Prev	
Viet Nam	-	PA	Certified	Certified	Reservations
Yemen	-	PA	Certified	Certified	Certified
Zambia	Certified	Certified	Certified	Certified	Certified
Zimbabwe	Certified	Certified	Certified	Certified	Certified

Source: WTO Secretariat records. For more details on a particular transposition procedure, see the relevant Secretariat report listed in section 2, page 2 of this report.

⁴ Türkiye informed the Secretariat it would prepare its own HS2022 transposition file.

⁵ The HS2007 file of Türkiye was approved during an HS multilateral review and the draft changes were circulated under the 1980 Procedures (G/MA/TAR/RS/561). After the circulation of document G/MA/TAR/RS/561, Türkiye provided new submissions on 15 July 2019 and on 18 March 2020. The Secretariat replied with a detailed verification report on 21 April 2023.

⁶ The United Kingdom submitted a full Schedule in HS2017, see document G/MA/TAR/RS/570 and its addenda. Reservations were raised.

⁷ The HS96 transposition procedures in G/SECRET/HS96/12 remains uncertified due to errors found in the documentation.

Symbols used in the table:

Step	Symbol	Description
1.a	Pending-Sec	The draft HS transposition file has not been prepared by the Secretariat
	Pending-Prev	The Secretariat cannot prepare the draft HS transposition file because a previous procedure has first to be completed
	Pending-Member	The Member has to submit a draft HS transposition file or the Member has yet to respond to questions by the Secretariat
1.b	Member sub	Draft HS transposition file was prepared by the Member and submitted to the Secretariat, but it has not yet been reviewed
2	Sec Review	The Secretariat is in the process of reviewing a draft HS transposition file that was submitted by a Member
3	Consulting	The Secretariat is in the process of consulting a draft or providing comments on an HS transposition file with the Member concerned
4	For Review	The draft HS transposition file has been released for review, but has not yet been examined in an HS multilateral review
	<i>Ad referendum</i> approval	The files were approved <i>ad referendum</i> during an HS multilateral review and will be considered to be approved unless comments are submitted within a deadline
5	Reservations	The draft HS Transposition file was examined in a multilateral review, but reservations are pending
6	1980 Procedures	The Transposition file was approved during an HS multilateral review, and the draft changes were circulated under the 1980 Procedures (G/MA/TAR/RS)
7	Certified	Certified by the Director-General (WT/Let)
	<i>Ad hoc</i>	The transposition is contained in a separate procedure under the 1980 Procedures
	PA	Schedule annexed to the Member's Protocol of Accession is in the relevant nomenclature
	-	Not applicable