REPORT OF WORKING PARTY "B" ON SCHEDULES

In accordance with its terms of reference, the Working Party examined (1) the proposal of the Secretariat concerning the consolidation of the schedules to the General Agreement, (2) the incorporation of the results of the re-negotiations between Cuba and the United States in Schedule IX, (3) rectifications to various Schedules and (4) alterations to Schedule II (Benelux) consequent upon the currency devaluations in September 1949.

(1) Consolidation of the Schedules

The Working Party recommends that the consolidated text of the Geneva, Annecy and Torquay schedules should be prepared immediately after the Torquay Conference, in order that it may be ready for final distribution immediately after the close of the Sixth Session of the Contracting Parties. The Working Party further recommends that delegations begin work on the consolidation of their schedules well before the close of the Torquay Conference in order to ensure that the timetable be strictly complied with.

The Working Party agreed that it would be useful to include in the consolidated lists first circulated for consideration by governments an indication of the country or countries with which each concession was initially negotiated and of the document in which the concession appears, i.e., whether the Geneva Agreement, Annecy or Torquay Protocols or other Protocols, i.e., Protocols of Rectifications or Modifications. It is understood that only the original Schedules of Geneva, Annecy and Torquay, as modified or rectified, will continue to be effective.

A proposed timetable for the preparation of the consolidated text, together with a model form and instructions, is contained in Annex A.

(2) Incorporation into Schedule IX of the results of the renegotiations between Cuba and the United States

The Working Party examined various alternatives to give effect to the modifications to the Cuban Schedule and came to the conclusion that they might most appropriately be incorporated in the Torquay Protocol. The Legal Working Party advised that there would be no legal obstacle to such action. The Working Party therefore recommended that the results of the renegotiations between Cuba and the United States be incorporated in the Cuban Schedule to be annexed to the Torquay Protocol.

(3) Rectifications to the Schedules

There being no objections to the rectifications proposed to the authentic texts of the Geneva Schedules of Benelux, Ceylon, France, Union of South Africa and Indonesia, and to the Annecy Schedules of Benelux, Ceylon, Union of South Africa, Indonesia, Dominican Republic, Finland, Greece, Italy, Sweden and Uruguay, the rectifications have been incorporated in a draft protocol (circulated as documents T/55 and T/55/Corr.1, 2 and 3). The Working Party recommends that the Protocol be prepared for signature at the close of the session.
The Working Party, examined changes to Schedule XXVI (Haiti) and alterations from specific to ad valorem duties in Schedule XXIV (Finland). In both cases the Working Party was of the opinion that the changes proposed did not come under the definition of rectifications and could not, therefore, be included in a protocol of rectifications. The Working Party agreed that effect could be given to these changes by inclusion in the Schedules of the Torquay Protocol after agreement had been reached on these changes through the machinery of Article XXVIII.

The Working Party decided that the Protocol should contain only rectifications to the authentic texts of the schedules. Corrections to the non-authentic texts are contained in a Corrigendum (circulated as documents T/60 and T/60/Corr.1 and 2).

(4) Alterations to Schedule II (Benelux)

The Working Party examined the request of the Netherlands Delegation concerning changes to the specific duties expressed in Dutch guilder, which appear in Section A of Schedule II (viz. items 68, 70, 74, 84, 89, 123, 153, 154, 155, 165, 206, 294, 661 and 662) and concluded that they could not be considered as rectifications. The Netherlands delegation explained that these changes were justified because of the differing degree of devaluation between the Dutch guilder and the Belgian franc (33% and 12% respectively) and the consequent alteration in the relationship of the specific duties in the two currencies as set forth in Schedule II. In a customs union it was, of course, necessary for the rates to agree. Furthermore, they pointed out that in practice not all specific duties would be increased.

There being no objection to the changes, the Working Party recommended that they be given effect by means of a Decision under Article II:6(a) which provides that, in the case of a devaluation by over 20%, specific duties "may be adjusted to take account of such reduction". A draft Decision is attached as Annex B.
Timetable for the Preparation of Consolidated Schedules and Instructions

1. On 15 January each delegation will advise the Secretariat of the name and address of the officer in its country to whom the consolidated Schedules (mentioned in paragraph 2 below) of the other countries should be sent. The list of these names will be circulated to delegations so that they may forward their Schedules direct to the proper address, and so avoid delay between their receipt in a particular country and reaching the correct branch of government for checking.

2. On 30 April, 1951, or 60 days after the end of the Torquay Negotiations (whichever is the later) each delegation shall dispatch by the quickest route a consolidated schedule of its Geneva, Annecy and Torquay concessions, sending 1 copy to each Contracting Party and Acceding Government and 3 copies to the Secretariat.

The Secretariat should be informed of the date on which copies were dispatched and to whom.

This consolidated schedule should be made up of all concessions, in their numerical order, in force at the end of the Torquay Conference or contained in the Torquay Protocol in their final form. That is to say, in the case of an item which has been negotiated at more than one meeting, the description should be consolidated and the rate of duty the latest one agreed to.

These Schedules should contain opposite each item the indication of the country or countries with which the concessions consolidated in the item were initially negotiated and the place of negotiation. If any government finds it impossible to supply this information to the Secretariat within the time specified above, it is recommended that they do so as soon as possible.

These consolidated Schedules should also contain any rectifications that have not yet been incorporated into a Protocol of Rectifications and which the country concerned has the intention of notifying to the Sixth Session for inclusion in a sixth Protocol of Rectifications. Such rectifications should be marked by footnotes.

Schedules which are authentic in both French and English should be sent in both languages. Schedules which are authentic only in one language need, originally, to be sent only in that language.

3. Any remarks, corrections, or objections to the consolidated Schedules should be communicated to the country concerned and a copy of such communication sent to the Secretariat. These communications should be made no later than the opening date of the Sixth Session.

4. Any remarks, corrections, or objections will be considered by a working party at the beginning of the Sixth Session. All contracting parties should include in the membership of their delegations personnel qualified to deal with these matters.

5. Final texts will then be prepared (new stencils cut where necessary) by delegations, run off and distributed before the end of the Sixth Session for review by the Contracting Parties. It should be noted that these final texts must include the translation into French and English of those schedules which are authentic in only one language. Where a delegation is unable to provide the translation of its own schedule into either English or French, the Secretariat will be glad to make arrangements to have this done. The cost of the translation will be charged to the Delegation concerned.

6. The Secretariat will arrange the photo-offset reproduction of all Schedules immediately after the close of the Sixth Session of the Contracting Parties and the copies which are photo-offset will not include the indication of the country with which the concessions were negotiated nor the place of negotiation.
The number of copies printed will depend on the numbers ordered by delegations. Consequently all Contracting Parties and Acceding Governments should give to the Secretariat, no later than the opening date of the Sixth Session, firm orders for the numbers of copies they will require in each language. Delegations will be charged for the copies they order.

Instructions for Production of the Consolidated Text of Schedules

1. There is attached a model form. The layout indicated should be adhered to as strictly as possible. This is the layout for the mimeographed copies which are distributed in limited numbers, and includes two extra columns, to show the country with which a concessions has been negotiated and the Session. The extra columns will be eliminated at the time of photo-offset either by cutting or use of a frame.

2. It is hoped that all delegations will use élite (small type) typewriters for cutting their stencils.

3. The first page of each Schedule should be headed as follows:

   "SCHEDULE XXX - (COUNTRY)"

   "This Schedule is authentic only in the English/French languages"

   "PART I"

   "Most-Favoured-Nation Tariff"

   The following pages of each Schedule should be headed as follows:

   "SCHEDULE XXX - (COUNTRY)"

   "PART I (continued)"

   and the last page

   "PART I (concluded)"

4. In cases where a single Schedule covers more than one customs territory, the letters A, B, C, etc. and the name of the territory referred to should be inserted below the name of the country. Thus - "SCHEDULE XXX - (COUNTRY), A - METROPOLITAN TERRITORY, B - (first separate customs territory), etc.

5. The heading "PART I" should be used in every Schedule, including those of countries which have no preferential tariffs and of those which, having preferential tariffs, have not made concessions affecting them; in either case, PART I should be followed by a separate sheet headed "PART II" with the word "NIL" in the middle of the page.

6. In the French text the word "LISTE" should be used for "SCHEDULE".

7. In the copies for the preliminary distribution, 4 vertical lines should be ruled dividing the columns.

8. The tariff item numbers should be placed close to the line in order to allow the largest margin possible for binding.

9. The commodity description which appears in the centre column should be single spaced, with a double space between the separate tariff items.
10. There is attached a list of abbreviations to be used in the first column and the last column. Where a concession was initially negotiated with more than one country, or contains numerous items, each initially negotiated with different countries or in different places, and where it is impracticable to specify in detail, the countries and/or places should simply be listed with no attempt made to specify which was with whom or where.

11. Important. Schedules should be rolled off, at least in their final form, on white paper the size of this document - i.e. foolscap size.

12. Finally, delegations are requested to keep strictly to all margins and the column sizes provided on the form.
### SCHEDULE XXX - (COUNTRY)

This Schedule is authentic only in the English language

#### PART I

**Most-favoured-Nation Tariff**

<table>
<thead>
<tr>
<th>Country w. whom concess. negot.</th>
<th>Tariff item number</th>
<th>Description of Products</th>
<th>Rate of Duty</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S., U.K., DEN.</td>
<td>Ex 4</td>
<td>Bacon and ham, not canned or bottled ...</td>
<td>20 per cent ad val</td>
<td>G. A</td>
</tr>
</tbody>
</table>

Note: These measurements were made using a Gestetner Durotype No. 6 Stencil and are from the outside edge of the stencil.
**List of Abbreviations for Use in the Preliminary Copies of the Consolidated Schedules**

<table>
<thead>
<tr>
<th>Country</th>
<th>Abbreviation</th>
<th>Country</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>ALA</td>
<td>Liberia</td>
<td>LIB</td>
</tr>
<tr>
<td>Austria</td>
<td>ATA</td>
<td>New Zealand</td>
<td>NZ</td>
</tr>
<tr>
<td>Benelux</td>
<td>BX</td>
<td>Nicaragua</td>
<td>NIC</td>
</tr>
<tr>
<td>Brazil</td>
<td>BR</td>
<td>Norway</td>
<td>NOR</td>
</tr>
<tr>
<td>Burma</td>
<td>BU</td>
<td>Pakistan</td>
<td>PAK</td>
</tr>
<tr>
<td>Canada</td>
<td>CAN</td>
<td>Peru</td>
<td>PU</td>
</tr>
<tr>
<td>Ceylon</td>
<td>CE</td>
<td>Philippines</td>
<td>PH</td>
</tr>
<tr>
<td>Chile</td>
<td>CHL</td>
<td>Southern Rhodesia</td>
<td>SR</td>
</tr>
<tr>
<td>China</td>
<td>CHN</td>
<td>Sweden</td>
<td>SW</td>
</tr>
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<td>Colombia</td>
<td>COL</td>
<td>Turkey</td>
<td>TY</td>
</tr>
<tr>
<td>Cuba</td>
<td>GU</td>
<td>Union of South Africa</td>
<td>SAF</td>
</tr>
<tr>
<td>Czechoslovakia</td>
<td>CZ</td>
<td>United Kingdom</td>
<td>UK</td>
</tr>
<tr>
<td>Denmark</td>
<td>DEN</td>
<td>United States</td>
<td>US</td>
</tr>
<tr>
<td>Dominican Republic</td>
<td>DR</td>
<td>Uruguay</td>
<td>UR</td>
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<tr>
<td>Finland</td>
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<td></td>
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</tr>
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<td>Geneva</td>
<td>G</td>
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<td>GY</td>
<td>Annecy</td>
<td>A</td>
</tr>
<tr>
<td>Greece</td>
<td>GR</td>
<td>Torquay</td>
<td>T</td>
</tr>
<tr>
<td>Haiti</td>
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<tr>
<td>India</td>
<td>IN</td>
<td>First Protocol of Modifications - PM 1</td>
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<td>Fifth Protocol of Rectifications - PR 5</td>
<td></td>
</tr>
</tbody>
</table>
The CONTRACTING PARTIES

HAVING NOTED the adjustments relating to the specific duties and charges included in Section A of Schedule II (Benelux) of the General Agreement on Tariffs and Trade, as specified in the list annexed to this Resolution, to take account of a reduction, by more than twenty per centum, of the par value of the Netherlands guilder effected consistently with the Articles of Agreement of the International Monetary Fund, to the extent necessary to ensure that the same duties and charges are applied by each of the members of Benelux.

CONCUR, in accordance with the provisions of paragraph 6 (a) of Article II of the General Agreement, that such adjustments do not impair the value of the concessions provided for in Schedule II to the General Agreement.
SCHEDULE II

BELGIUM - LUXEMBOURG - NETHERLANDS

List of Adjustments of Specific Duties and Charges

Item 63
The rates of the Netherlands monopoly duty "f.4.-" and "f.1.-" in the "Note 1" to this item shall read:
"f.5.02" and "f.1.26"

Item 70
The rate of the Netherlands monopoly duty "f.2.-" in the note to sub-item "a" shall read:
"f.2.51"

The rate of the Netherlands monopoly duty "f.1.50" in the Note to sub-item "b" shall read:
"f.1.88"

Item ex 74
The rate of the Netherlands monopoly duty "f.2.-" in the Note to this item shall read:
"f.2.51"

Item 84
The rate of the Netherlands monopoly duty "f.15.-" in the Note to sub-item "b" shall read:
"f.18.83"

Item 89
The rate of duty in the third column to sub-item "a" "f.50.-" shall read:
"f.62.78"

Item 123
The rate of duty in the third column to sub-item "ex b" "f.15.13" shall read:
"f.19.-"
Item 153

The rate of duty in the third column to sub-item "a" "$f.36.32" shall read:

"$f.45.60"

The supplementary duty in Note 1 to sub-item "a" "$f.0.70" shall read:

"$f.0.89"

The rate of duty in the third column to sub-item "b" "$f.100.-" shall read:

"$f.125.55"

Item 154

The rate of duty "$f.254.24" in the third column shall read:

"$f.319.20"

Item 155

The rates of duty "$f.121.07" and "$f.151.33" in the third column shall read:

"$f.152.-" and "$f.190.-"

Item 165

The rate of the Netherlands monopoly duty in the Note to this item "$f.2.-" shall read:

"$f.2.51"

Item 206

The duty "$f.1.82" in the Note (a) to the sub-item "ex b 3 " shall read:

"$f.2.28"

Item 294

The rates of duty in the third column to this item "$f.2.-" (3x) and "$f.0.10" (3x) shall read:

"$f.2.51" and "$f.0.13"

Item 661

The rate of duty "$f.0.61" (2x) in the third column shall read:

"$f.0.76"

Item 662

The rate of duty "$f.1.21" (2x) in the third column shall read:

"$f.1.52"