PREPARATION OF TARIFF SCHEDULES

Addendum

The Contents of the Schedules

The Torquay Schedules will contain:

Annex A - Schedules of present contracting parties and Uruguay

1. Concessions negotiated with other contracting parties and Uruguay.

2. Concessions negotiated with acceding governments.

3. Changes in existing schedules negotiated under Article XXVIII.
   a) items on which rate or description changed
   b) withdrawals
   c) new products.

4. In the Cuban Schedule the results of negotiations with the United States approved by Contracting Parties on 3 November.

Annex B - Schedules of Acceding Governments

Concessions negotiated by acceding governments with contracting parties and Uruguay, among themselves.

The tariff items should be listed in numerical order, regardless of their origin, and should be arranged in the same manner as in the Geneva and Annecy Schedules. Where the description or rate of an item in an existing schedule is changed, the item should be listed in full, as modified in the Torquay negotiations, and this will become effective in place of the item appearing in the Geneva or Annecy Schedule. Where an item has been withdrawn, the number and description should be set out and, in the "rate of duty" column, the word "withdrawn" should be written.

With reference to the identification of the items to be withdrawn as a result of the negotiation under Article XXVIII, it was suggested by the Legal Working Party (first paragraph on page 6 of GATT/CP.5/46) that this raises "certain technical problems which would probably require the consideration of the Tariff Negotiations Working Party". Delegations are invited to consider whether the method for identifying the withdrawal items which is proposed in the preceding paragraph appears to be satisfactory. If delegations have problems in this connection it is hoped that they will advise the Secretariat without delay.
Delegations are reminded of the following comment which appears in the Report of the Legal Working Party (third paragraph on page 6 of GATT/CP.5/46):

"The attention of delegations is directed to the importance of careful treatment of notes appearing in the schedules. Various of the present schedules contain explanatory notes of various kinds, some applicable to the entire schedule of a contracting party, and others to part of such a schedule. Since, under paragraphs 3(b), 3(c) and 4 of the Torquay Protocol, parts of a schedule may be put into effect in advance of, or later than, the bulk of the schedule, it is of the greatest importance to indicate clearly, in the preparation of schedules, the exact applicability of explanatory notes."