On 26 November 1979 the CONTRACTING PARTIES adopted a Decision (L/4894) to the effect that the Government of the Philippines may accede to the General Agreement on terms set out in the Protocol for the Accession of the Philippines, the text of which was approved by the Council of Representatives on 27 March 1979 (C/M/133). The text of the Protocol is annexed hereto. The Schedule contained in the Annex to the Protocol is not reproduced herewith; the Schedule is contained in document L/4784/Add.1.

The Protocol was signed by the Philippines on 27 November 1979. In accordance with its paragraph 7, the Protocol will enter into force on 27 December 1979 and, in terms of paragraph 1 thereof, the Philippines will become a contracting party to the General Agreement on that day.

The Protocol is open for signature by contracting parties and by the European Economic Community.
The governments which are contracting parties to the General Agreement on Tariffs and Trade (hereinafter referred to as "contracting parties" and "the General Agreement", respectively), the European Economic Community and the Government of the Republic of the Philippines (hereinafter referred to as "the Philippines"),

Having regard to the results of the negotiations directed towards the accession of the Philippines to the General Agreement,

Have through their representatives agreed as follows:

Part I - General

1. The Philippines shall, upon entry into force of this Protocol pursuant to paragraph 7, become a contracting party to the General Agreement, as defined in Article XXXII thereof, and shall apply to contracting parties provisionally and subject to this Protocol:

(a) Parts I, III and IV of the General Agreement, and

(b) Part II of the General Agreement to the fullest extent not inconsistent with its legislation existing on the date of this Protocol.

The obligations incorporated in paragraph 1 of Article I by reference to Article III and those incorporated in paragraph 2(b) of Article II by reference to Article VI of the General Agreement shall be considered as falling within Part II for the purpose of this paragraph.

2. (a) The provisions of the General Agreement to be applied to contracting parties by the Philippines shall, except as otherwise provided in this Protocol, be the provisions contained in the text annexed to the Final Act of the second session of the Preparatory Committee of the United Nations Conference on Trade and Employment, as rectified, amended or otherwise modified by such instruments as may have become effective on the day on which the Philippines becomes a contracting party.

(b) In each case in which paragraph 6 of Article V, sub-paragraph 4(d) of Article VII, and sub-paragraph 3(c) of Article X of the General Agreement refer to the date of that Agreement, the applicable date in respect of the Philippines shall be the date of this Protocol.

3. The Philippines intends to bring into line with Article III of the General Agreement, the sales and specific taxes with respect to the items listed in document L/4724/Add.1 whose rates, in accordance with the relevant sections of Titles IV and V of the Philippines Internal Revenue Code in force on the date of this Protocol, vary according to whether the items are locally manufactured
or imported and will endeavour to do so as soon as possible in the light of its development, financial and trade needs. If by 31 December 1984, the above-mentioned taxes are still in effect with differential rates for imported items, the matter will be reviewed by the CONTRACTING PARTIES.

Part II - Schedule

4. The schedule in the Annex shall, upon the entry into force of this Protocol, become a Schedule to the General Agreement relating to the Philippines.

5. (a) In each case in which paragraph 1 of Article II of the General Agreement refers to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in the Schedule annexed to this Protocol shall be the date of this Protocol.

(b) For the purpose of the reference in paragraph 6(a) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of the Schedule annexed to this Protocol shall be the date of this Protocol.

Part III - Final Provisions

6. This Protocol shall be deposited with the Director-General to the CONTRACTING PARTIES. It shall be open for signature by the Philippines until 1 December 1979. It shall also be open for signature by contracting parties and by the European Economic Community.

7. This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been signed by the Philippines.

8. The Philippines, having become a contracting party to the General Agreement pursuant to paragraph 1 of this Protocol, may accede to the General Agreement upon the applicable terms of this Protocol by deposit of an instrument of accession with the Director-General. Such accession shall take effect on the day on which the General Agreement enters into force pursuant to Article XXVI or on the thirtieth day following the day of the deposit of the instrument of accession, whichever is the later. Accession to the General Agreement pursuant to this paragraph shall, for the purposes of paragraph 2 of Article XXXII of that Agreement, be regarded as acceptance of the Agreement pursuant to paragraph 4 of Article XXVI thereof.

9. The Philippines may withdraw its provisional application of the General Agreement prior to its accession thereto pursuant to paragraph 8 and such withdrawal shall take effect on the sixtieth day following the day on which written notice thereof is received by the Director-General.

10. The Director-General shall promptly furnish a certified copy of this Protocol and a notification of each signature thereto, pursuant to paragraph 6, to each contracting party, to the European Economic Community, to the Philippines and to each government which shall have acceded provisionally to the General Agreement.
11. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this twenty-sixth day of November one thousand nine hundred and seventy-nine, in a single copy, in the English and French languages, except as otherwise specified with respect to the Schedule annexed hereto, both texts being authentic.