



21 December 2022

(22-9656)

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**INTRODUCTION OF HARMONIZED SYSTEM 2007 CHANGES INTO
WTO SCHEDULES OF TARIFF CONCESSIONS**

WAIVER DECISION

Adopted on 20 December 2022

The General Council,

Having regard to Articles IV:2 and IX:3 of the Marrakesh Agreement establishing the World Trade Organization (the "WTO Agreement");

Recognizing that the adoption of the Harmonized Commodity Description and Coding System (hereinafter referred to as the "Harmonized System") has, in addition to facilitating international trade and the analysis of trade statistics, ensured greater uniformity in countries' customs classification, thus enabling them to monitor and protect the value of tariff concessions;

Noting that, in accordance with Article 16 of the Harmonized System Convention, the Council of the World Customs Organization adopted a Recommendation on 26 June 2004 concerning amendments to the Harmonized System which will come into force on 1 January 2007 (hereinafter referred to as "HS2007 changes");

Considering that the General Council by its decisions of 15 December 2006¹, 18 December 2007², 18 December 2008³, 17 December 2009⁴, 14 December 2010⁵ and 30 November 2011⁶, 11 December 2012⁷, 26 November 2013⁸, 11 December 2014⁹, 30 November 2015¹⁰, 12 December 2016¹¹, 1 December 2017¹², 13 December 2018¹³, 10 December 2019¹⁴, 18 December 2020¹⁵, and 23 November 2021¹⁶, acting pursuant to the provisions of Articles IV:2 and IX:3 of the WTO Agreement, suspended the application of the provisions of Article II of GATT 1994 for certain Members, from the date of implementation of HS2007 changes for those Members until 31 December 2022, to the extent necessary to implement domestically the HS2007 changes pending incorporation of such changes into their Schedules of Concessions, subject to certain conditions;

¹ WT/L/675, WT/L/675/Add.1, WT/L/675 /Add.2, WT/L/675/Add.3 and WT/L/675/Add.4.

² WT/L/713.

³ WT/L/745.

⁴ WT/L/787, WT/L/787/Add.1 and WT/L/787/Add.2.

⁵ WT/L/809.

⁶ WT/L/833.

⁷ WT/L/874.

⁸ WT/L/901.

⁹ WT/L/946.

¹⁰ WT/L/968.

¹¹ WT/L/997.

¹² WT/L/1027.

¹³ WT/L/1049.

¹⁴ WT/L/1083.

¹⁵ WT/L/1105.

¹⁶ WT/L/1125.

Noting the procedure adopted by the General Council to introduce HS2007 changes, to Schedules of Concessions¹⁷, which in certain cases may require negotiations and/or consultations under Article XXVIII of GATT 1994;

Considering that the Members listed in the Annex¹⁸ to this decision would need more time to proceed with consultations or possible Article XXVIII negotiations and have requested an extension of their respective waivers;

Considering that other Members not listed in the Annex to this Decision may already have implemented domestically the HS2007 changes, or may intend to do so, pending incorporation of such changes into their Schedules of Concessions, and may also desire to be covered by this waiver;

Decides, in view of the exceptional circumstances, to suspend the application of the provisions of Article II of GATT 1994:

- (a) for those Members listed in the Annex for a further year until 31 December 2023; and
- (b) for any other Member not listed in the Annex, that notifies the Committee on Market Access of its wish to be included in the waiver decision, for the period from the date of implementation of the HS2007 changes for that Member until 31 December 2023;

to the extent necessary for the purpose of enabling such Members to implement domestically the recommended amendments to the Harmonized System nomenclature pending incorporation of such changes into their Schedules of Concessions, subject to the following conditions:

- i. Members covered by paragraphs (a) and (b) of this Decision shall, where necessary, promptly enter into negotiations and/or consultations with interested Members pursuant to paragraphs 1-3 of Article XXVIII of GATT 1994;
- ii. The negotiations and/or consultations mentioned above shall, to the extent possible, be completed by 31 December 2023; and
- iii. In accordance with the provisions of Article XXVIII:3 of GATT 1994, applied *mutatis mutandis* to the present waiver, pending the entry into force of the results of the negotiations and/or consultations mentioned above, the other Members will be free to suspend concessions initially negotiated with the Member concerned to the extent that they consider that adequate compensation is not offered by the Member concerned.

¹⁷ WT/L/673.

¹⁸ Column one of the Annex lists the Members and column two indicates the Member's date of implementation of HS2007 changes.

ANNEX**MEMBERS WHICH HAVE REQUESTED TO BE COVERED BY THE WAIVER GRANTED
UNDER THIS DECISION**

Member	Date of Implementation of HS2007 changes
1. Argentina	1 January 2007
2. Brazil	1 January 2007
3. China	1 January 2007
4. Dominican Republic	1 January 2007
5. European Union	1 January 2007
6. Malaysia	1 January 2007
