Consider that the CONTRACTING PARTIES, by their Decision of 18 July 1988\(^2\), suspended the application of the provisions of Article II of the General Agreement to the extent necessary to enable the Government of Bangladesh to implement the Harmonized Commodity Description and Coding System (Harmonized System) on 1 July 1988 and carry out negotiations subsequently;

Considering that, by successive Decisions, the CONTRACTING PARTIES extended the time-limit of the waiver granted to Bangladesh until 30 June 1992\(^3\);

Considering that the required HS documentation for renegotiations under Article XXVIII has been submitted to the Secretariat and circulated to the contracting parties with document SECRET/HS/29 on 6 December 1990;

Noting that a number of contracting parties have already contacted Bangladesh for consultations and negotiations but that, because of technical difficulties and the activities of the Uruguay Round, it has not been possible for Bangladesh to begin these negotiations;

Considering that it will not be possible for Bangladesh to carry out these negotiations and consultations before 30 June 1992;

Noting that the Government of Bangladesh has, therefore, requested a further extension of the exemption from its obligations under Article II of the General Agreement until 31 December 1992\(^4\);

The CONTRACTING PARTIES, acting pursuant to the provisions of Article XXV:5 of the General Agreement,

Decide, in view of the exceptional circumstances, to extend the time-limit, provided for in the Decision of 18 July 1988, until 31 December 1992.

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\(^1\) The Decision was adopted by postal ballot. There were 61 votes in favour and none against.

\(^2\) BISD 35S/348.

\(^3\) L/6951.

\(^4\) L/7020.