



21 December 2022

(22-9657)

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**INTRODUCTION OF HARMONIZED SYSTEM 2012 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 2009 concerning amendments to the Harmonized System which came into force on 1 January 2012 (hereinafter referred to as "HS2012 changes");

Considering that the General Council by its decisions of 30 November 2011¹, 11 December 2012², 26 November 2013³, 11 December 2014⁴, 30 November 2015⁵, 7 December 2016⁶, 1 December 2017⁷, 13 December 2018⁸, 10 December 2019⁹, 18 December 2020¹⁰, and 23 November 2021¹¹ 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 HS2012 changes for those Members until 31 December 2022, to the extent necessary to implement domestically the HS2012 changes pending incorporation of such changes into their Schedules of Concessions, subject to certain conditions;

Noting the procedure adopted by the General Council to introduce HS2012 changes, to Schedules of Concessions¹², which in certain cases may require negotiations and/or consultations under Article XXVIII of GATT 1994;

¹ WT/L/834.

² WT/L/875 and WT/L/875/Add.1.

³ WT/L/902.

⁴ WT/L/947.

⁵ WT/L/969.

⁶ WT/L/998 and WT/L/998/Add.1.

⁷ WT/L/1028.

⁸ WT/L/1050.

⁹ WT/L/1084.

¹⁰ WT/L/1106.

¹¹ WT/L/1126.

¹² WT/L/831.

Considering that the Members listed in the Annex¹³ to this decision concerned would need more time to proceed with consultations or possible Article XXVIII negotiations;

Considering that other Members not listed in the Annex to this Decision may already have implemented domestically the HS2012 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 from the date of implementation of the HS2012 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.

¹³ Column one of the Annex lists the Members and column two indicates the Member's date of implementation of HS2012 changes.

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

Member	Date of Implementation of HS2012 changes
1. Argentina	1 February 2012
2. Australia	1 January 2012
3. Brazil	1 January 2012
4. China	1 January 2012
5. Colombia	1 January 2012
6. Costa Rica	1 January 2012
7. Dominican Republic	1 January 2012
8. Ecuador	1 January 2013
9. European Union	1 January 2012
10. Guatemala	1 January 2012
11. India	1 January 2012
12. Kazakhstan ¹	1 January 2012
13. Korea, Republic of	1 January 2012
14. Malaysia	1 January 2012
15. Mexico	1 January 2012
16. Philippines	18 September 2012
17. Russian Federation ²	3 January 2012
18. Singapore	1 January 2012
19. Switzerland	1 January 2012
20. Thailand	1 January 2012
21. United States	1 January 2012

¹ As Kazakhstan became a WTO Member on 30 November 2015 and assumed WTO rights and obligations on that date, the suspension of the application of the provisions of Article II for Kazakhstan will begin as of that date and not from its date of implementation of the HS2012 changes.

² As the Russian Federation became a WTO Member on 22 August 2012 and assumed WTO rights and obligations on that date, the suspension of the application of the provisions of Article II for the Russian Federation will begin as of that date and not from its date of implementation of the HS2012 changes.