



**Committee on Market Access**

**SITUATION OF SCHEDULES OF WTO MEMBERS**

NOTE BY THE SECRETARIAT<sup>1</sup>

*Revision*

It was agreed at the Market Access Committee meeting of 22 June 1999 that Annex II of document G/MA/63, setting out the situation of schedules of WTO Members, would be updated periodically.<sup>2</sup> In this connection, please find attached an update of the status of Members' schedules incorporating information up to 10 May 2019. The introductory text contained in Annex II of the original document G/MA/63 has been updated to take into account developments since the last revision.

**1 INTRODUCTION**

1.1. Each WTO Member has a Schedule of concessions<sup>3</sup>, 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<sup>4</sup>. The Uruguay Round Schedules of some Members incorporate by reference concessions pre-dating the Uruguay Round or indicated that the new concessions are "without prejudice" to their GATT Schedule and, as a result, many of these concessions remain valid under the WTO.<sup>5</sup> Although it is frequent to refer to "the" Schedule of a Member, tariff and other concessions can be contained in several legal instruments that, together, set out that Member's obligations.

1.2. The attached table reflecting the current situation of schedules of WTO Members has been prepared for information purposes in order to assist, *inter alia*, the project team in the Secretariat updating the CTS files into HS1996<sup>6</sup>, HS2002<sup>7</sup>, HS2007<sup>8</sup>, HS2012<sup>9</sup> and HS2017<sup>10</sup>. The pending work

<sup>1</sup> 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.

<sup>2</sup> See G/MA/M/19, paragraph 4.1.

<sup>3</sup> Paragraph 1 of the Marrakesh Protocol to the GATT 1994 provides: "The schedule annexed to this Protocol relating to a Member shall become a Schedule to GATT 1994 relating to that Member on the day on which the WTO Agreement enters into force for that Member." This usage followed the convention in earlier GATT 1947 tariff protocols under which a "schedule" of proposed concessions became a legally-binding "Schedule" upon its entry into force. See also Article XI of the WTO Agreement.

<sup>4</sup> Certain commitments are not reflected in the Schedules. For example, supporting Tables relating to commitments on agricultural products (AGST Supporting Tables) and specifically identified in Part IV of the Schedules annexed to the Marrakesh Protocol can be found in WTO document series G/AG/AGST. Supporting Tables of acceded Members are now circulated in the WT/ACC or WT/ACC/SPEC document series. These documents can be obtained from the WTO website [http://www.wto.org/english/tratop\\_e/agric\\_e/supporting\\_tables\\_e.htm](http://www.wto.org/english/tratop_e/agric_e/supporting_tables_e.htm).

<sup>5</sup> The situation of Pre-Uruguay Round schedules can be found in GATT documents TAR/W/7 and TAR/W/85.

<sup>6</sup> Decision of 27 May 2009 (WT/L/756), Procedures Leading to the Verification and Certification of HS96 Changes Relating to the Schedules of 64 Members.

<sup>7</sup> Decision of 15 February 2005 (WT/L/605), A Procedure for the Introduction of Harmonized System 2002 Changes to Schedules of Concessions Using the Consolidated Tariff Schedules (CTS) Database.

<sup>8</sup> Decision of 15 December 2006 (WT/L/673), A Procedure for the Introduction of Harmonized System 2007 Changes to Schedules of Concessions Using the Consolidated Tariff Schedules (CTS) Database.

<sup>9</sup> Decision of 30 November 2011 (WT/L/831), Procedure for the Introduction of Harmonized System 2012 Changes to Schedules of Concessions Using the Consolidated Tariff Schedule (CTS) Database.

<sup>10</sup> Decision of 7 December 2016 (WT/L/995), Procedure for the Introduction of Harmonized System 2017 Changes to Schedules of Concessions Using the Consolidated Tariff Schedule (CTS) Database.

on Schedules of concessions derives from obligations related to the introduction of the Harmonized System and its subsequent amendments, the results of the Uruguay Round, technical modifications or rectifications to the schedules, as well as renegotiations under Article XXVIII of the GATT 1994. Some background information on these issues has been provided for ease of reference.

1.3. The table consists of the following columns:

**Column 1:** Indicates the item number in the table.

**Column 2:** Lists the WTO Members in alphabetical order, in accordance with document WT/INF/43/Rev.22. It also indicates whether or not the Member is a party to the Harmonized System Convention.

**Column 3:** Indicates the Roman numeral assigned to the Member's schedule. Its equivalent Arabic numeral is included in parenthesis for ease of reference.

**Column 4:** Indicates the situation of the Pre-Uruguay Round schedule, if any.

**Column 5:** Indicates whether the schedule is annexed to the "Marrakesh Protocol to the GATT 1994" (MP) or to a Protocol of Accession (PA). The date of accession and references to the relevant documentation is included for the latter.

**Column 6:** Provides information on the transposition of Uruguay Round schedules into the Harmonized System and its subsequent amendments. In the case of Members having acceded after 1 January 1995, it also indicates the tariff nomenclature used in the Schedule annexed to its protocol of accession.

**Column 7:** Provides information on the rectifications/modifications undertaken by the Member, if any.

**Column 8:** Provides information on renegotiations under Article XXVIII of the GATT 1994 initiated by the Member, if any. For additional information on these procedures, please refer to G/MA/W/123 and revisions.

## 2 THE HARMONIZED SYSTEM AND ITS AMENDMENTS

### 2.1 Introduction of the Harmonized System

2.1. Following the entry into force of the Harmonized System (HS)<sup>11</sup> on 1 January 1988 (HS88), the pre-UR schedules of those GATT Contracting Parties that were also contracting parties to the HS Convention were required to be transposed into the HS nomenclature<sup>12</sup>. The GATT Committee on Tariff Concessions developed procedures for this purpose<sup>13</sup>. A number of schedules were transposed, certified, and annexed to Protocols<sup>14</sup> and some Members undertook to renegotiate their schedules in connection with the implementation of the HS. The Geneva (1994) Protocol<sup>15</sup> was one of these tariff protocols and the timing of its conclusion coincided with the preparation of Members' Uruguay Round Schedules, but it did not enter into force. On 10 November 2005, the Council for Trade in Goods adopted special procedures to certify these Schedules<sup>16</sup>. The status of pre-UR schedules is set out in column 4 of the table. The term "None" is used for those Members which did not have a

<sup>11</sup> The Harmonized System (HS) nomenclature, which was developed in the World Customs Organization (formerly the Customs Cooperation Council), entered into force on 1 January 1988 through a Convention. As of 10 May 2019, there are 110 WTO Members (counting the EU-28 as one), which are contracting parties to the HS Convention. The remaining 26 WTO Members apply the HS in spite of not being contracting parties to it.

<sup>12</sup> 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.

<sup>13</sup> Decision of 12 July 1983, GATT BISD 30S/17.

<sup>14</sup> See GATT doc. TAR/W/67/Rev.15 and TAR/W/47/Rev.12.

<sup>15</sup> GATT doc. L/7463, distributed on 24 May 1994 (BISD 41S/3).

<sup>16</sup> See G/C/M/82, section D.

GATT Schedule of concessions. It should, however, be noted that these Members did submit a Schedule either during the Uruguay Round or at the time of their accession to the WTO.

2.2. The Harmonized System Committee of the World Customs Organization (WCO) undertakes a periodic review of the HS nomenclature to take account of changes in technology and patterns in international trade, and recommends amendments to it. The first set of such modifications came into force on 1 January 1992 (HS92). A second, more substantial, set of amendments came into force on 1 January 1996 (HS96), a third one on 1 January 2002 (HS2002), a fourth one on 1 January 2007 (HS2007), and a fifth one on 1 January 2012 (HS2012).<sup>17</sup> A sixth set of amendments entered into force on 1 January 2017 (HS2017). Some necessary corrections and complementary amendments, which were inadvertently omitted, were accepted pursuant to the Recommendation of 11 June 2015 of the Customs Cooperation Council and entered into force on 1 January 2018. However, HS contracting parties were encouraged to implement them both on 1 January 2017.

## 2.2 First Amendments to the HS (HS92)

2.3. With a view to keeping the authentic texts of GATT schedules up to date and in conformity with the national customs tariff, in 1991 the Committee on Tariff Concessions adopted simplified procedures to implement the HS92 and any future changes relating to the HS.<sup>18</sup> Eleven GATT Contracting Parties followed these procedures and submitted the required documentation, with only one of them still pending.<sup>19</sup>

## 2.3 Second Amendments to the HS (HS96)

2.4. Members made use of the 1991 procedures to introduce modifications to the schedules resulting from the introduction of HS96. A total of 49 Members submitted the required documentation, out of which: 29 were full loose-leaf schedules<sup>20</sup>, 19 reflected only the HS96 changes, and one included information on a preliminary basis.<sup>21</sup> The General Council adopted a "collective waiver", subject to certain conditions, suspending the application of Article II of the GATT for 33 Members.<sup>22</sup> This initial waiver was renewed on ten occasions and covered a varying number of Members.<sup>23</sup> The General Council noted at its last renewal that, although it would be the last time that an extension of the HS96 waiver would be granted collectively, Members were not precluded from requesting the suspension of GATT Article II on an individual basis.<sup>24</sup> Since then, the General Council has adopted 48 individual waiver requests from 13 Members.<sup>25</sup>

2.5. Noting that 64 developing Members had not followed the 1991 procedures to introduce the modifications resulting from the introduction of HS96, the General Council adopted a new set of *ad hoc* procedures.<sup>26</sup> It instructed the Secretariat to conduct the technical work for the transposition

<sup>17</sup> See G/MA/W/100 and G/MA/W/105.

<sup>18</sup> Decision of 8 October 1991, Annex to L/6905, GATT BISD 39S/300.

<sup>19</sup> See GATT docs. Let/1793, TAR/M/34 and TAR/M/35.

<sup>20</sup> See Decision of 29 November 1996, G/L/138.

<sup>21</sup> For a detailed list, see G/MA/TAR/2/Rev.47.

<sup>22</sup> WT/L/124 and WT/L/124/Corr.1. The Annex to the first "collective waiver" listed the following Members: Argentina; Brazil; Brunei Darussalam; Canada; Colombia; Cuba; Cyprus; Czech Republic; European Union; Hungary; Iceland; India; Indonesia; Israel; Malaysia; Mexico; Norway; Paraguay; Philippines; Poland; Singapore; Slovak Republic; Slovenia; South Africa; Sri Lanka; Switzerland; Thailand; Tunisia; Turkey; United States; Uruguay; Venezuela, Bolivarian Republic of; and Zimbabwe.

<sup>23</sup> WT/L/173, WT/L/216, WT/L/243, WT/L/268, WT/L/281, WT/L/303, WT/L/338, WT/L/351, WT/L/379, WT/L/400.

<sup>24</sup> WT/L/400, item number (v).

<sup>25</sup> The General Council received and approved individual requests from Argentina (WT/L/464, WT/L/485, WT/L/523, WT/L/590, WT/L/618, WT/L/653, WT/L/692, WT/L/733, WT/L/757, and WT/L/801); Brazil (WT/L/454); El Salvador (WT/L/456, WT/L/486, and WT/L/525); Israel (WT/L/455, WT/L/487, WT/L/531, WT/L/554, WT/L/568, WT/L/589, and WT/L/639); Malaysia (WT/L/465, WT/L/529, WT/L/569, and WT/L/619); Morocco (WT/L/462, WT/L/488, and WT/L/530); Norway (WT/L/459 and WT/L/489); Pakistan (WT/L/466 and WT/L/528); Panama (WT/L/458, WT/L/524, WT/L/570, WT/L/620, WT/L/652, WT/L/693, WT/L/734, and WT/L/758); Paraguay (WT/L/461); Switzerland (WT/L/460); Thailand (WT/L/463, WT/L/490, and WT/L/527); and Venezuela, Bolivarian Republic of (WT/L/457, WT/L/491, and WT/L/526).

<sup>26</sup> Decision of 27 May 2009 (WT/L/756), Procedures Leading to the Verification and Certification of HS96 Changes Relating to the Schedules of 64 Members.

of the Schedules, using the Consolidated Tariff Schedule database (CTS) as a working tool. The files were subject to multilateral review in dedicated sessions of the Committee on Market Access. The transposition of all the 64 Members concerned has been concluded and certified.<sup>27</sup>

#### 2.4 Third Amendment to the HS (HS2002)

2.6. On 18 July 2001, the General Council established a new set of procedures for the introduction of HS2002 changes into the schedules of concessions.<sup>28</sup> Although HS2002 had been implemented by most WTO Members, only 35 of them submitted the documentation required by these procedures.<sup>29</sup> With a view to further facilitating and simplifying the introduction of HS2002 changes in the schedules of concessions of all Members, on 15 February 2005, the General Council adopted a set of amendments to the procedures in which the Consolidated Tariff Schedule (CTS) database was to be used as a working tool. The Secretariat was instructed to transpose the schedules of all developing countries.<sup>30</sup>

2.7. Although the Secretariat concluded the technical work on most Schedules, procedures remained outstanding for a high number of files, in spite of the absence of comments by other Members and due to the lack of approval or comments by the Member concerned.<sup>31</sup> With a view to redressing this situation, on 14 December 2010, the General Council adopted a new decision amending the procedures.<sup>32</sup> As a result, modifications to 116 schedules have been approved at the multilateral reviews and circulated pursuant to the 1980 procedures for rectification and modification of schedules<sup>33</sup>. Two of the procedures remain ongoing.

2.8. The General Council has adopted seventeen "collective waivers" and one individual waiver suspending the application of Article II of the GATT<sup>34</sup> on an annual basis until 31 December 2019. The latest waiver applies to one Member.<sup>35</sup> The General Council established, in addition, a set of procedures and conditions that would need to be followed by any other Member wishing to be covered by the waiver.<sup>36</sup>

#### 2.5 Fourth Amendment to the HS (HS2007)

2.9. On 15 December 2006, the General Council adopted procedures for the introduction of HS2007 changes into schedules of concessions.<sup>37</sup> On 30 November 2011, Members adopted a decision amending the transposition procedures leading to the certification of HS2007 changes.<sup>38</sup> Under the revised procedures, developed country Members, and developing countries that made a notification by 31 December 2011, shall prepare their own transposition while the Secretariat shall transpose the schedules of all remaining Members.

2.10. As a result of the procedures for the introduction of HS2007 changes into schedules of concessions, 110 schedules have been approved in multilateral review and circulated pursuant to the 1980 procedures for rectification and modification of schedules and were certified.<sup>39</sup>

<sup>27</sup> For more information, see JOB/MA/41/Rev.10.

<sup>28</sup> WT/L/407.

<sup>29</sup> See G/MA/TAR/4/Rev.8.

<sup>30</sup> Decision of 15 February 2005, WT/L/605.

<sup>31</sup> See JOB/MA/42.

<sup>32</sup> Decision of 14 December 2010 (WT/L/807), Amendment to the Procedures Leading to the Certification of HS2002 Changes.

<sup>33</sup> See JOB/MA/42/Rev.25.

<sup>34</sup> The Decisions are contained in documents WT/L/469, WT/L/477 (in respect of Romania), WT/L/511, WT/L/562, WT/L/598, WT/L/638, WT/L/674, WT/L/712, WT/L/744, WT/L/786, WT/L/808, WT/L/832, WT/L/873, WT/L/900, WT/L/945, WT/L/967, WT/L/996, WT/L/1026 and WT/L/1048.

<sup>35</sup> The waiver decision contained in document WT/L/1048 covers China.

<sup>36</sup> The Decision indicates that those Members not listed in the Annex, that have approved their draft HS02 files and whose draft HS02 files have been released for multilateral review, shall notify the Committee on Market Access of their wish to be included in the waiver decision.

<sup>37</sup> WT/L/673.

<sup>38</sup> WT/L/830.

<sup>39</sup> For more information, see document JOB/MA/104/Rev.20.

2.11. The General Council has also adopted thirteen "collective waivers" suspending the application of Article II of the GATT on an annual basis until 31 December 2019.<sup>40</sup> The waivers also provide that any other Member could be included therein upon request. There are currently eight Members covered by the collective waiver.<sup>41</sup>

## 2.6 Fifth Amendments to the HS (HS2012)

2.12. On 30 November 2011, the General Council adopted procedures for the introduction and certification of HS2012 changes into schedules of concessions.<sup>42</sup> Under this decision, "developed country Members, and developing countries that made a notification by 31 December 2011, shall prepare their own transposition and the Secretariat shall transpose the schedules of all remaining Members".

2.13. As a result of the procedures for the introduction of HS2012 changes into schedules of concessions, more than 90 schedules have been approved in multilateral review and certified.<sup>43</sup>

2.14. The General Council has adopted eight "collective waivers" suspending the application of Article II of the GATT on an annual basis until 31 December 2019.<sup>44</sup> The waiver also provides that any other Member could be included therein upon request. There are currently 27 Members covered by the latest waiver.<sup>45</sup>

## 2.7 Sixth and Seventh Amendments to the HS (HS2017)

2.15. On 7 December 2016, the General Council adopted procedures for the introduction and certification of HS2017 changes into schedules of concessions.<sup>46</sup> Under this decision, "Members that made a notification by 31 December 2016 shall prepare their own transposition and the Secretariat shall transpose the schedules of all remaining Members". The Secretariat has not begun yet the technical work for this transposition.

2.16. The General Council has adopted three "collective waivers" suspending the application of Article II of the GATT until 31 December 2019.<sup>47</sup> The waiver also provides that any other Member could be included therein upon request, and two Members have made use of this possibility. There are currently 28 Members (counting the European Union as one) covered by the waiver and its addenda.<sup>48</sup>

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<sup>40</sup> WT/L/675, WT/L/675/Add.1, WT/L/675/Add.2, WT/L/675/Add.3 and WT/L/675/Add.4, WT/L/713, WT/L/745, WT/L/787, WT/L/787/Add.1, WT/L/787/Add.2, WT/L/809, WT/L/833, WT/L/874, WT/L/901, WT/L/946, WT/L/968, WT/L/997, WT/L/1027, and WT/L/1049.

<sup>41</sup> The waiver decision contained in document WT/L/1049 lists the following Members: Argentina; Brazil; China; Dominican Republic; European Union; Malaysia; Philippines; and Thailand.

<sup>42</sup> WT/L/831.

<sup>43</sup> See document JOB/MA/129/Rev.6.

<sup>44</sup> WT/L/834, WT/L/875, WT/L/875/Add.1, WT/L/902, WT/L/947, WT/L/969, WT/L/998, WT/L/998/Add.1, WT/L/1028 and WT/L/1050.

<sup>45</sup> The waiver decision contained in document WT/L/1050 lists the following Members: Argentina; Australia; Brazil; Canada; China; Colombia, Costa Rica; Dominican Republic; El Salvador; European Union; Guatemala; Hong Kong, China; India; Kazakhstan; Korea, Republic of; Macao, China; Malaysia; Mexico; New Zealand; Norway; Philippines; Russian Federation; Singapore; Switzerland; The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu; and United States.

<sup>46</sup> WT/L/831.

<sup>47</sup> See WT/L/999, WT/L/999/Add.1, WT/L/999/Add.2, WT/L/999/Add.3, WT/L/999/Add.4, WT/L/999/Add.5, WT/L/999/Add.6, WT/L/999/Add.7 and WT/L/999/Add.8; WT/L/1029, WT/L/1029/Add.1, WT/L/1029/Add.2 and WT/L/1029/Add.3; and WT/L/1051 and WT/L/1051/Add.1.

<sup>48</sup> The waiver decision contained in document WT/L/1051 lists the following Members: Argentina; Brazil; Canada; China, Colombia; Costa Rica; El Salvador; European Union; Guatemala; Honduras; Hong Kong, China; India, Israel; Kazakhstan; Korea, Republic of; Macao, China; Montenegro; New Zealand; Norway; Pakistan; Paraguay; Philippines; Russian Federation; The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu; Switzerland; Thailand; United States; and Uruguay. Australia was subsequently added through WT/L/1051/Add.1.

## 2.8 Status of HS Transpositions

2.17. The status of HS92 changes and the introduction of the HS are included in Column 4 of the table as it relates to pre-UR schedules. Column 6 reflects the situation of HS96, HS2002, HS2007, HS2012 and HS2017 changes. This column also indicates, for those transposition procedures which remain pending, whether or not the Member is currently under a waiver suspending the application of Article II of the GATT.

## 3 RECTIFICATIONS/MODIFICATIONS OF SCHEDULES

3.1. Since the WTO Agreement entered into force, the overwhelming majority of the rectifications and modifications of Schedules have been given legal effect through a Decision by the GATT 1947 Council entitled "Procedures for Modification and Rectification of Schedules of Tariff Concessions", which was adopted on 26 March 1980 (the "1980 Procedures").<sup>49</sup> The preamble of these procedures recognizes the importance of keeping the authentic texts of Schedules up to date and of ensuring that they are aligned with the texts of corresponding items in national customs tariffs.

3.2. Modifications made pursuant to the 1980 Procedures have been undertaken by Members for a wide range of issues, including, *inter alia*: (i) rectifications of a technical nature that do not affect the scope of the concessions; (ii) concessions made in the context of the Ministerial Declaration on Trade in Information Technology Products (ITA)<sup>50</sup>; (iii) revisions and additions to the product coverage of the Pharmaceutical Understanding (Pharma)<sup>51</sup>; (iv) bilateral sectorial negotiations (e.g. distilled spirits); (v) modifications pursuant to Annex 5 of the Agreement on Agriculture; (vi) concessions made in the context of the Declaration on the Expansion of Trade in Information Technology Products (ITA Expansion)<sup>52</sup>; (vii) autonomous improvements in concessions, and (viii) modifications to Part IV of Schedules, including the Nairobi Decision on the elimination of export subsidies (the Nairobi Decision). Column 7 reflects the situation concerning the rectifications and modifications of schedules. Those pertaining to the ITA, ITA expansion, Pharma, Other Duties and Charges (ODCs), Annex 5 of the Agreement on Agriculture, the Nairobi Decision, and the results of bilateral negotiations on distilled spirits have been expressly identified. All others have been labelled as "other".

3.3. Leaving aside the amendments relating to HS transpositions, approximately 226 proposals for modifications/rectifications of schedules have been put forward for the consideration of Members since the establishment of the WTO<sup>53</sup>, 23 of which have been formally concluded by means of a *Procès-Verbal* of rectification and 193 through a certification under the 1980 Procedures. There are approximately 28 procedures which have not been concluded for various reasons, including 8 files currently within the three-month period; 2 procedures that were withdrawn, 4 that are awaiting the completion of domestic procedures; and 14 with outstanding reservations.<sup>54</sup>

## 4 RENEGOTIATIONS UNDER GATT ARTICLE XXVIII

4.1. Members are allowed to modify or withdraw concessions from their schedule through negotiation and agreement with other Members. Article XXVIII of the GATT 1994 entitled

<sup>49</sup> BISD 27S/25.

<sup>50</sup> WT/MIN(96)/16.

<sup>51</sup> GATT document L/7430. Reviews to the product coverage have been agreed by the participants and circulated in G/MA/W/10 (1<sup>st</sup> review), G/MA/W/18 (2<sup>nd</sup> review), G/MA/W/85 (3<sup>rd</sup> review) and G/MA/W/102 (4<sup>th</sup> review).

<sup>52</sup> WT/L/956 and WT/MIN(15)/26.

<sup>53</sup> The number is calculated based on all documents circulated under the G/MA/TAR/RS, G/SP, G/MA/SP, and G/RS document symbols, as well as various independent *Procès-Verbal* of Rectification. It does not take account of the modifications circulated pursuant to the HS1996 Decision for 64 Members (see section II.C) and the HS2002 and HS2007 procedures (see sections II.D and II.E).

<sup>54</sup> The estimate takes account of procedures which were subsequently replaced or overtaken by other procedures.

"Modification of Schedules" is the main provision dealing with the renegotiation of a tariff concession.<sup>55</sup>

4.2. A note by the GATT Secretariat from 1957, concerning arrangements for negotiations under Article XXVIII of the GATT 1994, set out the procedural guidelines that were used until November 1980 when the current guidelines for procedures were adopted.<sup>56</sup> Although the early practice makes it difficult to determine the exact number of renegotiations that took place under the GATT 1947, the Secretariat's records show that at least 42 GATT Contracting Parties initiated roughly 300 renegotiations between 1951 and 1994.<sup>57</sup>

4.3. The 1980 Guidelines for Procedures for negotiations under Article XXVIII provide that a Member undertaking such negotiations should submit to the Secretariat: (i) a report and a joint letter upon completion of each bilateral negotiation and (ii) a final report upon completion of all its bilateral negotiations. In practice, however, only 19 final reports were received by the Secretariat for the 79 renegotiations initiated between 1981 and 1994.<sup>58</sup> The status recorded by the Secretariat for renegotiations lacking a final report is diverse. While in a few cases the Contracting Parties withdrew the invocation of Article XXVIII, in others they only submitted partial information regarding the bilateral agreements reached. No further information has been received by the Secretariat after the initiation of many of these renegotiations and only a few of them were formally carried-over into the WTO.

4.4. It remains unclear for the majority of these Pre-UR renegotiations whether they were: (i) concluded with the relevant Contracting Parties and their results incorporated into the Schedule annexed to the Marrakesh Protocol to the GATT 1994 (MP) during the Uruguay Round, (ii) concluded, but its results overridden by the Schedule annexed to the MP, (iii) concluded with all the relevant Contracting Parties, but never reported or included in a schedule, or (iv) are still ongoing.

4.5. There have been 48 Article XXVIII procedures that have been either initiated since the WTO Agreement entered into force on 1 January 1995, or that were initiated under the GATT 1947 and concluded under the WTO. Of these: 23 have been concluded and certified through the 1980 Procedures, six have been concluded, but have not been certified for various reasons, five have been withdrawn, and three procedures relate to schedules that were withdrawn in the context of the enlargement of the European Union<sup>59</sup>. There is also one request to enter into negotiations under Article XXVIII:4 that has not been approved<sup>60</sup>. The remaining 10 renegotiations are still ongoing.<sup>61</sup> For more detailed information, see document G/MA/W/123/Rev.5.

<sup>55</sup> The provisions of the Understanding on the Interpretation of Article XXVIII of the GATT 1994 and the Procedures for Negotiation under Article XXVIII, Guidelines adopted on 10 November 1980 (GATT BISD 27S/26), are also applicable.

<sup>56</sup> In compliance with instructions given by the Contracting Parties (L/641, GATT BISD 6S/158) the Executive Secretary issued a note concerning the arrangements for negotiations under GATT Article XXVIII on 31 May 1957 (GATT doc. L/635). A revised version of the procedural guidelines was prepared in 1978 (GATT doc. L/4651) which served as the basis for the technical discussions at the Committee on Tariff Concessions, which were finally adopted as guidelines on 10 November 1980. See GATT doc. C/113 and C/113/Corr.1, GATT BISD 27S/26.

<sup>57</sup> Due to their provisional nature, tariff commitments made in the 1947 Geneva negotiations had an initial validity of three years. Consequently, the original drafting of GATT Article XXVIII contained no provision for the modification or withdrawal of these commitments before 1 January 1951. Contracting Parties initially extended the validity of these Schedules through "Declarations on the Continued Application of Schedules". During the Torquay Tariff Conference of 1950, the negotiations for new concessions took place in parallel with some renegotiations. The Review Session of the GATT that took place subsequently disposed of the need to extend the validity of the Schedules periodically. It also proposed amendments to several Articles of the GATT (including Article XXVIII) and proposed the incorporation of a new Article XXVIII *bis* entitled "Tariff negotiations". These amendments were formally adopted through the Protocol Amending the Preamble and Parts II and III of the General Agreement of 10 March 1955, which entered into force on 7 October 1957.

<sup>58</sup> See footnote 46. The status of GATT Article XXVIII negotiations up to June 1980 can be consulted in GATT doc. TAR/W/7 of 18 June 1980.

<sup>59</sup> See Bulgaria, Croatia, and Hungary.

<sup>60</sup> See Trinidad and Tobago.

<sup>61</sup> The number of renegotiations is calculated based on all documents circulated under the G/SECRET document symbol, plus document Secret/347, and renegotiations of schedules in connection with the HS transposition from Sri Lanka (G/SECRET/HS/11) and the Dominican Republic (G/L/4 and G/C/M/3).

4.6. Column 8 reflects the status recorded by the Secretariat for all renegotiations invoked from 1 January 1981 when the current procedures started being implemented. The table also includes renegotiations related to Article XXIV:6 of the GATT. The term "unclear" has been used to identify those GATT renegotiations initiated between 1981 and 1994 in which there is no final report or any other formal document indicating the conclusion of such negotiations. It should finally be noted that 19 Article XXVIII renegotiations invoked before the end of the UR by the EEC-9 and some of the EC-15 member States are not reflected therein.<sup>62</sup>

## **5 CURRENT SITUATION OF SCHEDULES**

5.1. The situation of the Schedules of concessions has improved considerably over the last years thanks to a number of Decisions adopted by Members, and in particular those relating to HS amendments. However, Members are still at very different stages with respect to their schedules. Some Members currently applying HS2017 still have pre-UR concessions scheduled in a different nomenclature. In these cases, and although the technical work undertaken in the context of HS1996, HS2002, HS2007 and HS2012 has considerably minimized the problem over time, Members still need to transpose the relevant concessions into the HS. Moreover, the HS transposition work at the WTO continues to lag behind with respect to the nomenclature used in practice by Members, which may complicate the comparison of applied and bound rates. Finally, it would be advisable for Members to clarify the status of the renegotiations under Article XXVIII of the GATT that remain outstanding or that lack a final report, and in particular for those Pre-UR cases labelled as "unclear".

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<sup>62</sup> The 19 GATT renegotiations that were initiated during the period 1981-1994 and which are not reflected in the table are the following: EEC-9 (SECRET/270, SECRET/286, SECRET/296, SECRET/310, SECRET/311, SECRET/312, SECRET/317 and SECRET/325), Austria (SECRET/291 and SECRET/323), Finland (SECRET/320 and SECRET/321), Portugal (SECRET/300), Spain (SECRET/308), and Sweden (SECRET/278, SECRET/299, SECRET/322, SECRET/327 and SECRET/331).



**ANNEX**  
**SITUATION OF SCHEDULES OF CONCESSIONS IN GOODS**

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Afghanistan	CLXX (170)	None	PA (29.07.2016) (WT/Let/1119)	Accession schedule in HS2012.		
2.	Albania /a	CXLVI (146)	None	PA (08.09.2000) (WT/Let/347 + WT/Let/353 + WT/Let/358)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/229 + G/MA/TAR/RS/229/Add.1) and certified (WT/Let/822).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/375) and certified (WT/Let/1004).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/462) and certified (WT/Let/1280).</p>	<p>The General Council waived, subject to conditions, the binding commitments on a list of tariff items (WT/L/610). Reports from Albania were circulated in WT/L/698 and WT/L/698/Add.1.</p> <p>G/MA/TAR/RS/569 (<b>ITA Expansion</b>) was certified (WT/Let/1417)</p>	
3.	Angola /a	CXXIX (129)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/156 + G/MA/TAR/RS/156/Corr.1) and certified (WT/Let/686).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items</p>		

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					<p>affected was circulated (G/MA/TAR/RS/230) and certified (WT/Let/764).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/324) and certified (WT/Let/922).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/489) and certified (WT/Let/1306).</p>		
4.	Antigua and Barbuda /b	XCVII (97)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/157 + G/MA/TAR/RS/157/Corr.1) and certified (WT/Let/687).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/231) and certified (WT/Let/767).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/325) and certified (WT/Let/923).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(G/MA/TAR/RS/463) and certified (WT/Let/1281).		
5.	Argentina /a	LXIV (64)	Schedule annexed (WT/Let/66) to the Geneva (1995) Protocol	MP	<p>Submitted a schedule in loose-leaf format including HS96 changes (G/SECRET/HS96/30 + G/SECRET/HS96/30/Corr.1 + G/SECRET/HS96/30/Add.1) Reservations<sup>ii</sup> were withdrawn and changes were certified (WT/Let/763).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ARG/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/500) and certified (WT/Let/1317).</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/52 (<b>other</b>) was certified (WT/Let/292).</p> <p>G/MA/TAR/RS/441 (<b>other</b>) was certified (WT/Let/1207)</p>	
6.	Armenia /a	CLV (155)	None	PA (05.02.2003) (WT/Let/434 + WT/Let/436)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/127) and certified</p>		<p><u>WTO</u></p> <p>G/SECRET/37 initiated procedures under GATT Articles XXIV:6 and XXVIII to take account of</p>

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/598).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/337) and certified (WT/Let/956).		Armenia's accession to the Eurasian Economic Union.
7.	Australia /a	I (1)	Schedule annexed (L/6222/Add.5) to the Second Geneva (1987) Protocol.  HS92 changes were certified (Let/1793).	MP	Submitted a list of tariff items affected by HS96 changes (G/SECRET/HS96/19 + G/SECRET/HS96/19/Corr.1 + G/SECRET/HS96/19/Corr.2 + G/SECRET/HS96/19/Add.1) and certified (WT/Let/880).  Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/AUS/1 + G/SECRET/HS02/AUS/1/Rev.1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/154) and certified (WT/Let/881).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/408) and certified (WT/Let/1071). Presently under waiver for the introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051/Add.1).	G/SP/1 ( <b>other</b> ) and G/SP/8 ( <b>other</b> ) were approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. These have now been certified (WT/Let/528) <sup>iii</sup> .  G/RS/3 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).  G/MA/TAR/RS/31 ( <b>ITA</b> ) was certified (WT/Let/248).  G/MA/TAR/RS/41 ( <b>concessions</b> ) has not been certified.  G/MA/TAR/RS/85 ( <b>consolidated loose-leaf</b> ) has not been certified upon request of Australia.  G/MA/TAR/RS/454 ( <b>Nairobi Decision</b> ) was certified	<u>GATT (1981-1994)</u>  SECRET/279 + SECRET/279/Add.1 with transposition into CCCN nomenclature were concluded ( <b>bilateral reports</b> in SECRET/279/Add.2 + SECRET/279/Add.3 + SECRET/279/Add.4 + SECRET/279/Add.5 + SECRET/279/Add.6 + SECRET/279/Add.7 + SECRET/279/Add.8 + SECRET/279/Add.9 + SECRET/279/Add.10 + SECRET/279/Add.11 + SECRET/279/Add.12 + SECRET/279/Add.13 + SECRET/279/Add.14 + SECRET/279/Add.15).  SECRET/285 + SECRET/285/Add.1 and SECRET/285/Add.2 ( <b>unclear</b> ).  SECRET/302 ( <b>final report</b> in

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(WT/Let/1262).  G/MA/TAR/RS/455 ( <b>ITA Expansion</b> ) was certified (WT/Let/1263).	SECRET/302/Add.2).  SECRET/309 + SECRET/309/Corr.1 + SECRET/309/Rev.1 ( <b>unclear</b> ).  SECRET/324 ( <b>final report</b> in SECRET/324/Add.6).  SECRET/326 ( <b>final report</b> in SECRET/326/Add.2).  SECRET/337 ( <b>final report</b> in SECRET/337/Add.1).
8.	Bahrain, Kingdom of /a	XCVIII (98)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/158 + G/MA/TAR/RS/158/Corr.1) and certified (WT/Let/688).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/232) and certified (WT/Let/768).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/305) and certified (WT/Let/895).	G/MA/TAR/RS/96 ( <b>ITA</b> ) was certified (WT/Let/488).  G/MA/TAR/RS/442 ( <b>other</b> ) was certified (WT/Let/1211)	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/513) and certified (WT/Let/1354).		
9.	Bangladesh /a	LXX (70)	Schedule established in its Protocol of Accession to GATT (07.11.1972). Renegotiation of pre-UR schedule in connection with the implementation of the HS concluded. Documentation was circulated in SECRET/HS/29, but has not been certified due to reservations. <sup>ii</sup>	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/159 + G/MA/TAR/RS/159/Corr.1). Subsequently withdrawn.</p> <p>A complete schedule of concessions in HS96, including the results in G/SECRET/HS/12, was circulated (G/MA/TAR/RS/452) and certified (WT/Let/1249).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/509) and certified (WT/Let/1345).</p> <p>Pursuant to the revised HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/573) and certified (WT/Let/1425).</p>	<p>A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/524)<sup>iii</sup>.</p> <p>G/MA/TAR/RS/460 (<b>other</b>) was certified (WT/Let/1275).</p>	<p><u>WTO</u></p> <p>G/SECRET/HS/12 concluded renegotiations initiated through GATT document SECRET/HS/29 (<b>bilateral and final reports</b>).</p>
10.	Barbados /b	XCIX (99)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>circulated (G/MA/TAR/RS/217 + G/MA/TAR/RS/217/Corr.1 + G/MA/TAR/RS/217/Corr.2 + G/MA/TAR/RS/217/Add.1) and certified (WT/Let/761).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/233 + G/MA/TAR/RS/233/Corr.1) and certified (WT/Let/765).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/338) and certified (WT/Let/957).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/514) and certified (WT/Let/1355).</p>		
11.	Belize /b	C (100)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/160 + G/MA/TAR/RS/160/Corr.1) and certified (WT/Let/689).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/234) and certified (WT/Let/766).</p>	G/SP/7 ( <b>ODCs</b> ) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/531) <sup>iii</sup> .	

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					<p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/307) and certified (WT/Let/897).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/464) and certified (WT/Let/1282).</p>		
12.	Benin /a	XLVIII (48)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/161 + G/MA/TAR/RS/161/Corr.1) and certified (WT/Let/694).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/235) and certified (WT/Let/769).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/372) and certified (WT/Let/1029).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/490) and certified (WT/Let/1307).</p>		



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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
13.	Bolivia, Plurinational State of /a	LXXXIV (84)	Pre-UR schedule was transposed into HS and certified (WT/Let/204) <sup>v</sup>	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/387).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/236 + G/MA/TAR/RS/236/Add.1+ G/MA/TAR/RS/236/Rev.1) and certified (WT/Let/825).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/339) and certified (WT/Let/958).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/465).</p>	G/MA/TAR/RS/49 ( <b>other</b> ) was certified (WT/Let/287).	
14.	Botswana /a	CI (101)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/162 + G/MA/TAR/RS/162/Corr.1) and certified (WT/Let/690).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/237) and certified (WT/Let/770).</p> <p>Pursuant to the HS2007</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/400) and certified (WT/Let/1054).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/466) and certified (WT/Let/1283).</p>		
15.	Brazil /a	III (3)	Schedule was approved and annexed (L/7463/Add.1) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/515) <sup>iii</sup> .	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/468).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/BRA/1). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/299) and certified (WT/Let/875).</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>		<p><u>GATT (1981-1994)</u></p> <p>SECRET/334 (<b>unclear</b>).</p> <p><u>WTO</u></p> <p>G/SECRET/7 + G/SECRET/7/Add.1 are currently under way.</p>
16.	Brunei Darussalam /a	CII (102)	None	MP	Tariff items affected by HS96 changes were certified (WT/Let/385).		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/128) and certified (WT/Let/599).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/385) and certified (WT/Let/1020).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/467) and certified (WT/Let/1284).</p>		
17.	Bulgaria /a	CXXXIX (139)	None	PA (01.12.1996) (WT/Let/113 + WT/Let/117 + WT/Let/132)	<p>Accession schedule in HS92.</p> <p>Tariff items affected by HS96 changes were certified (WT/Let/379 + WT/Let/379/Corr.1).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/BGR/1).</p>	<p>G/MA/TAR/RS/76 + G/MA/TAR/RS/76/Add.1 (ITA) was certified (WT/Let/414).</p> <p>G/MA/TAR/RS/87 (other) was certified (WT/Let/443).</p>	<p><u>WTO</u></p> <p>G/SECRET/13. This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-27<sup>x</sup>.</p>
18.	Burkina Faso /a	XLVI (46)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/163 + G/MA/TAR/RS/163/Corr.1) and certified (WT/Let/691).		

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					<p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/238) and certified (WT/Let/771).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/340) and certified (WT/Let/959).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/491) and certified (WT/Let/1308).</p>		
19.	Burundi /a	LV (55)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/164 + G/MA/TAR/RS/164/Corr.1) and certified (WT/Let/695).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/239) and certified (WT/Let/772).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/360) and certified (WT/Let/992).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/516) and certified (WT/Let/1358).		
20.	Cabo Verde /a	CLXI (161)	None	PA (23.07.2008) (WT/Let/624 + WT/Let/629)	Accession schedule in HS2007.  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/492) and certified (WT/Let/1309).	The General Council waived, subject to conditions, the implementation period on a list of tariff items. See Decision 28 July 2009 (WT/L/768).	
21.	Cambodia /a	CLVI (156)	None	PA (13.10.2004) (WT/Let/450 + WT/Let/480)	Accession schedule in HS96.  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/119) and certified (WT/Let/587).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/376) and certified (WT/Let/1005).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/493) and certified (WT/Let/1310).		
22.	Cameroon /a	CIII (103)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/165 +	Information on <b>ODCs</b> submitted in April 1995 was verified (See G/C/M/3+ G/C/M/3/Corr.1) with the intention to incorporate in a	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>G/MA/TAR/RS/165/Corr.1) and certified (WT/Let/696).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/240) and certified (WT/Let/773).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/314 and certified (WT/Let/904).</p> <p>A section which was inadvertently omitted was circulated (G/MA/TAR/RS/314/Add.1) and certified (WT/Let/976).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/468) and certified (WT/Let/1296).</p>	Supplementary Marrakesh Protocol which did not come into being. It was certified instead (WT/Let/527) <sup>iii</sup> .	
23.	Canada /a	V (5)	Schedule annexed (L/6222/Add.7) to the Second Geneva (1987) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/329).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CAN/1 + G/SECRET/HS02/CAN/1/Rev.1 + G/SECRET/HS02/CAN/3); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated</p>	<p>G/RS/24 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/16).</p> <p>G/RS/25 (<b>Pharma</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p> <p>French version of UR Schedule was verified with the intention to incorporate in a Supplementary</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/276 (<b>unclear</b>).</p> <p>SECRET/298 (<b>unclear</b>).</p> <p>SECRET/305 + SECRET/305/Corr.1 (<b>unclear</b>).</p> <p>SECRET/307 (<b>unclear</b>).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>(G/MA/TAR/RS/123) and certified (WT/Let/591).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/335) and certified (WT/Let/938).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/536) <sup>iii</sup>. G/MA/TAR/RS/13 + G/MA/TAR/RS/13/Add.1 (<b>Pharma</b>) were certified (WT/Let/270 and WT/Let/272, respectively).</p> <p>G/MA/TAR/RS/19 (<b>ITA</b>) was certified (WT/Let/158).</p> <p>G/MA/TAR/RS/59 (<b>Pharma</b>) was certified (WT/Let/316).</p> <p>G/MA/TAR/RS/97 circulated the results of G/SECRET/10 and was certified (WT/Let/487).</p> <p>G/MA/TAR/RS/277 circulated the results of G/SECRET/29 and was certified (WT/Let/819).</p> <p>G/MA/TAR/RS/438 (<b>ITA Expansion</b>) was certified (WT/Let/1205).</p> <p>G/MA/TAR/RS/512 (<b>Nairobi Decision</b>) was circulated (reservations <sup>ii</sup> were raised)</p>	<p>SECRET/316 + SECRET/316/Corr.1 (<b>unclear</b>).</p> <p><u>WTO</u></p> <p>G/SECRET/1 invoked rights under GATT Art. XXVIII:3; but was later withdrawn (G/SECRET/1/Add.2).</p> <p>G/SECRET/10 was concluded (<b>final report</b> in G/SECRET/10/Add.2).</p> <p>G/SECRET/29 + G/SECRET/29/Corr.1 was concluded (<b>final report</b> in G/SECRET/29/Add.1).</p>
24.	Central African Republic /a	CIV (104)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>tariff items affected was circulated (G/MA/TAR/RS/166) and certified (WT/Let/702).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/241) and certified (WT/Let/774).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/361) and certified (WT/Let/1001).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/517) and certified (WT/Let/1359).</p>		
25.	Chad /a	CV (105)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/167 + G/MA/TAR/RS/167/Corr.1) and certified (WT/Let/697).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/242) and certified (WT/Let/775).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items</p>		



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>affected was circulated (G/MA/TAR/RS/326) and certified (WT/Let/924).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/469) and certified (WT/Let/1286).</p>		
26.	Chile /a	VII (7)	Schedule annexed (L/7195/Add.5) to the Geneva (1993) Protocol.	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/168 + G/MA/TAR/RS/168/Corr.1) and certified (WT/Let/692).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/117 + G/MA/TAR/RS/117/Corr.1) and certified (WT/Let/583).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/320 and G/MA/TAR/RS/320/Corr.1) and certified (WT/Let/911).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/550) and certified (WT/Let/1405).</p>	G/MA/TAR/RS/82 circulated results of G/SECRET/12 and was certified (WT/Let/415).	<u>WTO</u> G/SECRET/12 was concluded ( <b>final report</b> in G/SECRET/12/Add.1).

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.	China /a	CLII (152)		PA (11.12.2001) (WT/Let/408 + WT/Let/417)	<p>Accession schedule in HS96.</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CHN/1);</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/582).</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	G/MA/TAR/RS/449 ( <b>ITA Expansion</b> ) was certified (WT/Let/1239).	
28.	Colombia /a	LXXVI (76)	Schedule annexed (L/7195/Add.4) to the Geneva (1993) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/267).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/108) and certified (WT/Let/565).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/415) and certified (WT/Let/1094).</p>	<p>G/MA/TAR/RS/51 (<b>other</b>) was certified (WT/Let/351).</p> <p>G/MA/TAR/RS/295 (<b>ITA</b>) was certified (WT/Let/863). G/MA/TAR/RS/431 (<b>ITA Expansion</b>) (awaiting domestic approval).</p> <p>G/MA/TAR/RS/566 (<b>Nairobi Decision</b>) was certified (WT/Let/1411).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Presently under waiver for the introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).		
29.	Congo /a	CVI (106)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/169) and certified (WT/Let/699).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/243) and certified (WT/Let/776).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/315) and certified (WT/Let/910).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/470) and certified (WT/Let/1287).		
30.	Costa Rica /a	LXXXV (85)	Schedule was approved and annexed (L/7463/Add.5) to the Geneva (1994) Protocol	MP	Tariff items affected by HS96 changes were certified (WT/Let/397).  Submitted a list of tariff items affected by HS2002 changes	G/MA/TAR/RS/28 ( <b>ITA</b> ) was certified (WT/Let/196).  G/MA/TAR/RS/92 + G/MA/TAR/RS/92/Corr.1 ( <b>ITA</b> ) was certified	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			which did not enter into force. It has now been certified (WT/Let/519) <sup>iii</sup>		<p>(G/SECRET/HS02/CRI/1). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/153), but subsequently withdrawn (G/MA/TAR/RS/153/Rev.1). A revised version was circulated (G/MA/TAR/RS/153/Rev.2 and certified (WT/Let/757 + WT/Let/757/Corr.1).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/401) and certified (WT/Let/1053).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	(WT/Let/462).  G/MA/TAR/RS/444 ( <b>ITA Expansion</b> ) (awaiting domestic procedures).	
31.	Côte d'Ivoire /a	LII (52)	Schedule established in Third Certification of Rectifications and Modifications (1967). Additional concessions given in the Protocol Supplementary to the Geneva 1979 Protocol.	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/171 + G/MA/TAR/RS/171/Corr.1) and certified (WT/Let/693).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/245) and certified</p>	Information on <b>ODCs</b> submitted in April 1995 was verified (See G/C/M/3 + G/C/M/3/Corr.1) with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/526) <sup>iii</sup> .	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/778).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/342) and certified (WT/Let/961).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/494) and certified (WT/Let/1311).		
32.	Croatia /a	CXLVII (147)	None	PA (30.11.2000) (WT/Let/348 + WT/Let/359 + WT/Let/360)	Accession schedule in HS96.  Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/HRV/1).		<u>WTO</u>  G/SECRET/24 This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EU-28. <sup>xi</sup>
33.	Cuba /a	IX (9)	Schedule annexed (L/7195/Add.1) to the Geneva (1993) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/192 + WT/Let/192/Corr.1)  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/226 + G/MA/TAR/RS/226/Add.1) and certified (WT/Let/803).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/394) and certified	G/RS/9 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/1018).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/518) and certified (WT/Let/1360).		
34.	Cyprus /a	CVII (107)	None	MP		G/SP/6 ( <b>ODCs</b> ) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/532) <sup>iii</sup> .  G/MA/TAR/RS/73 ( <b>ITA</b> ) was certified (WT/Let/377).	<u>WTO</u>  This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25 <sup>ix</sup> .
35.	Czech Republic /a	XCII (92)	Protocol of Accession to GATT (19.02.1993).	MP	Tariff items affected by HS96 changes were certified (WT/Let/372).  Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CZE/1).	G/RS/20 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).  G/MA/TAR/RS/40 ( <b>ITA</b> ) was certified (WT/Let/256).  G/MA/TAR/RS/69 ( <b>Pharma</b> ) was certified (WT/Let/383).	<u>WTO</u>  This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25 <sup>ix</sup> .
36.	Democratic Republic of the Congo /a	LXVIII (68)	Schedule was renegotiated during the UR.  All previous concessions were replaced by the UR schedule.	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/170) and certified (WT/Let/700).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/244) and certified		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>WT/Let/777).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/341) and certified (WT/Let/960).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/471) and certified (WT/Let/1288).</p>		
37.	Djibouti /a	CXXXVII (137)	Inherited concessions specified in Section D of Schedule XI – France when succeeding to the GATT in 1994.	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/172) and certified (WT/Let/701).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/247) and certified (WT/Let/780).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/308) and certified (WT/Let/898).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/519) and certified (WT/Let/1361).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.	Dominica /b	CVIII (108)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/173 + G/MA/TAR/RS/173/Corr.1) and certified (WT/Let/698).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/139) and certified (WT/Let/623).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/327) and certified (WT/Let/925).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/520) and certified (WT/Let/1362).</p>		
39.	Dominican Republic /a	XXIII (23)	Following the withdrawal of a waiver request, the Pre-UR schedule <sup>v</sup> was transposed (G/SECRET/HS/10 + G/SECRET/HS/10/Corr.1) and certified (WT/Let/317).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/218 + G/MA/TAR/RS/218/Corr.1) and certified (WT/Let/749).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/219) and certified</p>	<p>G/SP/3 (<b>ODCs</b>) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being<sup>vi</sup>.</p> <p>G/RS/26 (<b>other</b>) (reservations <sup>ii</sup> were raised). Following consultations a new notification was submitted</p>	Requested a waiver for the renegotiation and transposition of its pre-UR Schedule into the HS (G/L/4). Following consultations, the request was withdrawn (See G/C/M/3).



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/751). Presently under waiver for the introduction of HS2007 changes (WT/L/1049). Presently under waiver for the introduction of HS2012 changes (WT/L/1050). Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	(G/MA/TAR/RS/54) and certified (WT/Let/293). G/MA/TAR/RS/107 (ITA) was certified (WT/Let/557).	
40.	Ecuador /a	CXXXIII (133)	None	PA (21.01.1996) (WT/Let/32 + WT/Let/34 + WT/Let/53)	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/321 and G/MA/TAR/RS/321/Add.1) and certified (WT/Let/937).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/302) and certified (WT/Let/889).  Pursuant to the revised HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/574) and certified (WT/Let/1426).		
41.	Egypt /a	LXIII (63)	Schedule was renegotiated during the UR.  All previous	MP	Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/542).  Pursuant to the revised HS2002	G/MA/TAR/RS/50 + G/MA/TAR/RS/50/Rev.1 + G/MA/TAR/RS/50/Rev.1/Corr.1 + G/MA/TAR/RS/50/Rev.1/	<u>GATT (1981-1994)</u>  SECRET/345 was concluded

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			concessions were replaced by the UR Schedule.		<p>procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/248) and certified (WT/Let/781).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/397) and certified (WT/Let/1038).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/562) and certified (WT/Let/1407).</p>	<p>Add.1 (<b>loose leaf</b>) was certified (WT/Let/542).</p> <p>G/MA/TAR/RS/95 (<b>ITA</b>) was certified (WT/Let/459).</p> <p>G/MA/TAR/RS/538 (<b>ITA</b>) was circulated and certified (WT/Let/1384).</p>	
42.	El Salvador /b	LXXXVII (87)	<p>Schedule contained in its Protocol of Accession to GATT (13.12.1990).</p> <p>Transposed into HS (G/SECRET/HS/1 + G/SECRET/HS/1/ Corr.1 + G/SECRET/HS/1/ Add.1), but was not yet certified due to reservations<sup>ii</sup>. Under waiver until 30 June 1995.</p>	MP	<p>Schedule in loose-leaf format including HS96 changes, was certified (WT/Let/467).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SLV/1). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/227 + G/MA/TAR/RS/227/Corr.1) and certified (WT/Let/760).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/416) and certified (WT/Let/1095).</p> <p>Pursuant to the HS2012</p>	<p>G/MA/TAR/RS/14 (<b>other</b>) was certified (WT/Let/320).</p> <p>G/MA/TAR/RS/45 + G/MA/TAR/RS/45/Add.1 + G/MA/TAR/RS/45/Add.2 + G/MA/TAR/RS/45/Add.3 (<b>ITA</b>) and was certified (WT/Let/1384).</p> <p>G/MA/TAR/RS/124 + G/MA/TAR/RS/124/Rev.1 circulated the results of G/SECRET/27 and was certified (WT/Let/595). G/MA/TAR/RS/138 circulated the results of G/SECRET/28 and was certified (WT/Let/613).</p>	<p><u>WTO</u></p> <p>G/SECRET/27 (<b>final report</b> in G/SECRET/27/Add.1).</p> <p>G/SECRET/28 (<b>final report</b> in G/SECRET/28/Add.1+ G/SECRET/28/Add.1/ Corr.1).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/583).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>		
43.	Estonia /a	CXLIV (144)	None	PA (13.11.1999) (WT/Let/300 + WT/Let/311 + WT/Let/313)	<p>Accession schedule in HS96.</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/EST/1)</p>		<p><u>WTO</u></p> <p>This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25<sup>ix</sup>.</p>
44.	Eswatini (Swaziland) /a	CXXIII (123)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/208) and certified (WT/Let/737).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/279) and certified (WT/Let/814).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/405) and certified (WT/Let/1060).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/575) and certified (WT/Let/1427).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
45.	European Union <sup>vii viii ix x xi</sup> /a	CLXXIII (173)	EC - 12 Schedule was annexed (L/6292/Add.1) to the Third Geneva (1987) Protocol.  HS92 changes were certified (Let/1793).	MP (EC-12)	<p><b>EC-12 (LXXX)</b></p> <p>Submitted a list of tariff items affected by HS96 changes (G/SECRET/HS96/3) was certified (WT/Let/666).</p> <p><b>EC-15 (CXL)</b></p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/EEC/1); presently under waiver (WT/L/873).</p>	<p><b>EC-12</b></p> <p>G/SP/2 (<b>other</b>) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/529) <sup>iii</sup>.</p> <p>G/MA/TAR/RS/6 (<b>other</b>) was certified (WT/Let/101).</p> <p><b>EC-15</b></p> <p>G/MA/TAR/RS/16 (<b>ITA</b>) was certified (WT/Let/156).</p> <p>G/MA/TAR/RS/30 (<b>distilled spirits</b>) was certified (WT/Let/178).</p> <p>G/MA/TAR/RS/47 (<b>ITA</b>) was certified (WT/Let/261).</p> <p>G/L/65/Rev.1/Add.4 (<b>Pharma</b>) was certified as part of Schedule CXL for the EC-15 (WT/Let/666).</p>	<p><b>EC-12</b></p> <p><u>GATT (1981-1994)</u> SECRET/333 was later withdrawn.</p> <p>SECRET/336 + SECRET/336/Add.1 renegotiation initiated after a panel proceeding (DS28/2). A bilateral agreement was reached with one contracting party (<b>unclear</b>).</p> <p>SECRET/343 resulted in a framework agreement on bananas that was later included in the Marrakesh Protocol.<sup>xii</sup></p> <p><u>WTO</u></p> <p><b>EC-15</b></p> <p>SECRET/347 was initially related to Schedule LXXX for the EC-12, but was later continued by the EC-15 after enlargement (<b>bilateral report</b> in SECRET/347/Add.1).</p> <p>G/L/65 + G/L/65/Rev.1 + G/L/65/Rev.1/Add.1 + G/L/65/Rev.1/Add.2 + G/L/65/Rev.1/Add.2/ Corr.1 +</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						<p>G/MA/TAR/RS/74 (<b>ITA</b>) was certified (WT/Let/667).</p> <p>G/MA/TAR/RS/80 circulated results of G/SECRET/11 was certified (WT/Let/668).</p> <p>G/MA/TAR/RS/90 circulated results of G/SECRET/15 was certified (WT/Let/669).</p> <p>G/MA/TAR/RS/297 circulated results of G/SECRET/22<sup>xiii</sup>, was certified (WT/Let/868).</p>	<p>G/L/65/Rev.1/Add.3 + G/L/65/Rev.1/Add.4 and G/L/65/Rev.1/Add.5 circulated schedule CXL for the EC-15, it was certified (WT/Let/666).</p> <p>G/SECRET/11 was concluded (<b>final report</b> in G/SECRET/11/Add.1).</p> <p>G/SECRET/15 was concluded; two bilateral reports were circulated in G/SECRET/15/Add.1).</p> <p>G/SECRET/18 was concluded (<b>final report and bilateral agreements</b> in G/SECRET/18/Add.3).</p> <p>G/SECRET/22 + G/SECRET/22/Add.1 relate to special procedures included in Annex to WT/MIN (01)/15. Agreement reached under the Geneva Agreement on Trade in Bananas. <sup>xiii</sup></p> <p>G/SECRET/25 was concluded (<b>final report</b> in G/SECRET/25/Add.1).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p style="text-align: center;"><b><u>EU-25 (CLXXIII)</u></b></p> <p>A consolidated schedule in HS2002, including results resulting from the enlargement and results of certain renegotiations under Article XXVIII, was circulated in G/MA/TAR/RS/357 + G/MA/TAR/RS/357/Corr.1 + G/MA/TAR/RS/357/Corr.2 + G/MA/TAR/RS/357/Add.1 and certified (WT/Let/1220).</p> <p style="text-align: center;"><b><u>EU-27</u></b></p> <p style="text-align: center;"><b><u>EU-28 (CLXXV)</u></b></p> <p>A consolidated schedule in HS2017, including some results</p>	<p style="text-align: center;"><b><u>EU-25</u></b></p> <p>G/MA/TAR/RS/357 circulated results of G/SECRET/18, G/SECRET/25 and G/SECRET/30. It was certified (WT/Let/1220).</p> <p>G/MA/TAR/RS/456 (<b>ITA Expansion</b>) was certified (WT/Let/1265).</p> <p style="text-align: center;"><b><u>EU-27</u></b></p> <p style="text-align: center;"><b><u>EU-28</u></b></p>	<p>G/SECRET/30 was concluded (<b>final report</b> in G/SECRET/30/Add.1).</p> <p>G/SECRET/32 was concluded (<b>final report</b> in G/SECRET/32/Add.1).</p> <p style="text-align: center;"><b><u>EU-25</u></b></p> <p>Schedule CXL was withdrawn in G/SECRET/20 + G/SECRET/20/Add.1 in the context of GATT Article XXIV:6 and XXVIII procedures for the enlargement to EU-25. <b>Final report</b> in G/SECRET/20/Add.8.<sup>ix xiii</sup></p> <p style="text-align: center;"><b><u>EU-27</u></b></p> <p>G/SECRET/26 + G/SECRET/26/Corr.1 + G/SECRET/26/Rev.1 initiated GATT Article XXIV:6 and XXVIII procedures for the enlargement to <b>EU-27</b>.<sup>x xiii</sup> (<b>final report</b> in G/SECRET/26/Add.1).</p> <p style="text-align: center;"><b><u>EU-28</u></b></p> <p>G/SECRET/35 initiated GATT Article XXIV:6 and</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>of negotiations in the context of the enlargement (G/SECRET/35), results of certain renegotiations under Article XXVIII (G/SECRET/32) and other rectifications and modifications, was circulated in G/MA/TAR/RS/506 + G/MA/TAR/RS/506/Add.1 + G/MA/TAR/RS/506/Add.2. Reservations were raised.<sup>ii</sup></p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>		<p>XXVIII procedures for the enlargement to <b>EU-28</b>.<sup>xi</sup> (<b>bilateral reports</b> in G/SECRET/35/Add.1, and G/SECRET/35/Add.3; one <b>bilateral report</b> and the <b>final report</b> in G/SECRET/35/Add.2)</p> <p>G/SECRET/42 is currently under way. Revised statistics were submitted in G/SECRET/42/Add.2.</p>
46.	Fiji /a	CIX (109)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/174) and certified (WT/Let/703).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/134) and certified (WT/Let/605).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items</p>		

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					affected was circulated (G/MA/TAR/RS/343) and certified (WT/Let/963).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/521) and certified (WT/Let/1363).		
47.	Gabon /a	XLVII (47)	Gabon did not recognize existing schedule when succeeding to GATT in 1963 (BISD 12S/75).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/175) and certified (WT/Let/704).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/249) and certified (WT/Let/782).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/328) and certified (WT/Let/926).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/576) and certified (WT/Let/1428).	Information on <b>ODCs</b> submitted in April 1995 was verified (See G/C/M/3 + G/C/M/3/Corr.1) with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/521). <sup>iii</sup>  G/MA/TAR/RS/446 and G/MA/TAR/RS/446/Add.1 circulated results of G/SECRET/36 and was certified (WT/Let/1261).	<u>WTO</u>  G/SECRET/36 and G/SECRET/36/Corr.1 requested to initiate procedures under GATT Article XXVIII:4, which were authorized by the Council for Trade in Goods on 18 October 2013. See G/SECRET/36/Add.1, G/SECRET/36/Add.2. The renegotiation was concluded ( <b>bilateral and final reports</b> in G/SECRET/36/Add.3).
48.	The Gambia /b	CX (110)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was		



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>circulated (G/MA/TAR/RS/176) and certified (WT/Let/705).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/250) and certified (WT/Let/783).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/316) and certified (WT/Let/905).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/495) and certified (WT/Let/1312).</p>		
49.	Georgia /a	CXLV (145)	None	PA (14.06.2000) (WT/Let/312+ WT/Let/314 + WT/Let/319 + WT/Let/327 + WT/Let/341)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/129) and certified (WT/Let/600).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/386) and certified (WT/Let/1013).</p>	G/MA/TAR/RS/508 ( <b>ITA Expansion</b> ) was certified (WT/Let/1344).	
50.	Ghana /a	CXI (111)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>circulated (G/MA/TAR/RS/177) and certified (WT/Let/706).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/251) and certified (WT/Let/784).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/317) and certified (WT/Let/906).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/496) and certified (WT/Let/1313).</p>		
51.	Grenada /b	CXXVII (127)	None	PA /c (22.02.1996) (WT/Let/59 + WT/Let/61)	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/178) and certified (WT/Let/707).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/252) and certified (WT/Let/785).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/329) and certified</p>	G/MA/TAR/RS/91 which circulated the results of G/SECRET/16 was certified (WT/Let/445).	<p><u>WTO</u></p> <p>G/SECRET/14 sought authorization from CTG to enter into Art. XXVIII negotiations, but was withdrawn and replaced by G/SECRET/16 + G/SECRET/16/Corr.1 + G/SECRET/16/Add.1. Grenada informed in G/SECRET/16/Add.2 that these negotiations were concluded.</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/927).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/522) and certified (WT/Let/1364).		
52.	Guatemala /a	LXXXVIII (88)	Schedule established in its Protocol of Accession to GATT (28.02.1991) and transposed into HS. Certified (WT/Let/271). <sup>xiv</sup>	MP	Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/489). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/216 + G/MA/TAR/RS/216/Corr.1) and certified (WT/Let/748).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/344) and certified (WT/Let/964).  Presently under waiver for the introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	G/MA/TAR/RS/105 ( <b>ITA</b> ) was certified (WT/Let/544).  G/MA/TAR/RS/292 ( <b>other</b> ) was certified WT/Let/847.  G/MA/TAR/RS/424 ( <b>ITA Expansion</b> ) (awaiting domestic procedures).	
53.	Guinea /a	CXXXVI (136)	Inherited concessions specified in Section C of Schedule XI-France when succeeding to	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/179) and certified (WT/Let/708).		

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
			GATT in 1994 (L/7606).		<p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/253) and certified (WT/Let/786).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/345) and certified (WT/Let/965).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/497) and certified (WT/Let/1314).</p>		
54.	Guinea Bissau /a	CXXX (130)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/180) and certified (WT/Let/709).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/254) and certified (WT/Let/787).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/309) and certified (WT/Let/899).</p>		

<b>Item No.</b>	<b>WTO Member</b>	<b>Schedule Number</b>	<b>Pre-Uruguay Round Schedule</b>	<b>Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)</b>	<b>Transposition of Schedules due to HS amendments</b>	<b>Rectifications/ Modifications to Schedules</b>	<b>Renegotiations under Article XXVIII<sup>1</sup></b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/472) and certified (WT/Let/1289).		
55.	Guyana /b	CXII (112)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/181) and certified (WT/Let/710).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/255) and certified (WT/Let/788).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/330) and certified (WT/Let/928).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/523) and certified (WT/Let/1365).</p>		
56.	Haiti /a	XXVI (26)	Schedule established in Ancey 1949 Protocol. Additional concessions contained in Torquay 1951,	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/182) and certified (WT/Let/711).</p> <p>Pursuant to the revised HS2002</p>		Pre-UR concessions were renegotiated in 1961-1962 (Secret/147 + Secret/Add.1 + Secret/Add.2 + Secret/Add.3 + Secret/Add.4 + Secret/Add.5 +

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			<p>Geneva 1956 and Geneva 1962 Protocols.</p> <p>A draft consolidated schedule was submitted by Haiti (L/4794) in 1979, but was not certified. Further concessions are found in the Protocol Supplementary to the Geneva 1979 Protocol.</p>		<p>procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/256) and certified (WT/Let/791).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/346) and certified (WT/Let/966).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/515) and certified (WT/Let/1357).</p>		<p>Secret/Add.6 + Secret/Add.7 + Secret/Add.8 + Secret/Add.9).</p> <p><u>WTO</u></p> <p>G/SECRET/39 is currently under way.</p>
57.	Honduras /b	XCV (95)	Protocol of Accession to GATT (02.03.1994).	MP	<p>Schedule in loose-leaf format including HS96 changes were certified (WT/Let/403).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/144) and certified (WT/Let/634).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/347) and certified (WT/Let/967).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated</p>	<p>G/MA/TAR/RS/101 (<b>ITA</b>) was certified (WT/Let/511 + WT/Let/511/Corr.1).</p> <p>G/MA/TAR/RS/104 circulated the results of G/SECRET/21 and was certified (WT/Let/540).</p> <p>G/MA/TAR/RS/323 (<b>ITA</b>) was certified (WT/Let/921).</p>	<p><u>WTO</u></p> <p>G/SECRET/21 (<b>final report</b> in SECRET/21/Add.1).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(G/MA/TAR/RS/551) and certified (WT/Let/1396).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).		
58.	Hong Kong, China /b	LXXXII (82)	Schedule annexed (L/6222/Add.1) to the Second Geneva (1987) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/76).  Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/HKG/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/116 + G/MA/TAR/RS/116/Corr.1) and certified (WT/Let/584).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/383) and certified (WT/Let/1010).  Presently under waiver for the introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	G/MA/TAR/RS/9 ( <b>concessions</b> ) was certified (WT/Let/171).  G/MA/TAR/RS/21 ( <b>ITA</b> ) was certified (WT/Let/160).  G/MA/TAR/RS/37 ( <b>ITA</b> ) was certified (WT/Let/252).  G/MA/TAR/RS/72 ( <b>concessions</b> ) was certified (WT/Let/384).  G/MA/TAR/RS/399 ( <b>other</b> ) was certified (WT/Let/1035).  G/MA/TAR/RS/426 and G/MA/TAR/RS/426/Corr.1 ( <b>ITA Expansion</b> ) was certified (WT/Let/1159).	
59.	Hungary /a	LXXI (71)	Schedule annexed (L/7195/Add.2) to the Geneva (1993) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/264).	G/RS/19 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).	<u>GATT (1981-1994)</u>  SECRET/335 ( <b>final report</b> ) in

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/HUN/1).	G/MA/TAR/RS/84 + G/MA/TAR/RS/84/Corr.1 ( <b>concessions</b> ) were certified (WT/Let/441).	SECRET/335/Add.1).  <i>WTO</i> G/SECRET/3 This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. <sup>ix</sup>
60.	Iceland /a	LXII (62)	Schedule annexed (L/6987/Add.3) to the Geneva (1992) Protocol.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/477).  Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ISL/1);  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/374) and certified (WT/Let/1003).	G/MA/TAR/RS/22 ( <b>ITA</b> ) was certified (WT/Let/159).  G/MA/TAR/RS/435 ( <b>ITA Expansion</b> ) was certified (WT/Let/1202).  G/MA/TAR/RS/584 ( <b>Nairobi Decision</b> ) was circulated.	



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
61.	India /a	XII (12)	Schedule was approved and annexed (L/7463/Add.2) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/517). <sup>iii</sup>	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/340).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/IND/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/301) and certified (WT/Let/886).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/409) and certified (WT/Let/1072).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/24 (<b>ITA</b>) was certified (WT/Let/181).</p> <p>G/MA/TAR/RS/63 + G/MA/TAR/RS/63/Add.1 + G/MA/TAR/RS/63/Corr.1 + G/MA/TAR/RS/63/Rev.1 (<b>other</b>) were certified (WT/Let/374).</p> <p>G/MA/TAR/RS/66 circulated the results of G/SECRET/8, was certified (WT/Let/440).</p> <p>G/MA/TAR/RS/67 + G/MA/TAR/RS/67/Rev.1 (<b>textiles</b>) were certified (WT/Let/374).</p> <p>G/MA/TAR/RS/572 (<b>rectification</b>) was circulated (reservations<sup>ii</sup> were raised)</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/342 (<b>final report</b> in SECRET/342/Add.1).</p> <p><u>WTO</u></p> <p>G/SECRET/8 was concluded (<b>final report</b> in G/SECRET/8/Add.1).</p>
62.	Indonesia /a	XXI (21)	Schedule annexed (L/6987/Add.1) to the Geneva (1992) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/318).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/458) and certified (WT/Let/1273).</p>	<p>G/MA/SP/1 + G/MA/SP/1/Add.1 (<b>other</b>) were approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/541).<sup>iii</sup></p> <p>G/RS/21 (<b>other</b>) (reservations<sup>ii</sup> were raised).</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/281 was concluded (<b>final report</b> in SECRET/281/Add.4).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						<p>Following consultations, a new notification G/MA/TAR/RS/39 (<b>other</b>) was submitted and certified (WT/Let/255).</p> <p>G/MA/TAR/RS/23 (<b>ITA</b>) was certified (WT/Let/157).</p> <p>G/MA/TAR/RS/439 (<b>other</b>) was certified (WT/Let/1206).</p>	
63.	Israel /a	XLII (42)	Pre-UR schedule was transposed into the HS (SECRET/HS/31 + SECRET/HS/31/Add. 1) and certified (WT/Let/553). Subsequently, corrections to the transposed schedule were circulated (G/MA/TAR/RS/322)	MP	<p>A consolidated new schedule in HS1996 was circulated (G/MA/TAR/RS/322) and certified (WT/Let/932).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/407) and certified (WT/Let/1070).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/447) and certified (WT/Let/1233).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/525) and certified (WT/Let/1367).</p> <p>Rectifications to WT/Let/1367 (G/MA/TAR/RS/580) was circulated and certified</p>	<p>G/MA/TAR/RS/25 (<b>ITA</b>) was certified (WT/Let/174)</p> <p>G/MA/TAR/RS/78 (<b>Annex 5 AoA</b>) was certified (WT/Let/882).</p> <p>G/MA/TAR/RS/322 circulated a full Schedule with corrections to the Pre-Uruguay schedule (WT/Let/553), UR Schedule, and HS1996 changes (WT/Let/554) (<b>other</b>). It was certified (WT/Let/932)</p> <p>G/MA/TAR/RS/434 (<b>ITA Expansion</b>) was certified (WT/Let/1198).</p> <p>G/MA/TAR/RS/511 (<b>Nairobi Decision</b>) was certified (WT/Let/1348).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/1432).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).		
64.	Jamaica /b	LXVI (66)	Pre-UR schedule was transposed into HS and certified (WT/Let/257).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/183) and certified (WT/Let/712).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/110) and certified (WT/Let/560).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/387) and certified (WT/Let/1014).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/526) and certified (WT/Let/1368).		
65.	Japan /a	XXXVIII (38)	Schedule annexed (L/6112/Add.1) to the First Geneva (1987) Protocol.  HS92 changes circulated in SECRET/C/HS/7	MP	Tariff items affected by HS96 changes were certified (WT/Let/67+ WT/Let/94). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/JAP/1 + G/SECRET/HS02/JAP/1/Corr.1+ G/SECRET/HS02/JAP/1/	G/RS/6 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (Let/1953). G/RS/7 ( <b>Pharma</b> ) was included in a <i>Procès-Verbal</i> of Rectification (Let/1953).  G/MA/TAR/RS/10 +	<u>GATT (1981-1994)</u>  SECRET/319 was concluded ( <b>final report</b> in SECRET/319/Add.3).  SECRET/328 was concluded ( <b>final report</b>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			and approved (See TAR/M/35).		Corr.2); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/145) and certified (WT/Let/644 + WT/Let/644/Corr.1 + WT/Let/820).	<p>G/MA/TAR/RS/10/Corr.1 (<b>Pharma</b>) were certified (WT/Let/138 + WT/Let/145).</p> <p>G/MA/TAR/RS/12 + G/MA/TAR/RS/12/Corr.1 (<b>ITA</b>) were certified (WT/Let/138 + WT/Let/145). G/MA/TAR/RS/55 + G/MA/TAR/RS/55/Corr.1 + G/MA/TAR/RS/55/Corr.2 (<b>Pharma</b>) were certified (WT/Let/322 + WT/Let/343).</p> <p>G/MA/TAR/RS/57 (<b>Annex 5 AoA</b>) was certified (WT/Let/362 + WT/Let/412).</p> <p>G/MA/TAR/RS/114 (<b>Pharma</b>) was certified (WT/Let/568). It was subsequently replaced by G/MA/TAR/RS/136 and certified (WT/Let/610 + WT/Let/625).</p> <p>G/MA/TAR/RS/291 + G/MA/TAR/RS/291/Corr.1 (<b>Pharma</b>) were certified (WT/Let/835 + WT/Let/864).</p> <p>G/MA/TAR/RS/423 (<b>ITA Expansion</b>) was certified (WT/Let/1144 + WT/Let/1260</p>	in SECRET/328/Add.2).

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
66.	Jordan /a	CXLVIII (148)	None	PA (11.04.2000) (WT/Let/323 + WT/Let/333 + WT/Let/335)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/115 + G/MA/TAR/RS/115/Corr.1) and certified (WT/Let/586).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/378) and certified (WT/Let/1007).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/527) and certified (WT/Let/1369).</p>		
67.	Kazakhstan /a	CLXXII (172)	None	PA (27.07.2015) (WT/Let/1057)	<p>Accession schedule in HS07.</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>		
68.	Kenya /a	CXIII (113)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/184) and certified (WT/Let/713).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>affected was circulated (G/MA/TAR/RS/257) and certified (WT/Let/789).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/388) and certified (WT/Let/1021).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/528) and certified (WT/Let/1370).</p>		
69.	Korea, Republic of /a	LX (60)	<p>Schedule annexed (L/6222/Add.6) to the Second Geneva (1987) Protocol.</p> <p>HS92 changes were certified (Let/1793).</p>	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/339).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/KOR/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/220 + G/MA/TAR/RS/220/Add.1 + G/MA/TAR/RS/220/Add.2) and certified (WT/Let/804).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/420) and certified (WT/Let/1099).</p> <p>Presently under waiver for the</p>	<p>G/MA/TAR/RS/33 (<b>ITA</b>) was certified (WT/Let/249).</p> <p>G/MA/TAR/RS/56 + G/MA/TAR/RS/56/Corr.1 (<b>other</b>) were certified (WT/Let/302).</p> <p>G/MA/TAR/RS/71 (<b>ITA</b>) was certified (WT/Let/376 + WT/Let/392).</p> <p>G/MA/TAR/RS/98 (<b>Annex 5 AoA</b>) was certified (WT/Let/492 + WT/Let/504). G/MA/TAR/RS/126 (<b>other</b>) was certified (WT/Let/596).</p> <p>G/MA/TAR/RS/396 (<b>Annex 5 AoA</b>) is ongoing. Reservations were raised.<sup>ii</sup></p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	G/MA/TAR/RS/433 ( <b>ITA Expansion</b> ) was certified (WT/Let/1195 + WT/Let/1221).	
70.	Kuwait, the State of /a	CXIV (114)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/185) and certified (WT/Let/714).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/140) and certified (WT/Let/627).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/306) and certified (WT/Let/896).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/473) and certified (WT/Let/1290).	G/MA/TAR/RS/222 ( <b>ITA</b> ) was certified (WT/Let/752).	
71.	Kyrgyz Republic /a	CXLII (142)	None	PA (20.12.1998) (WT/Let/245+ WT/Let/262 + WT/Let/296)	Accession schedule in HS96.  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/133) and certified (WT/Let/604).		<u>WTO</u>  G/SECRET/38 initiated procedures under GATT Articles XXIV:6 and XXVIII to take account of Kyrgyz Republic's

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/379) and certified (WT/Let/1008).		accession to the Eurasian Economic Union.
72.	Lao People's Democratic Republic /b	CLXVII (167)	None	PA (02.02.2013) (WT/Let/869 + WT/Let/872 + WT/Let/876)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/384) and certified (WT/Let/1019).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/529) and certified (WT/Let/1371).</p>		
73.	Latvia /a	CXLIII (143)	None	PA (10.02.1999) (WT/Let/246 + WT/Let/281 + WT/Let/298)	<p>Accession schedule in HS96.</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/LVA/1).</p>	G/MA/TAR/RS/58 + G/MA/TAR/RS/58/Corr.1 ( <b>revised accession schedule</b> ) was certified (WT/Let/321).	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. <sup>ix</sup>
74.	Lesotho /a	CXV (115)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/186) and certified (WT/Let/715).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/224) and certified (WT/Let/755).</p>		



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/318) and certified (WT/Let/907).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/474) and certified (WT/Let/1291).</p>		
75.	Liberia /a	CLXXIV (174)	None	PA (14.04.2016) (WT/Let/1171)	Accession schedule in HS2012.		
76.	Lithuania /a	CL (150)	None	PA (31.05.2001) (WT/Let/364 + WT/Let/378)	Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/LTU/1).	Rectifications to the Protocol of Accession of Lithuania were included in a Procès-Verbal of Rectification (WT/Let/380 + WT/Let/380/Corr.1 + WT/Let/389).	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. <sup>ix</sup>
77.	Macao, China /b	LXXXIX (89)	Schedule circulated in document L/7023 was not certified. Schedule was also considered in the framework of the UR.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/269).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/MAC/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/111) and certified (WT/Let/561).</p>	<p>G/MA/TAR/RS/27 (<b>ITA</b>) was certified (WT/Let/177).</p> <p>G/MA/TAR/RS/35 (<b>Pharma</b>) was certified (WT/Let/251).</p> <p>G/MA/TAR/RS/79 (<b>Pharma</b>) was certified (WT/Let/405).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/389) and certified (WT/Let/1022).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/577) and (G/MA/TAR/RS/577/Rev.1).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/137 (<b>Pharma</b>) was certified (WT/Let/614).</p> <p>G/MA/TAR/RS/228 (<b>Pharma</b>) was certified (WT/Let/762).</p> <p>G/MA/TAR/RS/461 (<b>ITA Expansion</b>) was certified (WT/Let/1277).</p>	
78.	Madagascar /a	LI (51)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/187) and certified (WT/Let/716).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/258) and certified (WT/Let/790).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/362) and certified (WT/Let/988).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(G/MA/TAR/RS/530) and certified (WT/Let/1376).		
79.	Malawi /a	LVIII (58)	Pre-UR schedule transposed into HS and certified (WT/Let/167).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/188) and certified (WT/Let/717).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/259) and certified (WT/Let/792).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/363) and certified (WT/Let/989).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/531) and certified (WT/Let/1372).</p>		
80.	Malaysia /a	XXXIX (39)	Schedule annexed (L/7195/Add.3) to the Geneva (1993) Protocol.	MP	<p>Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/498).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/260) and certified (WT/Let/793).</p> <p>Presently under waiver for the introduction of HS2007 changes</p>	<p>G/MA/TAR/RS/29 (<b>ITA</b>) was certified (WT/Let/176).</p> <p>G/MA/TAR/RS/432 and G/MA/TAR/RS/432/Add.1 (<b>ITA Expansion</b>) was certified (WT/Let/1187)</p> <p>G/MA/TAR/RS/451 (<b>other</b>) was certified (WT/Let/1243).</p>	

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					(WT/L/1049).  Presently under waiver for the introduction of HS2012 changes (WT/L/1050).		
81.	Maldives /a	CXVI (116)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/189) and certified (WT/Let/718).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/261) and certified (WT/Let/794).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/410) and certified (WT/Let/1073).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/532) and certified (WT/Let/1373).		
82.	Mali /a	XCIV (94)	Inherited concessions specified in Section C of Schedule XI-France when succeeding to GATT on	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/190) and certified (WT/Let/719).		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			11.01.1993 (L/7166).		<p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/262) and certified (WT/Let/799).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/364) and certified (WT/Let/990).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/498) and certified (WT/Let/1315).</p>		
83.	Malta /a	CXVII (117)	None	MP	Tariff items affected by HS96 changes were certified (WT/Let/315).	<p>G/SP/4 (<b>ODCs</b>) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/533).<sup>iii</sup></p> <p>G/RS/15 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/RS/23 (<b>ODCs and other</b>) was certified (WT/Let/22).</p>	<p><u>WTO</u></p> <p>This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25.<sup>ix</sup></p>
84.	Mauritania /a	L (50)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/191) and certified (WT/Let/720).		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/263) and certified (WT/Let/795).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/365) and certified (WT/Let/991).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/533) and certified (WT/Let/1374).</p>		
85.	Mauritius /a	CXVIII (118)	None	MP	<p>Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/337).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/120) and certified (WT/Let/588).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/331) and certified (WT/Let/929).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/534) and certified</p>	<p>G/MA/TAR/RS/60 (<b>ITA</b>) was certified (WT/Let/334).</p> <p>G/MA/TAR/RS/62 (<b>HS96</b>) was certified (WT/Let/337).</p> <p>G/MA/TAR/RS/437 and G/MA/TAR/RS/437/Add. 1 (<b>ITA Expansion</b>) was certified (WT/Let/1204).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/1375).		
86.	Mexico /a	LXXVII (77)	Schedule was approved and annexed (L/7463/Add.3) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/518). <sup>iii</sup>	MP	<p>Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/404).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/MEX/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/294) and certified (WT/Let/862).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/448) and certified (WT/Let/1234).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p>	<p>G/MA/TAR/RS/7 (<b>other</b>) was certified (WT/Let/122).</p> <p>G/MA/TAR/RS/578 (<b>Nairobi Decision</b>) was certified (WT/Let/1430).</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/330 (<b>unclear</b>).</p>
87.	Moldova, Republic of /a	CLI (151)	None	PA (26.07.2001) (WT/Let/395 + WT/Let/399 + WT/Let/410)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/264) and certified (WT/Let/800).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/390) and certified (WT/Let/1023).</p>	G/MA/TAR/RS/150 circulated the results of G/SECRET/31, was certified (WT/Let/655).	<p><u>WTO</u></p> <p>G/SECRET/31 + G/SECRET/3/Corr.1 were concluded (<b>final report</b> in G/SECRET/31/Add.1).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
88.	Mongolia /a	CXXXIV (134)	None	PA (29.01.1997) (WT/Let/100 + WT/Let/109 + WT/Let/130)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/121) and certified (WT/Let/589).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/366) and certified (WT/Let/993).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/535) and certified (WT/Let/1379).</p>	Rectifications to the Protocol of Accession of Mongolia were included in a Procès-Verbal of Rectification (WT/Let/115 + WT/Let/125).	
89.	Montenegro /a	CLXVI (166)	None	PA (29.04.2012) (WT/Let/842 + WT/Let/849 + WT/Let/857)	<p>Accession schedule in HS2007.</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/552) and certified (WT/Let/1397).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/296 (<b>ITA</b>) was certified (WT/Let/867).</p> <p>G/MA/TAR/RS/427 and G/MA/TAR/RS/427/Add.1 (<b>ITA Expansion</b>) was certified (WT/Let/1182).</p>	
90.	Morocco /a	LXXXI (81)	Schedule contained in its Protocol of Accession to GATT (19.02.1987). Transposed into HS and certified	MP	<p>Schedule in loose-leaf format, including HS96, changes were certified (WT/Let/497).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated</p>		<p><u>GATT (1981-1994)</u></p> <p>L/6326 + L/6326Add.1 (<b>unclear</b>).</p>



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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
			(WT/Let/168)		(G/MA/TAR/RS/152) and certified (WT/Let/665).		
91.	Mozambique /a	CXIX (119)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/192) and certified (WT/Let/721). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/265) and certified (WT/Let/796).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/310) and certified (WT/Let/900). Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/475) and certified (WT/Let/1292).</p>		
92.	Myanmar /a	IV (4)	Sixth Certification of Changes to Schedules (1988).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/193) and certified (WT/Let/722).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/266) and certified (WT/Let/801).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/348) and certified (WT/Let/968).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/536) and certified (WT/Let/1377).</p>		
93.	Namibia /a	XC (90)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/194) and certified (WT/Let/723). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/267) and certified (WT/Let/797).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/402) and certified (WT/Let/1056).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/476) and certified (WT/Let/1293).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94.	Nepal /a	CLVII (157)	None	PA (23.04.2004) (WT/Let/449 + WT/Let/464)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/349) and certified (WT/Let/969).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/537) and certified (WT/Let/1378).</p>		
95.	New Zealand /a	XIII (13)	Schedule annexed (L/6112/Add.3) to the First Geneva (1987) Protocol.	MP	<p>Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/458 + WT/Let/458/Corr.1).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NZL/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/221) and certified (WT/Let/750).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/445) and certified (WT/Let/1231).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p>	<p>G/RS/1 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).</p> <p>G/MA/TAR/RS/44 (<b>ITA</b>) was certified (WT/Let/295).</p> <p>G/MA/TAR/RS/53 (<b>ITA</b>) was certified (WT/Let/295).</p> <p>G/MA/TAR/RS/436 and Add.1 (<b>ITA Expansion</b>) was certified WT/Let/1203.</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/275 (<b>unclear</b>).</p> <p>SECRET/289 (<b>unclear</b>).</p> <p>SECRET/290 (<b>unclear</b>).</p> <p>SECRET/313 announced the intention to increase certain duty levels for a three-year period.</p> <p>SECRET/329 + SECRET/329/Rev.1 (<b>unclear</b>).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Presently under waiver for the introduction of HS2017 changes (WT/L/1051).		
96.	Nicaragua /b	XXIX (29)	Was under a waiver (WT/L/467) for the establishment of a new schedule based on the HS <sup>xv</sup> . Documentation was circulated in G/SECRET/HS/3 but was not certified due to reservations. <sup>ii</sup>	MP	<p>Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/460). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NIC/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/147) and certified (WT/Let/642).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/350) and certified (WT/Let/970).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/563) and certified (WT/Let/1408).</p>	G/MA/TAR/RS/102 (ITA) was certified (WT/Let/512).	
97.	Niger /a	LIII (53)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/195) and certified (WT/Let/724).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/268) and certified</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(WT/Let/798).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/351) and certified (WT/Let/971).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/499) and certified (WT/Let/1316).		
98.	Nigeria /a	XLIII (43)	Schedule contained in Sixth Certification of Changes to Schedules (1988).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/196) and certified (WT/Let/725). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/141) and certified (WT/Let/628).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/391) and certified (WT/Let/1015).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/501) and certified (WT/Let/1318).		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
99.	North Macedonia /a	CLIV (154)	None	PA (04.04.2003) (WT/Let/430 + WT/Let/439)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/377) and certified (WT/Let/1006).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/556) and certified (WT/Let/1401).</p>		
100.	Norway /a	XIV (14)	<p>Schedule annexed (L/6112/Add.2) to the First Geneva (1987) Protocol.</p> <p>HS92 changes were certified (Let/1793).</p>	MP	<p>Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/466).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NOR/1 + G/SECRET/HS02/NOR/1/Rev.1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/225) and certified (WT/Let/756).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/418) and certified (WT/Let/1097).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p>	<p>G/RS/2 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).</p> <p>G/MA/TAR/RS/5 (<b>other</b>) was certified (WT/Let/479).</p> <p>G/MA/TAR/RS/15 (<b>ITA</b>) was certified (WT/Let/153).</p> <p>G/MA/TAR/RS/81 (<b>Pharma</b>) was certified (WT/Let/416).</p> <p>G/MA/TAR/RS/86 (<b>Pharma</b>) was certified (WT/Let/442).</p> <p>G/MA/TAR/RS/148 (<b>Pharma</b>) was certified (WT/Let/654).</p> <p>G/MA/TAR/RS/414 (<b>other</b>) was certified (WT/Let/1089).</p> <p>G/MA/TAR/RS/429 +</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/297, some bilateral agreements were reported in document SECRET/297/Add.1 (<b>unclear</b>).</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	G/MA/TAR/RS/429/Add.1 ( <b>ITA Expansion</b> ) was certified (WT/Let/1181).  G/MA/TAR/RS/457 ( <b>Pharma</b> ) was certified (WT/Let/1268).  G/MA/TAR/RS/507 ( <b>Nairobi Decision</b> ) was certified (WT/Let/1342).	
101.	Oman /a	CXLIX (149)	None	PA (09.11.2000) (WT/Let/357 + WT/Let/369)	Accession schedule in HS96.  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/122) and certified (WT/Let/590).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/352) and certified (WT/Let/972).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/540) and certified (WT/Let/1386).		
102.	Pakistan /a	XV (15)	Renegotiating its pre-UR schedule in connection with the implementation of the HS. <sup>xvi</sup>	MP	Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/499).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated	G/SP/10 (reservations <sup>ii</sup> were raised). As a result, a revision was circulated in G/MA/SP/2 ( <b>other</b> ) and approved with the intention to incorporate in a Supplementary Protocol to	<u>GATT (1981-1994)</u>  SECRET/304, a bilateral agreement was reported in document SECRET/304/Add.1.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>(G/MA/TAR/RS/149) and certified (WT/Let/653). Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/392) and certified (WT/Let/1016).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/477) and certified (WT/Let/1294).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>the Marrakesh Agreement which did not come into being. It has now been certified (WT/Let/530).<sup>iii</sup></p> <p>G/MA/TAR/RS/61+ G/MA/TAR/RS/61/Corr.1 (<b>textiles</b>) (reservations<sup>ii</sup> were raised).</p> <p>G/MA/TAR/RS/83 (<b>textiles</b>) was certified (WT/Let/424).</p> <p>G/MA/TAR/RS/94+ G/MA/TAR/RS/94/Add.1 + G/MA/TAR/RS/94/Add.2 (<b>concessions</b>) were certified (WT/Let/502).</p>	
103.	Panama /a	CXLI (141)	None	PA (06.09.1997) (WT/Let/114 + WT/Let/133+ WT/Let/161)	<p>Accession schedule in HS92.</p> <p>Submitted a list of tariff items affected by HS96 changes and (G/SECRET/HS96/48 + G/SECRET/HS96/48/Add.1 + G/SECRET/HS96/48/Rev.1 + G/SECRET/HS96/48/Rev.1/ Corr.1 G/SECRET/HS96/48/Rev.1/ Corr.2 + G/SECRET/HS96/48/Rev.2) was certified (WT/Let/648).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/289) and certified</p>	<p>G/MA/TAR/RS/290 (<b>ITA</b>) was certified (WT/Let/834).</p> <p>G/MA/TAR/RS/304 circulated results of G/SECRET/33 and it was certified (WT/Let/891).</p>	<p><u>WTO</u></p> <p>G/SECRET/33 was concluded (<b>final report</b> in G/SECRET/33/Add.1)</p>



<b>Item No.</b>	<b>WTO Member</b>	<b>Schedule Number</b>	<b>Pre-Uruguay Round Schedule</b>	<b>Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)</b>	<b>Transposition of Schedules due to HS amendments</b>	<b>Rectifications/ Modifications to Schedules</b>	<b>Renegotiations under Article XXVIII<sup>1</sup></b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					<p>(WT/Let/827).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/380) and certified (WT/Let/1011).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/586).</p>		
104.	Papua New Guinea /a	CXXXVIII (138)	None	PA (09.06.1996) /c (WT/Let/63+ WT/Let/84)	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/197) and certified (WT/Let/726).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/269) and certified (WT/Let/802).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/393) and certified (WT/Let/1017).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/541) and certified (WT/Let/1387).</p>		

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105.	Paraguay /a	XCI (91)	Protocol of Accession to GATT (30.06.1993).	MP	<p>Complete schedule, including HS96 changes, was circulated (G/SECRET/HS96/29 + G/SECRET/HS96/29/Rev.1) and certified (WT/Let/574).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/270) and certified (WT/Let/805).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>		
106.	Peru /a	XXXV (35)	<p>Schedule was renegotiated during the UR.</p> <p>All previous concessions replaced by the UR Schedule.</p>	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/198) and certified (WT/Let/727).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/271) and certified (WT/Let/806).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/373) and certified (WT/Let/1002).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated</p>	G/MA/TAR/RS/146 ( <b>ITA</b> ) was certified (WT/Let/640).	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(G/MA/TAR/RS/554) and certified (WT/Let/1399).		
107.	Philippines /a	LXXV (75)	Schedule annexed (L/6987/Add.2) to the Geneva (1992) Protocol.	MP	<p>Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/402).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/581).</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p>	<p>Part of G/RS/5 and G/RS/10 + G/RS/10/Add.1 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (Let/1951). Other parts remain uncertified (reservations<sup>ii</sup> were raised).</p> <p>G/MA/TAR/RS/36 (<b>ITA</b>) was certified (WT/Let/303)</p> <p>G/MA/TAR/RS/93 circulated results of G/SECRET/9 (reservations<sup>ii</sup> were raised).</p> <p>G/MA/TAR/RS/99 + G/MA/TAR/RS/99/Rev.1 (<b>Annex 5 AoA</b>) was certified (WT/Let/562).</p> <p>G/MA/TAR/RS/395 (<b>Annex 5 AoA</b>) was certified (WT/Let/1024).</p> <p>G/MA/TAR/RS/421 (<b>ITA</b>) was certified (WT/Let/1101).</p> <p>G/MA/TAR/RS/430 and G/MA/TAR/RS/430/Add.1 (<b>ITA Expansion</b>) were certified (WT/Let/1267).</p>	<p><u>WTO</u></p> <p>G/SECRET/9 was concluded (<b>final report</b> in G/SECRET/9/Add.3).</p>
108.	Poland /a	LXV (65)	Schedule contained in Sixth Certification of Changes to	MP	Tariff items affected by HS96 changes were certified (WT/Let/268).	G/MA/TAR/RS/32 ( <b>ITA</b> ) was certified (WT/Let/381).	<p><u>WTO</u></p> <p>This Schedule was withdrawn in the context</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Schedules (1988).		Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/POL/1).		of GATT Article XXIV:6 procedures for the enlargement to EC-25. <sup>ix</sup>
109.	Qatar /a	CXXXI (131)	None	PA (13.01.1996) /c (WT/Let/46 + WT/Let/64)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/109) and certified (WT/Let/559).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/353) and subsequently replaced (G/MA/TAR/RS/353/Rev.1) and certified (WT/Let/1068).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/542) and certified (WT/Let/1388).</p>	G/MA/TAR/RS/358 (ITA) was certified (WT/Let/983).	
110.	Romania /a	LXIX (69)	Pre-UR schedule was transposed into a consolidated loose-leaf schedule in HS and certified (Let/1911)	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/265).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ROM/1).</p>	<p>G/RS/14 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).</p> <p>G/RS/27 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p> <p>G/MA/TAR/RS/46 (ITA) was certified (WT/Let/260).</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/339 (<b>final report</b> in SECRET/339/Add.1).</p> <p>This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-27.<sup>x</sup></p>

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>i</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
111.	Russian Federation /a	CLXV (165)	None	PA (22.08.2012) (WT/Let/840 + WT/Let/860)	Accession schedule in HS2007  Presently under waiver for the introduction of HS2012 changes (WT/L/1050).  Presently under waiver for the introduction of HS2017 changes (WT/L/1051).	G/MA/TAR/RS/406 ( <b>other</b> ) was circulated and reservations <sup>ii</sup> were raised.  G/MA/TAR/RS/443 ( <b>ITA</b> ) was certified (WT/Let/1212).	
112.	Rwanda /a	LVI (56)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/199) and certified (WT/Let/728).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/135) and certified (WT/Let/612).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/319) and certified (WT/Let/908).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/504) and certified (WT/Let/1323).		
113.	Saint Kitts and Nevis /b	CXXVIII (128)	None	PA (21.02.1996) /c (WT/Let/58 + WT/Let/62)	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was		

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					<p>circulated (G/MA/TAR/RS/200) and certified (WT/Let/729).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/272) and certified (WT/Let/807).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/332) and certified (WT/Let/930).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/479) and certified (WT/Let/1297).</p>		
114.	Saint Lucia /b	CXXI (121)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/201) and certified (WT/Let/730).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/131) and certified (WT/Let/602).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/333) and certified (WT/Let/931).</p>		

<b>Item No.</b>	<b>WTO Member</b>	<b>Schedule Number</b>	<b>Pre-Uruguay Round Schedule</b>	<b>Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)</b>	<b>Transposition of Schedules due to HS amendments</b>	<b>Rectifications/ Modifications to Schedules</b>	<b>Renegotiations under Article XXVIII<sup>1</sup></b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/553) and certified (WT/Let/1398).		
115.	Saint Vincent and the Grenadines /b	CXXII (122)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/202) and certified (WT/Let/731). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/273) and certified (WT/Let/808).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/354) and certified (WT/Let/973).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/555) and certified (WT/Let/1412).</p>		
116.	Samoa /b	CLXIV (164)	None	PA (10.05.2012) (WT/Let/841+ WT/Let/850 + WT/Let/856)	<p>Accession schedule in HS2007.</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/543) and certified (WT/Let/1389).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
117.	Saudi Arabia, Kingdom of /a	CLVIII (158)	None	PA (11.12.2005) (WT/Let/503 + WT/Let/510)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/334 and G/MA/TAR/RS/334/Add.1) and certified (WT/Let/1032).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/559) and certified (WT/Let/1406).</p>		
118.	Senegal /a	XLIX (49)	Schedule established in Second Certification of Rectifications and Modifications (1964)	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/203) and certified (WT/Let/732).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/298) and certified (WT/Let/874).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/367) and certified (WT/Let/994). A section which was inadvertently omitted was circulated (G/MA/TAR/RS/411) and certified (WT/Let/1074).</p>	<p>Information on <b>ODCs</b> submitted in April 1995 was verified (See G/C/M/3 + G/C/M/3/Corr.1). Information was to be included in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/525).<sup>iii</sup></p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/341 was carried over to WTO. The <b>bilateral agreements</b> can be found in G/SECRET/6 + G/SECRET/6/Add.1 + G/SECRET/6/Add.2 + G/SECRET/6/Add.3.</p>



Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/502) and certified (WT/Let/1319).		
119.	Seychelles /b	CLXXI (171)	None	PA (26.04.2015) (WT/Let/1040)	Accession schedule in HS2007.  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/480) and certified (WT/Let/1298).	G/MA/TAR/RS/505 ( <b>ITA rectification</b> ) was circulated and certified (WT/Let/1329).	
120.	Sierra Leone /a	CXX (120)	None	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/204) and certified (WT/Let/733).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/275) and certified (WT/Let/809).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/368) and certified (WT/Let/995).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/544) and certified (WT/Let/1390).		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
121.	Singapore /a	LXXIII (73)	Schedule annexed (L/6466/Add.2) to the HS Geneva (1989) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/263).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SGP/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/132) and certified (WT/Let/603).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/355) and certified (WT/Let/974).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p>	<p>G/MA/TAR/RS/20 (<b>ITA</b>) was certified (WT/Let/175).</p> <p>G/MA/TAR/RS/65 (<b>other</b>) was certified (WT/Let/350).</p> <p>G/MA/TAR/RS/103 (<b>ITA</b>) was certified (WT/Let/539).</p> <p>G/MA/TAR/RS/425 (<b>ITA Expansion</b>) was certified (WT/Let/1158).</p>	
122.	Slovak Republic /a	XCIII (93)	Protocol of Accession to GATT (19.02.1993).	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/373).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SVK/1).</p>	<p>G/MA/TAR/RS/42 (<b>ITA</b>) was certified (WT/Let/258).</p> <p>G/MA/TAR/RS/70 (<b>Pharma</b>) was certified (WT/Let/382).</p>	<p><u>WTO</u></p> <p>This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25.<sup>ix</sup></p>
123.	Slovenia /a	XCVI (96)	Protocol of Accession to GATT (12.09.1994).	MP	<p>Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/344, later replaced by WT/Let/352).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SVN/1).</p>	<p>G/MA/TAR/RS/75 (<b>ITA</b>) was certified (WT/Let/406).</p>	<p><u>WTO</u></p> <p>This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25.<sup>ix</sup></p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
124.	Solomon Islands /b	CXXXV (135)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/205) and certified (WT/Let/734).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/276) and certified (WT/Let/810).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/356) and certified (WT/Let/975).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/545) and certified (WT/Let/1391).</p>		
125.	South Africa /a	XVIII (18)	<p>Schedule was renegotiated during the Uruguay Round.</p> <p>All previous concessions were replaced by the UR schedule.</p>	MP	<p>Submitted preliminary information (G/SECRET/HS96/15) Reservations<sup>ii</sup> were raised on the HS96 preliminary documentation. Pursuant to the HS96 special procedures in WT/L/756, schedule is being transposed. (G/MA/TAR/RS/560) was circulated and certified (WT/Let/1403).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items</p>	<p>G/RS/18 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p> <p>G/MA/TAR/RS/2 (<b>other</b>) was certified (WT/Let/65).</p> <p>G/MA/TAR/RS/524 + G/MA/TAR/RS/524/Add.1 + G/MA/TAR/RS/524/Add.2 (<b>Nairobi Decision</b>) was circulated and certified</p>	<p><u>GATT (1981-1994)</u></p> <p>Pre-UR renegotiations concluded.<sup>xvii</sup></p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>affected was circulated (G/MA/TAR/RS/125) and certified (WT/Let/597). Tariff rate quotas and agricultural commitments limiting subsidization were subsequently circulated (G/MA/TAR/RS/155) and certified (WT/Let/681).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/404) and certified (WT/Let/1059). Commitments on export subsidies were subsequently circulated in (G/MA/TAR/RS/422) and certified in (WT/Let/1103).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/546) and certified (WT/Let/1392).</p>	<p>(WT/Let/1422).</p> <p>G/MA/TAR/RS/568 (<b>Nairobi Decision</b>) was certified (WT/Let/1416).</p>	
126.	Sri Lanka /a	VI (6)	Documentation was circulated in SECRET/HS/26. Some commitments remained under Article XXVIII negotiations after the MP.	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/206) and certified (WT/Let/735).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/303) and certified (WT/Let/890).</p> <p>Pursuant to the HS2007</p>	<p>G/SP/9 + G/SP/9/Corr.1 (<b>ODCs</b>) were approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It was certified instead (WT/Let/534).<sup>iii</sup></p> <p>G/MA/TAR/RS/77 (<b>textiles</b>) was certified (WT/Let/398).</p> <p>G/MA/TAR/RS/106 circulated the results of</p>	<p><u>WTO</u></p> <p>G/SECRET/HS/11 circulated a <b>final report</b> to Article XXVIII and issues pending in the MP.</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/428) and certified (WT/Let/1177). Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/510) and certified (WT/Let/1346).	G/SECRET/HS/11 and was certified (WT/Let/549).	
127.	Suriname /b	LXXIV (74)	Schedule established in Fourth Certification of Changes to Schedules (1979).	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/207) and certified (WT/Let/736). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/278) and certified (WT/Let/813).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/369) and certified (WT/Let/996).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/557) and certified (WT/Let/1400).		<u>WTO</u>  G/SECRET/17 + G/SECRET/17/Add.1 was withdrawn in G/SECRET/17/Add.2.  G/SECRET/41 is currently underway.
128.	Switzerland /a -Liechtenstein /b	LIX (59)	Schedule annexed (L/6222/Add.3) to the Second Geneva (1987) Protocol. <sup>xviii</sup>	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/465).  Submitted a list of tariff items	G/RS/13 ( <b>other</b> ) (reservations <sup>ii</sup> were raised). Following consultations, a new notification (G/MA/TAR/RS/3 +	<u>WTO</u>  G/SECRET/4 was concluded ( <b>final report</b> in G/SECRET/4/Add.1

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			HS92 changes were certified (Let/1793).		<p>affected by HS2002 changes (G/SECRET/HS02/CHE/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/112) and certified (WT/Let/566).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/565 + G/MA/TAR/RS/565/Corr.1) and certified (WT/Let/1410).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/3/Corr.1) was submitted and certified (WT/Let/65).</p> <p>G/MA/TAR/RS/38 (<b>ITA</b>) was certified (WT/Let/253).</p> <p>G/MA/TAR/RS/43 (<b>Pharma</b>) was certified (WT/Let/259).</p> <p>G/MA/TAR/RS/68 (<b>Pharma</b>) was certified (WT/Let/361).</p> <p>G/MA/TAR/RS/285 (<b>Pharma</b>) was certified (WT/Let/823).</p> <p>G/MA/TAR/RS/359 (<b>other</b>) was certified (WT/Let/987).</p> <p>G/MA/TAR/RS/413 + G/MA/TAR/RS/413/Corr.1 (<b>Pharma</b>) was submitted and certified (WT/Let/1079).</p> <p>G/MA/TAR/RS/478 (<b>ITA Expansion</b>) was certified (WT/Let/1295).</p> <p>G/MA/TAR/RS/483 + G/MA/TAR/RS/483/Corr.1 circulated the results of G/SECRET/5 and was certified (WT/Let/1333).</p> <p>G/MA/TAR/RS/539 (<b>Nairobi Decision</b>) was circulated and certified (WT/Let/1385).</p>	<p>and G/SECRET/4/Add.2)</p> <p>G/SECRET/5 was concluded (<b>final report</b> in G/SECRET/5/Add.1).</p> <p>G/SECRET/19 was later withdrawn in G/SECRET/19/Add.1.</p> <p>G/SECRET/40 and G/SECRET/40/Corr.1 is currently under way.</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						G/MA/TAR/RS/579 + G/MA/TAR/RS/579/Add.1 circulated the results of G/SECRET/4.	
129.	The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu /b	CLIII (153)	None	PA (01.01.2002) (WT/Let/409 + WT/Let/411 + WT/Let/418)	<p>Accession schedule in HS96</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/TPKM/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/151) and certified (WT/Let/656).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/398) and certified (WT/Let/1034).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/587).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/88 + G/MA/TAR/RS/88/Corr.1 + G/MA/TAR/RS/88/Corr.2 (<b>Annex 5 AoA</b>) were certified (WT/Let/578 and <i>Procès-Verbal</i> of Rectification WT/Let/626 + WT/Let/631).</p> <p>G/MA/TAR/RS/113 + G/MA/TAR/RS/113/Corr.1 (<b>other</b>) were certified (WT/Let/567).</p> <p>G/MA/TAR/RS/142 (<b>other</b>) was certified (WT/Let/632).</p> <p>G/MA/TAR/RS/143 (<b>other</b>) was certified (WT/Let/633).</p> <p>G/MA/TAR/RS/286 (<b>ITA</b>) was certified (WT/Let/824 + WT/Let/824/Corr.1).</p> <p>G/MA/TAR/RS/450 and G/MA/TAR/RS/450/Add.1 (<b>ITA Expansion</b>) were certified (WT/Let/1242).</p>	
130.	Tajikistan /a	CLXVIII (168)	None	PA (02.03.2013) (WT/Let/878 + WT/Let/879)	<p>Accession schedule in HS2007.</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					(G/MA/TAR/RS/481 + G/MA/TAR/RS/481/Rev.1) and certified (WT/Let/1341).		
131.	Tanzania /a	CXXIV (124)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/209) and certified (WT/Let/738).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/280) and certified (WT/Let/811).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/311) and certified (WT/Let/901).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/482) and certified (WT/Let/1299).</p>	A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/523). <sup>iii</sup>	
132.	Thailand /a	LXXIX (79)	<p>Schedule annexed (L/6363/Add.1) to the Geneva (1988) Protocol.</p> <p>HS92 changes were certified (Let/1793).</p>	MP	<p>Schedule in loose-leaf format, including HS96 changes, was certified (WT/Let/576).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/THA/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated</p>	<p>G/RS/8 and G/RS/12 (<b>other</b>) were included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/RS/8/Add.1 has not concluded.</p> <p>G/RS/17 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p>	



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>(G/MA/TAR/RS/288) and certified (WT/Let/828).</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/1049).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1028).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	<p>G/MA/TAR/RS/1 (<b>other</b>) was certified (WT/Let/65).</p> <p>G/MA/TAR/RS/8 + G/MA/TAR/RS/8/Add.1 (<b>other</b>) (reservations<sup>ii</sup> were raised).</p> <p>G/MA/TAR/RS/34 + G/MA/TAR/RS/34/Add.1 (<b>ITA</b>) was certified (WT/Let/250).</p> <p>G/MA/TAR/RS/453 + G/MA/TAR/RS/453/Corr.1 (<b>ITA Expansion</b>) were certified (WT/Let/1250).</p>	
133.	Togo /a	CXXV (125)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/210) and certified (WT/Let/739).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/281) and certified (WT/Let/815).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/312) and certified (WT/Let/902).</p>		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/503) and certified (WT/Let/1320).		
134.	Tonga /b	CLIX (159)	None	PA (27.07.2007) (WT/Let/505 + WT/Let/579 + WT/Let/580)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/336) and certified (WT/Let/955).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/547) and certified (WT/Let/1393).</p>		
135.	Trinidad and Tobago /b	LXVII (67)	Schedule established in the Kennedy Round 1964-1967, and amended in First Certification of Changes, 1969. Transposed into the HS G/SECRET/HS/4, but was not certified due to reservations. <sup>ii</sup>	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/211) and certified (WT/Let/740).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/282) and certified (WT/Let/816).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/417) and certified (WT/Let/1096).</p>		<p><u>WTO</u></p> <p>Requested authorization under Article XXVIII:4 (G/SECRET/43), which has not been approved. See G/C/M/133.</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/484) and certified (WT/Let/1300).		
136.	Tunisia /a	LXXXIII (83)	Protocol of Accession to GATT (12.03.1990).	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/338).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/287 + G/MA/TAR/RS/287/Add.1 + G/MA/TAR/RS/287/Rev.1) and certified (WT/Let/892).</p>	G/MA/TAR/RS/100 ( <b>other</b> ) was certified (WT/Let/520).	<u>GATT (1981-1994)</u>  SECRET/340 ( <b>final report</b> in SECRET/340/Add.2).
137.	Turkey /a	XXXVII (37)	Schedule was approved and annexed (L/7463/Add.6) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/514). <sup>iii</sup>	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/266).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/TUR/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/246) and certified (WT/Let/779).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/561 + G/MA/TAR/RS/561/Corr.1).</p>	<p>G/RS/28 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/23).</p> <p>G/MA/TAR/RS/11 (<b>other</b>) was certified (WT/Let/172).</p> <p>G/MA/TAR/RS/26 (<b>ITA</b>) was certified (WT/Let/173).</p> <p>G/MA/TAR/RS/293 (<b>other</b>) was certified (WT/Let/852).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
138.	Uganda /a	CXXVI (126)	None	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/212) and certified (WT/Let/741).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/283) and certified (WT/Let/817).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/370) and certified (WT/Let/997).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/485) and certified (WT/Let/1302).</p>	A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/522). <sup>iii</sup>	
139.	Ukraine /a	CLXII (162)	None	PA (16.05.2008) (WT/Let/616 + WT/Let/622)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/381) and certified (WT/Let/1009).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/564) and certified (WT/Let/1409).</p>	Rectifications to the Protocol of Accession of Ukraine were included in a <i>Procès-Verbal</i> of Rectification (WT/Let/615 and WT/Let/618).	G/SECRET/34 At a meeting of the General Council of 21 October 2014, Ukraine informed Members of the withdrawal of its communication. (see WT/GC/M/153).

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
140.	United Arab Emirates /a	CXXXII (132)	None	PA (10.04.1996) /c (WT/Let/70 + WT/Let/75 + WT/Let/131)	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/213) and certified (WT/Let/742).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/284) and certified (WT/Let/818).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/382) and certified (WT/Let/1012).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/558) and certified (WT/Let/1402).</p>	<p>Rectifications to the Protocol of Accession of the UAE were included in a <i>Procès-Verbal</i> of Rectification (WT/Let/102).</p> <p>G/MA/TAR/RS/118 + G/MA/TAR/RS/118/Corr.1 (<b>ITA</b>) were certified (WT/Let/585).</p>	
141.	United Kingdom	XIX (19)				G/MA/TAR/RS/570 ( <b>other</b> ) was circulated (reservations <sup>ii</sup> were raised)	G/SECRET/44 is underway
142.	United States of America /a	XX (20)	Schedule annexed (L/6363/Add.2) to the Geneva (1988) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/493).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/USA/1 + G/SECRET/HS02/USA/1/Rev.1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated</p>	<p>G/MA/TAR/RS/4 (<b>other</b>) (reservations<sup>ii</sup> were raised).</p> <p>G/MA/TAR/RS/17 + G/MA/TAR/RS/17/Corr.1 (<b>ITA</b>) were certified (WT/Let/182).</p> <p>G/MA/TAR/RS/18 + G/MA/TAR/RS/18/Corr.1 +</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/273 (<b>unclear</b>). SECRET/274 (<b>unclear</b>). SECRET/314 (<b>unclear</b>). SECRET/344 was later withdrawn in SECRET/344/Add.1.</p>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>(G/MA/TAR/RS/223) and certified (WT/Let/754).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/419) and certified (WT/Let/1098).</p> <p>Presently under waiver for the introduction of HS2012 changes (WT/L/1050).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051)</p>	<p>G/MA/TAR/RS/18/Corr.2 (<b>distilled spirits</b>) were certified (WT/Let/182).</p> <p>G/MA/TAR/RS/48 (<b>Pharma</b>) (reservations<sup>ii</sup> were raised); following consultations, a new notification G/MA/TAR/RS/89 was submitted and certified (WT/Let/461).</p> <p>G/MA/TAR/RS/64 (<b>other</b>) was certified (WT/Let/336).</p> <p>G/MA/TAR/RS/440 + G/MA/TAR/RS/440/Rev.1 + G/MA/TAR/RS/440/Rev.1/Add.1 (<b>ITA Expansion</b>) was certified (WT/Let/1213).</p> <p>G/MA/TAR/RS/571 (<b>Nairobi Decision</b>) was certified (WT/Let/1418).</p>	<p>SECRET/346 (<b>final report</b> in SECRET/346/Add.1).</p> <p><u>WTO</u></p> <p>G/SECRET/2 (<b>final report</b> was circulated in G/SECRET/2/Add.1, but consultations with one Member are still underway).</p>
143.	Uruguay /a	XXXI (31)	Schedule was renegotiated during the UR. All previous concessions replaced by the UR schedule	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/490).</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/URY/1); pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/300) and certified (WT/Let/885).</p>	<p>G/SP/5 (<b>ODCs</b>) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/535).<sup>iii</sup></p> <p>G/RS/22 (<b>other</b>) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p>	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/403) and certified (WT/Let/1058).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/486) and certified (WT/Let/1303).</p> <p>Presently under waiver for the introduction of HS2017 changes (WT/L/1051).</p>	G/MA/TAR/RS/567 ( <b>Nairobi Decision</b> ) was certified (WT/Let/1413).	
144.	Vanuatu /a	CLXIII (163)	None	PA (24.08.2012) (WT/Let/861)	<p>Accessions schedule in HS2007.</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/548) and certified (WT/Let/1394).</p>		
145.	Venezuela, Bolivarian Republic of /a	LXXXVI (86)	Schedule was approved and annexed (L/7463/Add.4) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/516). <sup>iii</sup>	MP	<p>Submitted a schedule in loose leaf format including HS96 changes (G/SECRET/HS96/12 + G/SECRET/HS96/12/Rev.1 + G/SECRET/HS96/12/Corr.1).</p> <p>Reservations<sup>ii</sup> were raised on the HS96 documentation.</p>	G/RS/11 ( <b>other</b> ) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).	
146.	Viet Nam /a	CLX (160)	None	PA (11.01.2007) (WT/Let/552)	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items</p>		

Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					<p>affected was circulated (G/MA/TAR/RS/459) was certified (WT/Let/1274).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/585).</p>		
147.	Yemen /a	CLXIX (169)		<p>PA (26.06.2015) (WT/Let/918 + WT/Let/943 + WT/Let/979)</p>	<p>Accession schedule in HS2002.</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/412) and certified (WT/Let/1075).</p> <p>Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/549) and certified (WT/Let/1395).</p>		
148.	Zambia /a	LXXVIII (78)	<p>Zambia inherited Schedule XVI from the defunct Rhodesia &amp; Nyasaland Federation when succeeding to GATT in 1982. (See L/5290).</p> <p>Pre-UR schedule is being renegotiated in connection with the implementation of</p>	MP	<p>Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/214) and certified (WT/Let/743).</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/130) and certified (WT/Let/601).</p> <p>Pursuant to the HS2007 procedures, a list of tariff items affected was circulated</p>		



Item No.	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to a Protocol of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under Article XXVIII <sup>i</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			the HS. Documentation was circulated in G/SECRET/HS/8 but has not been certified due to reservations. <sup>ii</sup>		(G/MA/TAR/RS/313) and certified (WT/Let/903).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/487) and certified (WT/Let/1304).		
149.	Zimbabwe /a	LIV (54)	Schedule annexed (L/6222/Add.2) to the Second Geneva (1987) Protocol.	MP	Schedule was transposed into HS96 pursuant to special procedures in WT/L/756. A list of tariff items affected was circulated (G/MA/TAR/RS/215) and certified (WT/Let/744).  Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/274) and certified (WT/Let/812).  Pursuant to the HS2007 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/371) and certified (WT/Let/998).  Pursuant to the HS2012 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/488) and certified (WT/Let/1305).		

**Notes:**

/a A contracting party to the International Convention on the Harmonized Commodity Description and Coding System (HS Convention).

/b Not a contracting party to the HS Convention, but applies the HS nomenclature.

/c Grenada, Papua New Guinea, Qatar, St. Kitts & Nevis, and the United Arab Emirates acceded to the WTO after 1 January 1995 under special procedures established by the General Council. See WT/L/30, WT/L/94, WT/L/95, WT/L/96, WT/L/97, WT/L/98, WT/L/99, WT/L/100, WT/L/101, WT/L/128, and WT/L/129.

<sup>i</sup> The table does not include the renegotiation contained in G/SECRET/23 + G/SECRET/23/Corr.1 for Section D (Netherland Antilles) of Schedule II – BENELUX.

<sup>ii</sup> The term "reservations" in the plural is used to signal the existence of reservations and does not reflect whether reservations are from one or more Members.

<sup>iii</sup> The Council for Trade in Goods agreed, on 10 November 2005, that provisions should be made to give legal effect to approved commitments by means of a certification (see G/C/M/82).

<sup>iv</sup> The transposed pre-UR schedule does not include the uniform bound rate contained in Bolivia's pre-UR schedule found in Part II of its Protocol of Accession (03.08.1989).

<sup>v</sup> Schedule established in Annecy 1949 Protocol (amended in Fourth and Fifth Protocols of Rectifications, 1950), additional concessions contained in Torquay 1951 Protocol, at the time of Japanese 1955 Protocol, in Geneva 1956 and Kennedy (1964-67) Rounds Protocols.

<sup>vi</sup> The concessions in this document were the subject of a panel in Dominican Republic – Cigarettes case (WT/DS302). According to the conclusion of that Panel, which was not challenged on appeal, the Dominican Republic had not established that its Selective Consumption Tax measure was actually in the nature of an "other duty or charge" within the meaning of Article II:1(b) of the GATT 1994.

<sup>vii</sup> On 1 December 2009, the Treaty of Lisbon amending the Treaty on European Union and the Treaty establishing the European Community (done at Lisbon, 13 December 2007) entered into force. On 29 November 2009, the WTO received a Verbal Note (WT/L/779) from the Council of the European Union and the Commission of the European Communities stating that, by virtue of the Treaty of Lisbon, as of 1 December 2009, the European Union replaces and succeeds the European Community.

<sup>viii</sup> The European Union indicated through a communication (L/7614) its intention to withdraw the tariff concessions in Schedule XXXII of Austria, Schedule XXIV of Finland, Schedule XXX of Sweden and Schedule LXXX for the EC-12. This withdrawal became effective on 1 January 1995. Schedule CXL of EC-15 was circulated in G/L/65 + G/L/65/Rev.1 + G/L/65/Rev.1/Add.1 + G/L/65/Rev.1/Add.2 + G/L/65/Rev.1/Add.2/Corr.1 + G/L/65/Rev.1/Add.3 + G/L/65/Rev.1/Add.4 + G/L/65/Rev.1/Add.5. It has been certified (WT/Let/666).

<sup>ix</sup> The European Union indicated through a communication (G/SECRET/20 and G/SECRET/20/Add.1) its intention to withdraw the tariff concessions in Schedule XCII of Czech Republic, Schedule CXLIV of Republic of Estonia, Schedule CVII of Republic of Cyprus, Schedule CXLIII of Republic of Latvia, Schedule CL of Republic of Lithuania, Schedule LXXI of Republic of Hungary, Schedule CXVII of Republic of Malta, Schedule LXV of Republic of Poland, Schedule XCVI of Republic of Slovenia, Schedule XCIII of Slovak Republic and Schedule CXL of EC-15. This withdrawal became effective from 1 May 2004. Reservations were raised.

<sup>x</sup> The European Union indicated through a communication (G/SECRET/26) its intention to withdraw the tariff concessions in Schedule CXXXIX of Bulgaria and LXIX of Romania. This withdrawal became effective on 1 January 2007.

<sup>xi</sup> The European Union indicated through a communication (G/SECRET/35) its intention to withdraw the tariff concessions in Schedule CXLVII of Croatia. This withdrawal became effective on 1 July 2013.

<sup>xii</sup> The Appellate Body found that the framework agreement on bananas was inconsistent, inter alia, with Article XIII of GATT 1994. See Appellate Body Report (WT/DS27/AB/R).

<sup>xiii</sup> Paragraph five of the Geneva Agreement on Trade in Bananas (WT/L/784) establishes that, upon certification, the pending disputes (WT/DS27; WT/DS361; WT/DS364; WT/DS16; WT/DS105; WT/DS158; WT/L/616; WT/L/625) and all claims filed to date by any and all Latin American MFN banana suppliers under the procedures of Articles XXIV and XXVIII of the GATT 1994 with respect to the EU trading regime for bananas (including G/SECRET/22 item 0803.00.19 and G/SECRET/22/Add.1; G/SECRET/20 and G/SECRET/20/Add.1; and G/SECRET/26) shall be settled.

<sup>xiv</sup> With regard to concessions relating to the agricultural sector granted by Guatemala in the course of its accession, these are set forth in the HS nomenclature in the MP.

<sup>xv</sup> Schedule established in Annecy 1949 Protocol (replaced in Sixth Protocol of Rectifications and Modification, 1957). Additional concessions contained in Japanese Protocol of Accession, 1955.

<sup>xvi</sup> In accordance with GATT document TAR/W/7, Schedule established in GATT 1947 (amended in: Protocol of Rectifications to the GATT, 1948; Third Protocol of Rectifications to the GATT, 1949; First Protocol of Modifications to the GATT, 1949; Fourth Protocol of Rectifications to the GATT, 1950; First Protocol of Rectifications and Modifications to the Texts of the Schedules of the GATT, 1951; Fifth Protocol of Rectifications and Modifications to the Texts of the Schedules to the GATT, 1955); Annecy 1949 Protocol (amended in: Fourth Protocol of Rectifications to the GATT, 1950 and First Protocol of Rectifications and Modifications to the Texts of the Schedules of the GATT, 1951); Torquay 1951 Protocol; Japanese 1955 Protocol; Geneva 1962 Protocol; and Protocol Supplementary to the Geneva 1979 Protocol. In addition, information on bilateral negotiations which have not yet been included in an official schedule: Secret/31 + Secret/31/Add.1 + Secret/31/Add.2 + Secret/31/Add.3; Secret/127 + Secret/127/Add.1 + Secret/127/Add.2 + Secret/127/Add.3 + Secret/127/Add.4 + Secret/127/Add.5 + Secret/127/Add.6 + Secret/127/Add.7 + Secret/127/Add.8 +

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Secret/127/Add.9 + Secret/127/Add.10 + Secret/127/Add.11 + Secret/127/Add.12 + Secret/127/Add.13 + Secret/127/Add.14; Secret/139 + Secret/139/Add.1 + Secret/139/Add.2 + Secret/139/Add.3 + Secret/139/Add.4; L/1474 and L/1293. An unofficial consolidated schedule was circulated to contracting parties in September 1978 with document L/4609/Add.3.

<sup>xvii</sup> At the meeting of the Committee on Market Access that took place on 2 May 2017, the representative of South Africa noted that all its pre-UR renegotiations should be considered to be concluded, as provided by Paragraph 7 of the Marrakesh Protocol to the GATT 1994, which acknowledges that special procedures had been followed by South Africa and three other members during the Uruguay Round. See G/MA/M/65, para. 92

<sup>xviii</sup> Liechtenstein has no pre-UR schedule.

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