Group of Negotiations on Goods (GATT)
Negotiating Group on Tariffs

URUGUAY ROUND TARIFF PROTOCOL

Note by the Secretariat

As requested at the last meeting of the Negotiating Group on Tariffs (MTN.GNG/NG1/22, paragraph 13), the secretariat is circulating to members of the Group a technical note relating to the establishment of the Uruguay Round Tariff Protocol.

Timetable

1. Participants will draw up a comprehensive record of tariff commitments, comprising the substantive elements of their respective tariff concessions, preferably in the form of draft consolidated schedules of their tariff concessions or in the form of schedules of the tariff concessions negotiated in the Uruguay Round (both types of schedules hereinafter called "draft schedules"). This comprehensive record of tariff commitments will be established in time for the meeting of the Trade Negotiations Committee, held at ministerial level in Brussels on 3-7 December 1990. In order to meet this time-limit, participants will exchange among each other, no later than 20 November 1990, their draft schedules or other records of tariff commitments for verification in order to ensure that the results of the bilateral negotiations have been correctly recorded in the draft schedules or other records. The period of verification will elapse on 30 November 1990, by which date participants will transmit to the secretariat one copy of their draft schedules or other records for inclusion into the comprehensive record of tariff commitments. While the draft schedules or other records will have to contain the same information as the final schedules (see paragraph 5 below and Annex 2), it is understood that the product descriptions need not necessarily be expressed in final legal language.

2. Participants will also, prior to the meeting of the Trade Negotiations Committee in December, establish the Uruguay Round Tariff Protocol (hereinafter called "the Protocol"). A draft text of the Protocol is contained in Annex 1 to this note for consideration by participants. The
Protocol will be opened for signature shortly after the meeting of the Trade Negotiations Committee, on a date to be agreed upon by participants. Participants will, after a further verification process of the final legal texts of the schedules, transmit one copy of their final schedules for annexation to the Protocol. At the same time, or at a date to be agreed among participants, 250 copies of the final schedules will be sent to the secretariat for distribution to all participants in the Uruguay Round, pending the preparation of the printed volumes.

3. The secretariat will prepare one copy of each final schedule on special (treaty) paper. These schedules will be annexed to the signature copy of the Protocol.

4. Two copies of the Protocol, of which one certified, will be furnished by the Director-General as soon as possible. Participants may obtain a certified copy of the provisions of the Protocol, together with their own schedule of concessions, shortly after the latter have been submitted for inclusion into the Protocol.

Format of schedules

5. Participants will prepare their final schedules, preferably in the form of consolidated schedules (i.e. containing the totality of their tariff concessions), in the format set out in Annex 2 to this note. In particular,

- in column 1, the tariff item number should be expressed in the nomenclature used by the participant in question (e.g. Harmonized System, CCCN),
- column 2 should contain the precise legal language of the product description in question,
- in column 3, an indication should be given whether the base rate of duty was bound ("B") or unbound ("U"),
- column 6 should contain "other duties and charges" in the sense of Article II:1(b), bearing in mind the draft decision contained in document MTN.GNG/23; the requirement to make such entries depends on the adoption of the draft decision on Article II:1(b) at the end of the Uruguay Round.

6. In addition to the information contained in Annex 2, any exceptions from the general period of implementation should be indicated in the schedules, either in a general note or notes (e.g. in cases where exceptions are made for entire product sectors) or through a footnote to the item or items in question.

7. In view of the very short time available between the end of the bilateral negotiations, the establishment of the comprehensive record of tariff commitments mentioned in paragraph 1 above and the annexation of the
final schedules to the Protocol, it might be envisaged that participants submit their schedules to the secretariat in the form of computer print-out, provided they are in the normal document size (A4).

**Loose-leaf schedules**

8. After the conclusion of the Uruguay Round, participants will prepare revised loose-leaf schedules in accordance with the decision of the GATT Council of 26 March 1980 (BISD 27S/22). These schedules will incorporate the results of the Uruguay Round tariff negotiations and of any negotiations conducted under Article XXVIII (including negotiations in connection with the introduction of the Harmonized System). They will also take into account any decisions that might be taken concerning the question of security of concessions in relation to non-tariff measures.

**Implementation of the tariff concessions**

9. Participants will have to consider and agree on

   - the period of implementation of the tariff concessions (e.g. tariff reduction over five or eight years), and
   - the date of the first annual cut (e.g. 1 January or 1 July 1992).

**Translation of schedules**

10. Participants will supply their schedules in English, French or Spanish, whichever language they have chosen as authentic (except for countries with more than one authentic language). The schedules will be annexed to the Protocol in their original languages and will not be translated by the secretariat.
ANNEX 1

DRAFT

URUGUAY ROUND (1990) PROTOCOL TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

The contracting parties to the General Agreement on Tariffs and Trade and the European Communities which participated in the Uruguay Round of Multilateral Trade Negotiations 1986-1990 (hereinafter referred to as "participants"),

HAVING carried out negotiations pursuant to Article XXVIII bis, Article XXXIII and other relevant provisions of the General Agreement on Tariffs and Trade (hereinafter referred to as "the General Agreement"),

HAVE, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a participant shall become a Schedule to the General Agreement relating to that participant on the day on which this Protocol enters into force for that participant pursuant to paragraph 5.

2. (a) The reductions agreed upon by each participant shall, except as may be otherwise specified in a participant's schedule, be implemented in equal annual rate reductions beginning on [1 January 1992], and the total reduction shall become effective not later than [ ] 

[b] A participant which begins rate reductions on [1 July 1992] or on a date between [1 January and 1 July 1992] shall, unless otherwise specified in that participant's schedule, make effective [ ] of the total reduction to the final rate on that date, followed by [ ] equal instalments beginning [1 January 1994]. The reduced rate should in each stage be rounded off to the first decimal. The provisions of this paragraph shall not prevent participants from implementing reductions in fewer stages or at earlier dates than indicated above.

(b) The implementation of the annexed schedules in accordance with paragraph 2(a) above shall, upon request, be subject to multilateral examination by the participants having accepted this Protocol. This would be without prejudice to the rights and obligations of contracting parties under the General Agreement.

3. After the schedule of tariff concessions annexed to this Protocol relating to a participant has become a Schedule to the General Agreement pursuant to the provisions of paragraph 1, such participant shall be free at any time to withhold or to withdraw in whole or in part the concession in such schedule with respect to any product for which the principal supplier is any other participant or any government having negotiated for
accession during the Uruguay Round of Multilateral Trade Negotiations, but
the schedule of which, as established in these negotiations, has not yet
become a Schedule to the General Agreement. Such action can, however,
only be taken after written notice of any such withholding or withdrawal of
of a concession has been given to the CONTRACTING PARTIES and after
consultations have been held, upon request, with any participant or any
acceding government, the relevant schedule of tariff concessions relating
to which has become a Schedule to the General Agreement and which has a
substantial interest in the product involved. Any concessions so withheld
or withdrawn shall be applied on and after the day on which the schedule of
the participant or the acceding government which has the principal
supplying interest becomes a Schedule to the General Agreement.

4.(a) For the purpose of the reference in Article II:1(b) and (c) of the
General Agreement to the date of that Agreement, the applicable date
in respect of each product which is the subject of a concession
provided for in a schedule of tariff concessions annexed to this
Protocol shall be the date of this Protocol.

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

5.(a) This Protocol shall be open for acceptance by participants, by
signature or otherwise, until .............

(b) This Protocol shall enter into force on ........... for those
participants which have accepted it on that date, and for
participants accepting after that date, it shall enter into force on
the dates of acceptance.

6. This Protocol shall be deposited with the Director-General to the
CONTRACTING PARTIES who shall promptly furnish a certified copy thereof and
a notification of each acceptance thereof, pursuant to paragraph 5, to each
contracting party to the General Agreement and to the European Communities.

7. This Protocol shall be registered in accordance with the provisions of
Article 102 of the Charter of the United Nations.

DONE at Geneva this ............. one thousand nine hundred and
ninety, in a single copy, in the English, French and Spanish languages,
each text being authentic. The Schedules annexed hereto are authentic in
the English, French and Spanish language as specified in each Schedule.
## ANNEX 2

**SCHEDULE ... - (NAME OF PARTICIPANT)**

This schedule is authentic only in the [English] [French] [Spanish] language.

<table>
<thead>
<tr>
<th>Tariff item number</th>
<th>Description of products</th>
<th>Base rate of duty (U/B)</th>
<th>Bound rate of duty</th>
<th>Initial negotiating right</th>
<th>Other duties and charges</th>
</tr>
</thead>
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<tr>
<td>1</td>
<td>Manufactured etc. ...</td>
<td>24Z [U] [B]</td>
<td>12Z</td>
<td>CA</td>
<td></td>
</tr>
<tr>
<td>00.00.00 (at appropriate level)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>