
Committee on Market Access

SITUATION OF SCHEDULES OF WTO MEMBERS

Note by the Secretariat¹

Revision

It was agreed at the Market Access Committee meeting of 22 June 1999 that Annex II of document G/MA/63, setting out the situation of schedules of WTO Members, would be updated periodically.² In this connection, please find attached an update of the status of Members' schedules incorporating information up to 1 October 2008. The introductory text contained in Annex II of the original document G/MA/63 has been updated to take into account developments since the last revision.

I. INTRODUCTION

All WTO Members have a schedule of tariff concessions which is either annexed to the Marrakesh Protocol to the GATT 1994 or to a Protocol of Accession. Some Members have also schedules pre-dating the Uruguay Round which reflect concessions granted previously.³

The attached table reflecting the current situation of schedules of WTO Members has been prepared for information purposes in order to assist, *inter alia*, the project team in the Secretariat updating the CTS files into HS2002⁴ and into HS2007⁵. The pending work on the schedules of concessions derives from obligations related to the introduction of the Harmonized System and its subsequent amendments, the results of the Uruguay Round, technical modifications or rectifications to the schedules, as well as renegotiations under GATT Article XXVIII. Some background information on these issues has been provided for ease of reference.

The table consists of the following columns:

- Column 1: Indicates the item number in the table.
- Column 2: Lists the WTO Members in alphabetical order. It also indicates whether or not the Member is a party to the Harmonized System Convention.

¹ This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members and to their rights and obligations under the WTO.

² See G/MA/M/19, paragraph 4.1.

³ The situation of Pre-Uruguay Round schedules can be found in GATT documents TAR/W/7 and TAR/W/85.

⁴ Decision of 15 February 2005 (WT/L/605), A Procedure for the Introduction of Harmonized System 2002 Changes to Schedules of Concessions Using the Consolidated Tariff Schedules (CTS) Database.

⁵ Decision of 15 December 2006 (WT/L/673), A Procedure for the Introduction of Harmonized System 2007 changes to Schedules of Concessions Using the Consolidated Tariff Schedules (CTS) database

- Column 3: Indicates the Roman numeral assigned to the Member's schedule. Its equivalent Arabic numeral is included in parenthesis for ease of reference.
- Column 4: Indicates the situation of the Pre-Uruguay Round schedule, if any.
- Column 5: Indicates whether the schedule is annexed to the Marrakesh Protocol or to a Protocol of Accession. The date of accession and references to the relevant documentation is included for the latter.
- Column 6: Provides information on the transposition of Uruguay Round schedules into the Harmonized System and its subsequent amendments. In the case of Members having acceded after 1 January 1995, it also indicates the tariff nomenclature used in the schedule annexed to its protocol of accession.
- Column 7: Provides information on the rectifications/modifications requested by the Member, if any.
- Column 8: Provides information on the renegotiations under GATT Article XXVIII initiated by the Member, if any.

II. THE HARMONIZED SYSTEM AND ITS AMENDMENTS

A. INTRODUCTION OF THE HARMONIZED SYSTEM

Following the entry into force of the Harmonized System⁶ (HS) on 1 January 1988 (HS88), the pre-UR schedules of those GATT Contracting Parties which were also contracting parties to the HS Convention were required to be transposed into the HS nomenclature⁷. The GATT Committee on Tariff Concessions developed procedures for this purpose⁸. A number of schedules were transposed, certified and annexed to Protocols.⁹ Some Members undertook to renegotiate their schedules in connection with the implementation of the HS. The situation regarding pre-UR schedules is set out in column 4 of the table. The term "None" is used for those Members that had no GATT schedule of concessions. It should, however, be noted that these Members did submit a schedule either during the Uruguay Round or at the time of their accession.

The Harmonized System Committee of the World Customs Organization (WCO) undertakes a periodic review of the HS to take account of changes in technology and patterns in international trade, and recommends amendments to it. The first set of such modifications came into force on 1 January 1992 (HS92). A second, more substantial, set of amendments came into force on 1 January 1996 (HS96), and a third one on 1 January 2002 (HS2002). The most recent amendment entered into force on 1 January 2007 (HS2007).¹⁰

⁶ The Harmonized System (HS) nomenclature, which was developed in the World Customs Organization (formerly the Customs Cooperation Council), entered into force on 1 January 1988 through a Convention. As of June 2008, there are 88 WTO Members (counting the EC-27 as one) which are contracting parties to the HS Convention. Practically all the remaining 38 WTO Members apply the HS in spite of not being contracting parties to it.

⁷ Article 3 of the HS Convention obliges HS contracting parties to ensure that their customs tariff and statistical nomenclatures are in conformity with the Harmonized System. It is to be noted that those GATT Contracting Parties which were not contracting parties to the HS, but nevertheless applied the HS in their national customs tariff, also undertook this exercise in order to keep the authentic texts of their schedules up to date and in conformity with their national customs tariff.

⁸ Decision of 12 July 1983, GATT BISD 30S/17.

⁹ See GATT doc. TAR/W/67/Rev.15 and TAR/W/74/Rev.12.

¹⁰ See G/MA/W/67 and G/MA/W/76.

B. FIRST AMENDMENT TO THE HS (HS92)

With a view to keeping the authentic texts of GATT schedules up to date and in conformity with the national customs tariff, the Committee on Tariff Concessions adopted in 1991 simplified procedures to implement the HS92 and any future changes relating to the HS.¹¹ Eleven GATT Contracting Parties followed these procedures and submitted the required documentation, with only one of them still remaining.¹²

C. SECOND AMENDMENT TO THE HS (HS96)

Members made use of the 1991 procedures for introducing modifications to the schedules resulting from the introduction of HS96. A total of 49 Members submitted the required HS96 documentation, out of which: 29 were full loose-leaf schedules¹³, 19 reflected only the HS96 changes and 1 included information on a preliminary basis.¹⁴ The General Council adopted, subject to certain conditions, a "collective waiver" suspending the application of GATT Article II for 19 Members.¹⁵ This initial waiver was renewed on ten occasions and covered a varying number of Members.¹⁶ The General Council noted at its last renewal that, although it would be the last time that an extension of the HS96 waiver would be granted collectively, Members were not precluded from requesting the suspension of GATT Article II on an individual basis.¹⁷ Since then, the General Council has adopted 46 individual waiver requests from 13 Members.¹⁸

D. THIRD AMENDMENT TO THE HS (HS2002)

The General Council established on 18 July 2001 a set of new procedures for the introduction of HS2002 changes into the schedules of concessions.¹⁹ Although HS2002 was implemented by most WTO Members, only 35 of them submitted the documentation required by the procedures.²⁰ With a view to further facilitating and simplifying the introduction of HS2002 changes in the schedules of concessions of all Members, the General Council adopted on 15 February 2005 a set of amendments to the procedures in which the Consolidated Tariff Schedule (CTS) database was to be used as a working tool. Furthermore, the Secretariat was instructed to transpose the schedules of all developing countries.²¹ Although the Secretariat has concluded the technical work on most of these schedules, there are several files which remain pending due to the lack of approval or comments by the Member

¹¹ Decision of 8 October 1991, Annex to L/6905, GATT BISD 39S/300.

¹² See GATT docs. Let/1793, TAR/M/34 and TAR/M/35.

¹³ See Decision of 29 November 1996, G/L/138.

¹⁴ For a detailed list, see G/MA/TAR/2/Rev.41.

¹⁵ WT/L/124 and WT/L/124/Corr.1. The Annex to the first "collective waiver" listed the following Members: Argentina, Brazil, Egypt, El Salvador, Guatemala, Iceland, Israel, Malaysia, Morocco, New Zealand, Norway, Pakistan, Panama, Paraguay, South Africa, Switzerland, Thailand, Uruguay, and the Bolivarian Republic of Venezuela.

¹⁶ WT/L/173, WT/L/216, WT/L/243, WT/L/268, WT/L/281, WT/L/303, WT/L/338, WT/L/351, WT/L/379, WT/L/400.

¹⁷ WT/L/400, item number (v).

¹⁸ The General Council received and approved individual requests from Argentina (WT/L/464, WT/L/485, WT/L/523, WT/L/590, WT/L/618, WT/L/653, WT/L/692 and WT/L/733), Brazil (WT/L/454), El Salvador (WT/L/456, WT/L/486 and WT/L/525), Israel (WT/L/455, WT/L/487, WT/L/531, WT/L/554, WT/L/568, WT/L/589 and WT/L/639), Norway (WT/L/459 and WT/L/489), Malaysia (WT/L/465, WT/L/529, WT/L/569 and WT/L/619), Morocco (WT/L/462, WT/L/488 and WT/L/530), Pakistan (WT/L/466 and WT/L/528), Panama (WT/L/458, WT/L/524, WT/L/570, WT/L/620, WT/L/652, WT/L/693 and WT/L/734), Paraguay (WT/L/461), Switzerland (WT/L/460), Thailand (WT/L/463, WT/L/490, WT/L/527 and WT/L/555), and Venezuela (WT/L/457, WT/L/491 and WT/L/526).

¹⁹ WT/L/407.

²⁰ See G/MA/TAR/4/Rev.8.

²¹ Decision of 15 February 2005, WT/L/605.

concerned.²² Modifications to the schedules of 28 Members have been circulated pursuant to the 1980 procedures for rectification and modification of schedules, and 26 of them have been certified.

The General Council has adopted seven "collective waivers" and one individual waiver suspending the application of GATT Article II²³ on an annual basis until 31 December 2008. The latest applies to 20 Members (counting the EC-27 as one).²⁴ The General Council established, in addition, a set of procedures that would need to be followed by any other Member wishing to be covered by the waiver.²⁵

E. FOURTH AMENDMENT TO THE HS (HS2007)

The General Council adopted on 15 December 2006 new procedures for the introduction of HS2007 changes into schedules of concessions.²⁶ It also adopted two "collective waivers" suspending the application of GATT Article II on an annual basis until 31 December 2008.²⁷ The first waiver also provided that any other Member could be included upon request, and three Members have made use of this provision.²⁸ There are currently 25 Members (counting the EC-27 as one) covered by the second waiver.²⁹

F. STATUS OF HS TRANSPOSITIONS

The status of HS92 changes and the introduction of the HS are included in Column 3 of the table as it relates to pre-UR schedules. Column 6 reflects the situation of HS96, HS2002 and HS2007 changes. This column also indicates, for those transposition procedures which remain pending, whether or not the Member is currently under a waiver suspending the application of GATT Article II.

III. RECTIFICATIONS/MODIFICATIONS OF SCHEDULES

Following the Uruguay Round, a number of WTO Members submitted rectifications and modifications to their UR schedules. The procedures for the rectifications/modifications of schedules were adopted by the GATT Contracting Parties on 26 March 1980³⁰. Modifications made pursuant to these procedures have included, *inter alia*: (i) modifications of a technical nature; (ii) concessions made in the context of the Ministerial Declaration on Trade in Information Technology Products (ITA)³¹; (iii) revisions and additions to the product coverage of the Pharmaceutical Understanding

²² See JOB(06)/8/Rev.8.

²³ The Decisions are contained in documents WT/L/469, WT/L/477 (in respect of Romania), WT/L/511, WT/L/562, WT/L/598, WT/L/638, WT/L/674 and WT/L/712.

²⁴ The annex to the waiver contained in document WT/L/712 lists the following Members: Argentina; Australia; Brazil; China; Costa Rica; Croatia; El Salvador; EC-27; Iceland; India; Republic of Korea; Mexico; New Zealand; Nicaragua; Norway; Singapore; Chinese Taipei; Thailand; United States; and Uruguay.

²⁵ The Decision indicates that those Members not listed in the Annex shall submit the documentation required under paragraph 1 of the Procedures in Attachment B of WT/L/407, prior to submitting their respective request to be covered by the waiver.

²⁶ WT/L/673.

²⁷ WT/L/673 and WT/L/713

²⁸ The Decision provides that those Members not listed in the Annex may notify the Committee on Market Access of its wish to be included in the waiver decision. Thailand, Mexico and Pakistan made such a notification and were included in the waiver (WT/L/675/Add.1, WT/L/675/Add.2 and WT/L/675/Add.3 respectively).

²⁹ The annex to the second waiver lists the following Members: Argentina; Australia; Brazil; Canada; Costa Rica; Croatia; El Salvador; European Communities; Guatemala; Honduras; Hong Kong, China; India; Korea; Macao, China; Malaysia; Mexico; New Zealand; Nicaragua; Norway; Pakistan; Singapore; Switzerland; Thailand; United States; and Uruguay.

³⁰ GATT BISD 27S/25.

³¹ WT/MIN(96)/16.

(Pharma)³²; (iv) bilateral sectoral negotiations (e.g. distilled spirits); (v) modifications pursuant to Annex 5 of the Agreement on Agriculture; and (vi) autonomous improvements in concessions.

Column 7 reflects the situation concerning the rectifications and modifications of schedules. Those pertaining to the ITA, the Pharma, ODCs, Annex 5 of the Agreement on Agriculture, and the results of bilateral negotiations on distilled spirits have been expressly identified. All others have been referred to as "other". Some 163 proposals for modifications/rectifications that have been put forward for the consideration of members, 26 of which have been formally concluded by means of a *Procès-Verbal* of rectification and 125 through a certification.³³ There are approximately 13 procedures which have not concluded for various reasons (reservations, domestic approval procedures, etc.) or have not been pursued further by the Member concerned³⁴.

IV. RENEGOTIATIONS UNDER GATT ARTICLE XXVIII

Members are allowed to modify or withdraw concessions from their schedule through negotiation and agreement with other Members. Article XXVIII entitled "Modification of Schedules" is the main GATT 1994 provision dealing with the renegotiation of a tariff concession.³⁵

A 1957 note by the GATT Secretariat, concerning arrangements for negotiations under Article XXVIII, set out the procedural guidelines that were used until November 1980 when the current guidelines for procedures were adopted.³⁶ Although the early practice makes it difficult to determine the exact number of renegotiations that took place under the GATT, the Secretariat's records show that at least 42 GATT Contracting Parties initiated roughly 300 renegotiations between 1951 and 1994.³⁷

The 1980 procedures provide for a Member undertaking GATT Article XXVIII negotiations to submit to the Secretariat: (i) a report and a joint letter upon completion of each bilateral negotiation and (ii) a final report upon completion of all its bilateral negotiations. In practice, however, only 19

³² GATT document L/7430. Reviews to the product coverage have been agreed by the participants and circulated in G/MA/W/10 (1st review), G/MA/W/18 (2nd review) and G/MA/W/85 (3rd review).

³³ The number of proposal is calculated based on all documents circulated under the G/MA/TAR/RS, G/SP and G/RS document symbols, as well as various independent *Procès-Verbal* of Rectification. It does not take account of the modifications circulated pursuant to the HS2002 procedures (see section 2.D).

³⁴ The estimate takes account of procedures which were subsequently replaced or overtaken by other procedures.

³⁵ The provisions of the Understanding on the Interpretation of Article XXVIII of the GATT 1994 and the Procedures for Negotiation under Article XXVIII, Guidelines adopted on 10 November 1980 (GATT BISD 27S/26), are also applicable.

³⁶ In compliance with instructions given by the Contracting Parties (L/641, GATT BISD 6S/158) the Executive Secretary issued a note concerning the arrangements for negotiations under GATT Article XXVIII on 31 May 1957 (GATT doc. L/635). A revised version of the procedural guidelines were prepared in 1978 (GATT doc. L/4651) which served as the basis for the technical discussions at the Committee on Tariff Concessions, which were finally adopted as guidelines on 10 November 1980. See GATT doc. C/113 and Corr.1, GATT BISD 27S/26.

³⁷ Because of their provisional nature, tariff commitments made in the 1947 Geneva negotiations had an initial validity of three years. Consequently, the original drafting of GATT Article XXVIII contained no provision for the modification or withdrawal of these commitments before 1 January 1951. Contracting Parties initially extended the validity of these Schedules through "Declarations on the Continued Application of Schedules". During the Torquay Tariff Conference of 1950 the negotiations for new concessions took place in parallel with some renegotiations. The Review Session of the GATT that took place subsequently disposed of the need to extend the validity of the Schedules periodically. It also proposed amendments to several Articles of the GATT (including Article XXVIII) and proposed the incorporation of a new Article XXVIII *bis* entitled "Tariff negotiations". These amendments were formally adopted through the Protocol Amending the Preamble and Parts II and III of the General Agreement of 10 March 1955, which entered into force on 7 October 1957.

final reports were received by the Secretariat for the 79 renegotiations initiated between 1981 and 1994.³⁸ The status recorded by the Secretariat for renegotiations lacking a final report is diverse. While in a few cases the Contracting Parties withdrew the invocation of Article XXVIII, in others they only submitted partial information regarding the bilateral agreements reached. No further information has been received by the Secretariat after the initiation of many these renegotiations and only a few of them were formally carried-over into the WTO.

It remains unclear for the majority of these Pre-UR renegotiations whether they were: (i) concluded with the relevant Contracting Parties and their results incorporated into the Schedule annexed to the Marrakesh Protocol to the GATT 1994 (MP) during the Uruguay Round, (ii) concluded, but its results overridden by the Schedule annexed to the MP, (iii) concluded with all the relevant Contracting Parties, but never reported or included in a schedule, or (iv) are still ongoing.

There have been 34 requests to enter into renegotiations under GATT Article XXVIII since the establishment of the WTO in 1995, 4 of which have been withdrawn, 8 have been concluded and formally certified, and 5 have been concluded but have not been certified for various reasons. Although the remaining 17 are in principle still ongoing, it should be noted that 2 of them relate to schedules which were withdrawn in the context of an enlargement of the European Communities (i.e. Hungary and Bulgaria).

Column 8 reflects the status recorded by the Secretariat for all renegotiations invoked from 1 January 1981 when the current procedures started being implemented. The table also includes renegotiations related to GATT Article XXIV:6. The term "unclear" has been used for all those GATT renegotiations initiated between 1981 and 1994 in which there is no final report or any other formal document indicating the conclusion of such negotiations. It should finally be noted that 19 Article XXVIII renegotiations invoked before the end of the UR by the EEC-9 and some of the EC-15 member states are not reflected therein.³⁹

V. CURRENT SITUATION OF SCHEDULES

THESE PART NEEDS TO BE IN LINE WITH THE PROPOSAL TO BE MADE TO THE COMMITTEE

Members are at very different stages with respect to their schedules. Some Members currently applying the HS, and even HS2007, still have pre-UR concessions which are scheduled in a different nomenclature. In these cases, and in order to ensure consistency between the customs tariff which is being applied in practice and its schedule of concessions, the Member needs to transpose its schedule into the HS. Some Members have pre-UR schedules which have already been transposed into the HS, but only into the 1988 or 1992 versions, and not into the one currently being applied.

³⁸ See footnote 35. The status of GATT Article XXVIII negotiations up to June 1980 can be consulted in GATT doc. TAR/W/7 of 18 June 1980.

³⁹ The 19 GATT renegotiations that were initiated during the period 1981-1994 and which are not reflected in the table are the following: EEC-9 (SECRET/270, SECRET/286, SECRET/296, SECRET/310, SECRET/311, SECRET/312, SECRET/317 and SECRET/325), Austria (SECRET/291 and SECRET/323), Finland (SECRET/320 and SECRET/321), Portugal (SECRET/300), Spain (SECRET/308), Sweden (SECRET/278, SECRET/299, SECRET/322, SECRET/327 and SECRET/331).

Other Members have their HS2002 changes certified, but not their HS96 changes. The transposition of CTS files into HS2002 and HS2007 by the Secretariat could be an opportunity for Members to bring up to date their obligations in this area. Finally, it would also be advisable for Members to clarify the status of those Pre-UR GATT Article XXVIII renegotiations for those cases in which the status remains unclear.

Annex
Situation of Schedules of Concessions in Goods

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Albania /b	CXLVI (146)	None	PA (08.09.2000) (WT/Let/347 +353 +358)	Accession schedule in HS96.	The General Council waived, subject to conditions, the binding commitments on a list of tariff items (WT/L/610)	
2	Angola /b	CXXIX (129)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
3	Antigua and Barbuda /b	XCVII (97)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
4	Argentina /a	LXIV (64)	Schedule annexed (WT/Let/66) to the Geneva (1995) Protocol.	MP	Submitted a schedule in loose-leaf format including HS96 changes (G/SECRET/HS96/30 + Corr.1). Reservations ⁱⁱ were raised on the HS96 documentation. Presently under waiver (WT/L/733). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ARG/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/52 (other) was certified (WT/Let/292).	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
5	Armenia /b	CLV (155)	None	PA (05.02.2003) (WT/Let/434+436)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/127) and certified (WT/Let/598).		
6	Australia /a	I (1)	Schedule annexed (L/6222/Add.5) to the Second Geneva (1987) Protocol. HS92 changes were certified (Let/1793).	MP	Submitted a list of tariff items affected by HS96 changes (G/SECRET/HS96/19 + Corr.1 + Add.1). Has not been certified upon request of Australia. Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/AUS/1 +Rev.1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/SP/1 (other) and G/SP/8 (other) were approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. These have now been certified(WT/Let/528) ⁱⁱⁱ G/RS/3 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/MA/TAR/RS/31 (ITA) was certified (WT/Let/248). G/MA/TAR/RS/41 (concessions) has not been certified. G/MA/TAR/RS/85 (consolidated loose-leaf) has not been certified upon request of Australia.	<i>GATT (1981-1994)</i> SECRET/279+Add.1 with transposition into CCCN nomenclature was concluded. SECRET/285 (unclear) SECRET/302 (final report in SECRET/302/Add.2) SECRET/309 (unclear) SECRET/324 (final report in SECRET/324/Add.6) SECRET/326 (final report in SECRET/326/Add.2) SECRET/337 (final report in SECRET/337/Add.1)
7	Bahrain /a	XCVIII (98)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	G/MA/TAR/RS/96 (ITA) was certified (WT/Let/488)	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
8	Bangladesh /a	LXX (70)	Renegotiation of pre-UR schedule in connection with the implementation of the HS concluded. Documentation was circulated in SECRET/HS/29 but has not been certified due to reservations ⁱⁱ .	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/524) ⁱⁱⁱ	
9	Barbados /b	XCIX (99)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
10	Belize /b	C (100)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	G/SP/7 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/531) ⁱⁱⁱ	
12	Benin /a	XLVIII (48)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
13	Bolivarian Republic of Venezuela /a	LXXXVI (86)	Schedule was approved and annexed (L/7463/Add.4) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/516) ⁱⁱⁱ	MP	Submitted a schedule in loose leaf format including HS96 changes (G/SECRET/HS96/12 + Rev.1) Reservations ⁱⁱ were raised on the HS96 documentation.	G/RS/11 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
14	Bolivia /a	LXXXIV (84)	Pre-UR schedule was transposed into HS and certified (WT/Let/204) ^{iv} .	MP	Tariff items affected by HS96 changes were certified (WT/Let/387)	G/MA/TAR/RS/49 (other) was certified (WT/Let/287).	
15	Botswana /a	CI (101)	None	MP	MP and CTS file are in HS92. Commitments will be transposed by the Secretariat into HS96 as part of HS2002 transposition. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
16	Brazil /a	III (3)	Schedule was approved and annexed (L/7463/Add.1) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/515) ⁱⁱⁱ	MP	Tariff items affected by HS96 changes were certified (WT/Let/468) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/BRA/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)		<u>GATT (1981-1994)</u> SECRET/334 (unclear) <u>WTO</u> G/SECRET/7 is currently underway
17	Brunei Darussalam /b	CII (102)	None	MP	Tariff items affected by HS96 changes were certified (WT/Let/385) Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/128) and certified (WT/Let/599).		
18	Bulgaria /a	CXXXIX (139)	None	PA (01.12.1996) (WT/Let/113 + 117 +132)	Accession schedule in HS92. Tariff items affected by HS96 changes were certified (WT/Let/379+ Corr.1) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/BGR/1)	G/MA/TAR/RS/76+Add.1 (ITA) was certified (WT/Let/414). G/MA/TAR/RS/87 (other) was certified (WT/Let/443).	<u>WTO</u> G/SECRET/13 is currently underway This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-27 ix.

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19	Burkina Faso /a	XLVI (46)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
20	Burundi /b	LV (55)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
21	Cambodia /a	CLVI (156)	None	PA (13.10.2004) (WT/Let/450+480)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/119) and certified (WT/Let/587)		
22	Cameroon /a	CIII (103)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	Information on ODCs submitted in April 1995 was verified (See G/C/M/3+ Corr.1) with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It was certified instead (WT/Let/527) ⁱⁱⁱ	
23	Canada /a	V (5)	Schedule annexed (L/6222/Add.7) to the Second Geneva (1987) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/329) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CAN/1+Rev.1+CAN/3). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/123) and certified (WT/Let/591).	G/RS/24 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/16). G/RS/25 (Pharma) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8). French version of UR Schedule was verified with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/536) ⁱⁱⁱ	<i>GATT (1981-1994)</i> SECRET/276 (unclear) SECRET/298 (unclear) SECRET/305 (unclear) SECRET/307 (unclear) SECRET/316 (unclear) <i>WTO</i> G/SECRET/1 invoked rights under GATT Art. XXVIII:3; but was later withdrawn. (G/SECRET/1/Add.2)

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
					Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/13 + Add.1 (Pharma) were certified (WT/Let/270 and 272, respectively). G/MA/TAR/RS/19 (ITA) was certified (WT/Let/158). G/MA/TAR/RS/59 (Pharma) was certified (WT/Let/316). G/MA/TAR/RS/97 circulated the results of G/SECRET/10 and was certified (WT/Let/487)	G/SECRET/10 was concluded (final report in G/SECRET/10/Add.2) G/SECRET/29 is currently underway
24	Cape Verde /a	CLXI (161)	None	PA (2008) (WT/Let/624+629)	Accession schedule in HS2007.		
25	Central African Republic /a	CIV (104)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
26	Chad /a	CV (105)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
27	Chile /a	VII (7)	Schedule annexed (L/7195/Add.5) to the Geneva (1993) Protocol.	MP	<p>Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/117 + Corr.1) and certified (WT/Let/583).</p>	G/MA/TAR/RS/82 circulated results of G/SECRET/12 and was certified (WT/Let/415)	<p><u>WTO</u></p> <p>G/SECRET/12 was concluded (final report in G/SECRET/12/Add.1)</p>
28	China /a	CLII (152)		PA(11.12.2001) (WT/Let/408+407)	<p>Accession schedule in HS96.</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CHN/1); presently under waiver (WT/L/712)</p>		
29	Colombia /a	LXXVI (76)	Schedule annexed (L/7195/Add.4) to the Geneva (1993) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/267)</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/108) and certified (WT/Let/565).</p>	G/MA/TAR/RS/51 (other) was certified (WT/Let/351)	
30	Congo /a	CVI (106)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
31	Congo, Democratic Republic of /a	LXVIII (68)	Schedule was renegotiated during the UR. All previous concessions were replaced by the UR schedule.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
32	Costa Rica /b	LXXXV (85)	Schedule was approved and annexed (L/7463/Add.5) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/519) ⁱⁱⁱ	MP	Tariff items affected by HS96 changes were certified (WT/Let/397) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CRI/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/28 (ITA) was certified (WT/Let/196). G/MA/TAR/RS/92+Corr.1 (ITA) was certified (WT/Let/462)	
33	Côte d'Ivoire /a	LII (52)	Schedule established in Third Certification of Rectifications and Modifications (1967). Additional concessions given in 1979.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	Information on ODCs submitted in April 1995 was verified (See G/C/M/3 + Corr.1) with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/526) ⁱⁱⁱ	
34	Croatia /a	CXLVII (147)	None	PA (30.11.2000) (WT/Let/348+359+360)	Accession schedule in HS96. Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/HRV/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)		<u>WTO</u> G/SECRET/24 is currently underway

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35	Cuba /a	IX (9)	Schedule annexed (L/7195/Add.1) to the Geneva (1993) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/192 + Corr.1).	G/RS/9 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954).	
36	Cyprus /a	CVII (107)	None	MP		G/SP/6 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/532) ⁱⁱⁱ G/MA/TAR/RS/73 (ITA) was certified (WT/Let/377)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
37	Czech Republic /a	XCII (92)	Protocol of Accession to GATT (19.2.1993)	MP	Tariff items affected by HS96 changes were certified (WT/Let/372) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CZE/1)	G/RS/20 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8). G/MA/TAR/RS/40 (ITA) was certified (WT/Let/256). G/MA/TAR/RS/69 (Pharma) was certified (WT/Let/383)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
38	Djibouti /b	CXXXVII (137)	Inherited concessions specified in Section D of Schedule XI – France when succeeding to the GATT in 1994.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
39	Dominica /b	CVIII (108)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/139) and certified (WT/Let/623)		

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40	Dominican Republic /a	XXIII (23)	Following the withdrawal of a waiver request, the Pre-UR schedule ^v was transposed (G/SECRET/HS/10 +Corr.1) and certified (WT/Let/317).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	G/SP/3 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. ^{vi} G/RS/26 (other) (reservations ⁱⁱ were raised). Following consultations a new notification was submitted (G/MA/TAR/RS/54) and certified (WT/Let/293). G/MA/TAR/RS/107 (ITA) was certified (WT/Let/557)	Requested a waiver for the renegotiation and transposition of its pre-UR Schedule into the HS (G/L/4). Following consultations, the request was withdrawn (See G/C/M/3).
41	Ecuador /b	CXXXIII (133)	None	PA (21.01.1996) (WT/Let/32+ 34+ 53)	Accession schedule and CTS file are in HS92. Commitments will be transposed by the Secretariat into HS96 as part of HS2002 transposition. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
42	Egypt /a	LXIII (63)	Schedule was renegotiated during the UR. All previous concessions were replaced by the UR Schedule.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/542)	G/MA/TAR/RS/50/Rev.1 + Rev.1/Corr.1 (loose leaf) was certified (WT/Let/542). G/MA/TAR/RS/95 (ITA) was certified (WT/Let/459).	<u>GATT (1981-1994)</u> SECRET/345 was concluded

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
43	El Salvador /b	LXXXVII (87)	Pre-UR schedule was transposed into HS (G/SECRET/HS/1+Corr.1+Add.1), but was not yet certified due to reservations ⁱⁱ . Was under waiver until 30 June 1995.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/467) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SLV/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/14 (other) was certified (WT/Let/320). G/MA/TAR/RS/45+Add.1 (ITA) (awaiting domestic approval.) G/MA/TAR/RS/124+Rev.1 circulated the results of G/SECRET/27 and was certified (WT/Let/595) G/MA/TAR/RS/138 circulated the results of G/SECRET/28 and was certified (WT/Let/613)	<u>WTO</u> G/SECRET/27 (final report in G/SECRET/27/Add.1) G/SECRET/28 (final report in G/SECRET/28/Add.1)
44	Estonia /a	CXLIV (144)	None	PA (13.11.1999) (WT/Let/300+311+313)	Accession schedule in HS96. Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/EST/1)		<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
45	European Communities ^{vii} viii ix /a	CXL (140)	EC – 12 Schedule was annexed (L/6292/Add.1) to the Third Geneva (1987) Protocol. HS92 changes were certified (Let/1793).	MP (EC-12)	<u>EC-12</u> Submitted a list of tariff items affected by HS96 changes (G/SECRET/HS96/3).	<u>EC-12</u> G/SP/2 (other) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/529) ⁱⁱⁱ G/MA/TAR/RS/6 (other) was certified (WT/Let/101).	<u>EC-12</u> <u>GATT (1981-1994)</u> SECRET/333 was later withdrawn SECRET/336 renegotiation initiated after a panel proceeding (DS28/2). A bilateral agreement was reached with one contracting party. (unclear) SECRET/343 resulted in a framework agreement on bananas that was later included in the Marrakesh Protocol. ^x

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
					<p>EC-15</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/EEC/1); the EEC-25 is presently under waiver (WT/L/712)</p> <p>EC-25</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/713)</p>	<p>EC-15</p> <p>G/MA/TAR/RS/16 (ITA) was certified (WT/Let/156).</p> <p>G/MA/TAR/RS/30 (distilled spirits) was certified (WT/Let/178).</p> <p>G/MA/TAR/RS/47 (ITA) was certified (WT/Let/261).</p> <p>G/L/65/Rev.1/Add.4 (Pharma)</p> <p>G/MA/TAR/RS/74 (ITA) (pending certification)</p> <p>G/MA/TAR/RS/80 circulated results of G/SECRET/11 (pending certification)</p> <p>G/MA/TAR/RS/90 circulated results of G/SECRET/15 (pending certification)</p>	<p>EC-15</p> <p><i>WTO</i></p> <p>SECRET/347 was initially related to Schedule LXXX for the EC-12, but was later continued by the EC-15 after enlargement. (unclear)^{xi}</p> <p>G/L/65 +Rev.1 + Rev.1/Add.1 + Rev.1/Add.2+ Rev.1/Add.2/Corr.1 + Rev.1/Add.3 + Rev.1/Add. Circulated schedule CXL for the EC-15 which has not been certified due to reservations. ⁱⁱ</p> <p>G/SECRET/11 was concluded (final report in G/SECRET/11/Add.1)</p> <p>G/SECRET/15 was concluded; two bilateral reports were circulated in G/SECRET/15/Add.1)</p> <p>G/SECRET/18 is currently underway (see also WT/GC/M/93)</p> <p>G/SECRET/22+Add.1 relate to special procedures included in Annex to WT/MIN(01)/15, which are currently underway.</p> <p>EC-25</p> <p>Schedule CXL was withdrawn in G/SECRET/20 +Add.1 in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}</p> <p>G/SECRET/25 is currently underway</p>

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							<p>EC-27</p> <p>G/SECRET/26 + Corr.1 + Rev.1 initiated GATT Article XXIV:6 procedures for the enlargement to EC-27.^{ix}</p> <p>G/SECRET/30 is currently underway.</p>
46	Fiji /a	CIX (109)	None	MP	<p>Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/134) and certified (WT/Let/605).</p>		
47	Gabon /a	XLVII (47)	Gabon did not recognize existing schedule when succeeding to GATT in 1963 (BISD 12S/75).	MP	<p>Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.</p>	Information on ODCs submitted in April 1995 was verified (See G/C/M/3 + Corr.1) with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/521) ⁱⁱⁱ	
48	Gambia, The /b	CX (110)	None	MP	<p>Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.</p>		
49	Georgia /b	CXLV (145)	None	PA (14.06.2000) (WT/Let/312+314+319+327+341)	<p>Accession schedule in HS96.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items</p>		

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					affected was circulated (G/MA/TAR/RS/129) and certified (WT/Let/600).		
50	Ghana /a	CXI (111)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
51	Grenada /b	CXXVII (127)	None	PA /c (22.02.1996) (WT/Let/59+61)	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	G/MA/TAR/RS/91 which circulated the results of G/SECRET/16 was certified (WT/Let/445)	<u>WTO</u> G/SECRET/14 sought authorization from CTG to enter into Art. XXVIII negotiations, but was withdrawn and replaced by G/SECRET/16 +Corr.1+ Add.1. Grenada informed in G/SECRET/16/Add.2 that these negotiations were concluded.
52	Guatemala /b	LXXXVIII (88)	Pre-UR schedule was transposed into HS and certified (WT/Let/271) ^{xiii} .	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/489) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/105 (ITA) was certified (WT/Let/544)	
53	Guinea Bissau /b	CXXX (130)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
54	Guinea /a	CXXXVI (136)	Inherited concessions specified in Section C	MP	Commitments were transposed by the Secretariat into HS96 and		

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			of Schedule XI-France when succeeding to GATT in 1994.		included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
55	Guyana /b	CXII (112)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
56	Haiti /a	XXVI (26)	Schedule established in Annecy 1949 Protocol, additional concessions contained in Torquay 1951, Geneva 1956 and Geneva 1962 Protocols.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
57	Honduras /b	XCV (95)	Protocol of Accession to GATT (2.3.1994)	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/403) Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/144) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/101 (ITA) was certified (WT/Let/511 +Corr.1) G/MA/TAR/RS/104 circulated the results of G/SECRET/21 and was certified (WT/Let/540)	<u>WTO</u> G/SECRET/21 (final report in SECRET/21/Add.1)
58	Hong Kong, China /b	LXXXII (82)	Schedule annexed (L/6222/Add.1) to the Second Geneva (1987) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/76). Submitted a list of tariff items affected by HS2002 changes	G/MA/TAR/RS/9 (concessions) was certified (WT/Let/171). G/MA/TAR/RS/21 (ITA) was certified (WT/Let/160).	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
					(G/SECRET/HS02/HKG/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/116 + Corr.1) and certified (WT/Let/584) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/37 (ITA) was certified (WT/Let/252). G/MA/TAR/RS/72 (concessions) was certified (WT/Let/384)	
59	Hungary /a	LXXI (71)	Schedule annexed (L/7195/Add.2) to the Geneva (1993) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/264). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/HUN/1).	G/RS/19 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8). G/MA/TAR/RS/84+Corr.1 (concessions) was certified (WT/Let/441).	<i>GATT (1981-1994)</i> SECRET/335 (final report in SECRET/335/Add.1) <i>WTO</i> G/SECRET/3 is currently underway. This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
60	Iceland /a	LXII (62)	Schedule annexed (L/6987/Add.3) to the Geneva (1992) Protocol.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/477) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ISL/1); presently under waiver (WT/L/712)	G/MA/TAR/RS/22 (ITA) was certified (WT/Let/159).	
61	India /a	XII (12)	Schedule was approved and annexed (L/7463/Add.2) to the	MP	Tariff items affected by HS96 changes were certified (WT/Let/340)	G/MA/TAR/RS/24 (ITA) was certified (WT/Let/181).	<i>GATT (1981-1994)</i> SECRET/342 (final report in SECRET/342/Add.1)

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/517) ⁱⁱⁱ		Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/IND/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/63 + Add.1 + Corr.1 + Rev.1 (other) were certified (WT/Let/374). G/MA/TAR/RS/66 circulated the results of G/SECRET/8, was certified (WT/Let/440) G/MA/TAR/RS/67+Rev.1 (textiles) was certified (WT/Let/374).	<u>WTO</u> G/SECRET/8 was concluded (final report in G/SECRET/8/Add.1)
62	Indonesia /a	XXI (21)	Schedule annexed (L/6987/Add.1) to the Geneva (1992) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/318).	G/MA/SP/1 + Add.1 (other) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/541) ⁱⁱⁱ G/RS/21 (other) (reservations ⁱⁱ were raised). Following consultations, a new notification G/MA/TAR/RS/39 (other) was submitted and certified (WT/Let/255). G/MA/TAR/RS/23 (ITA) was certified (WT/Let/157).	<u>GATT (1981-1994)</u> SECRET/281 was concluded (final report in SECRET/281/Add.4)
63	Israel /a	XLII (42)	Pre-UR schedule was transposed into the HS (SECRET/HS/31 + Add.1) and certified (WT/Let/553)	MP	Tariff items affected by HS96 changes were certified (WT/Let/554).	G/MA/TAR/RS/25 (ITA) was certified (WT/Let/174). G/MA/TAR/RS/78 (Annex 5 AoA) Reservations ⁱⁱ were raised.	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
64	Jamaica /b	LXVI (66)	Pre-UR schedule was transposed into HS and certified (WT/Let/257).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/110) and certified (WT/Let/560).		
65	Japan /a	XXXVIII (38)	Schedule annexed (L/6112/Add.1) to the First Geneva (1987) Protocol. HS92 changes circulated in SECRET/C/HS/7 were approved (See TAR/M/35).	MP	Tariff items affected by HS96 changes were certified (WT/Let/67+94). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/JAP/1+Corr.1+Corr.2).	G/RS/6 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1953). G/RS/7 (Pharma) was included in a <i>Procès-Verbal</i> of Rectification (Let/1953). G/MA/TAR/RS/10 + Corr.1 (Pharma) were certified (WT/Let/138+145). G/MA/TAR/RS/12 + Corr.1 (ITA) were certified (WT/Let/138+145) G/MA/TAR/RS/55 + Corr.1 + Corr.2 (Pharma) were certified (WT/Let/322 + 343) G/MA/TAR/RS/57 (Annex 5 AoA) was certified (WT/Let/362+412) G/MA/TAR/RS/114 (Pharma) was certified (WT/Let/568). It	<u>GATT (1981-1994)</u> SECRET/319 was concluded (final report in SECRET/319/Add.3) SECRET/328 (unclear)

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
						was subsequently replaced by G/MA/TAR/RS/136 and certified (WT/Let/610 + 625)	
66	Jordan /a	CXLVIII (148)	None	PA (11.04.2000) (WT/Let/323+333+ 335)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/115 + Corr.1) and certified (WT/Let/586)		
67	Kenya /a	CXIII (113)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
68	Korea /a	LX (60)	Schedule annexed (L/6222/Add.6) to the Second Geneva (1987) Protocol. HS92 changes were certified (Let/1793).	MP	Tariff items affected by HS96 changes were certified (WT/Let/339). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/KOR/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/33 (ITA) was certified (WT/Let/249). G/MA/TAR/RS/56 + Corr. 1 (other) was certified (WT/Let/302). G/MA/TAR/RS/71 (ITA) was certified (WT/Let/376+ 392). G/MA/TAR/RS/98 (Annex 5 AoA) was certified (WT/Let/492 and WT/Let/504) G/MA/TAR/RS/126 (other) was certified (WT/LET/596).	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
69	Kuwait /a	CXIV (114)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/140) and certified (WT/Let/627)		
70	Kyrgyz Republic /a	CXLII (142)	None	PA (20.12.1998) (WT/Let/245+262+296)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/133) and certified (WT/Let/604).		
71	Latvia /a	CXLIII (143)	None	PA (10.02.1999) (WT/Let/246+281+298)	Accession schedule in HS96. Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/LVA/1)	G/MA/TAR/RS/58 + Corr.1 (revised accession schedule) was certified (WT/Let/321)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
72	Lesotho /a	CXV (115)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
73	Lithuania /a	CL (150)	None	PA (31.05.2001) (WT/Let/364+378+380+ Corr.1+389+393)	Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/LTU/1).	Rectifications to the Protocol of Accession of Lithuania were included in a Procès-Verbal of Rectification (WT/Let/380+ Corr.1 + 389)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
74	Macao, China /b	LXXXIX (89)	Schedule circulated in document L/7023 was	MP	Tariff items affected by HS96 changes were certified	G/MA/TAR/RS/27 (ITA) was certified (WT/Let/177).	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			not certified. Schedule was also considered in the framework of the UR.		(WT/Let/269). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/MAC/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/111) and certified (WT/Let/561). Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/35 (Pharma) was certified (WT/Let/251). G/MA/TAR/RS/79 (Pharma) was certified (WT/Let/405). G/MA/TAR/RS/137 (Pharma) was certified (WT/Let/614)	
75	Macedonia, Former Yugoslav Republic of /a	CLIV (154)	None	PA (04.04.2003) (WT/Let/430+439)	Accession schedule in HS2002.		
76	Madagascar /a	LI (51)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
77	Malawi /a	LVIII (58)	Pre-UR schedule transposed into HS and certified (WT/Let/167).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
78	Malaysia /a	XXXIX (39)	Schedule annexed (L/7195/Add.3) to the Geneva (1993) Protocol.	MP	Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/498).	G/MA/TAR/RS/29 (ITA) was certified (WT/Let/176).	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Presently under waiver for the introduction of HS2007 changes (WT/L/713)		
79	Maldives /a	CXVI (116)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
80	Mali /a	XCIV (94)	Inherited concessions specified in Section C of Schedule XI-France when succeeding to GATT on 11.1.93.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
81	Malta /a	CXVII (117)	None	MP	Tariff items affected by HS96 changes were certified (WT/Let/315).	G/SP/4 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/533) ⁱⁱⁱ G/RS/15 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954) G/RS/23 (ODCs and other) was certified (WT/Let/22)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
82	Mauritania /a	L (50)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
83	Mauritius /a	CXVIII (118)	None	MP	Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/337) Pursuant to the revised HS2002 procedures, a list of tariff items	G/MA/TAR/RS/60 (ITA) was certified (WT/Let/334) G/MA/TAR/RS/62 (HS96)	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					affected was circulated (G/MA/TAR/RS/120) and certified (WT/Let/588)		
84	Mexico /a	LXXVII (77)	Schedule was approved and annexed (L/7463/Add.3) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/518) ⁱⁱⁱ	MP	Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/404) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/MEX/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/7 (other) was certified (WT/Let/122).	<u>GATT (1981-1994)</u> SECRET/330 (unclear)
85	Moldova /a	CLI (151)	None	PA (26.07.2001) (WT/Let/395+399+410)	Accession schedule in HS96.		<u>WTO</u> G/SECRET/31 is underway
86	Mongolia /a	CXXXIV (134)	None	PA (29.01.1997) (WT/Let/100+109+130)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/121) and certified (WT/Let/589)	Rectifications to the Protocol of Accession of Mongolia were included in a Procès-Verbal of Rectification (WT/Let/115 + 125)	
87	Morocco /a	LXXXI (81)	Pre-UR schedule was transposed into HS and certified (WT/Let/168).	MP	Schedule in loose-leaf format, including HS96, changes were certified (WT/Let/497)		<u>GATT (1981-1994)</u> L/6326 (unclear)
88	Mozambique /b	CXIX (119)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
89	Myanmar /a	IV (4)	Sixth Certification of Changes to Schedules	MP	Commitments were transposed by the Secretariat into HS96 and		

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			(1988).		included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
90	Namibia /a	XC (90)	None	MP	MP and CTS file are in HS92. Commitments will be transposed by the Secretariat into HS96 as part of HS2002 transposition. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
91	Nepal /a	CLVII (157)	None	PA(23.04.2004) (WT/Let/449+464)	Accession schedule in HS2002.		
92	New Zealand /a	XIII (13)	Schedule annexed (L/6112/Add.3) to the Geneva (1987) Protocol.	MP	Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/458+Corr.1) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NZL/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/RS/1 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/MA/TAR/RS/44 (ITA) was certified (WT/Let/295). G/MA/TAR/RS/53 (ITA) was certified (WT/Let/295).	<i>GATT (1981-1994)</i> : SECRET/275 (unclear) SECRET/289 (unclear) SECRET/290 (unclear) SECRET/313 announced the intention to increase certain duty levels for a three year period. SECRET/329 (unclear)
93	Nicaragua /b	XXIX (29)	Was under a waiver (WT/L/467) for the establishment of a new schedule based on the HS ^{xiii} . Documentation was circulated in G/SECRET/HS/3, but was not certified due to reservations ⁱⁱ .	MP	Changes to schedule resulting from the introduction of the HS96 were certified (WT/Let/460) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NIC/1); presently under waiver (WT/L/712)	G/MA/TAR/RS/102 (ITA) was certified (WT/Let/512).	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
					Presently under waiver for the introduction of HS2007 changes (WT/L/713)		
94	Niger /a	LIII (53)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
95	Nigeria /a	XLIII (43)	Schedule contained in Sixth Certification of Changes to Schedules (1988).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/141) and certified (WT/Let/628)		
96	Norway /a	XIV (14)	Schedule annexed (L/6112/Add.2) to the First Geneva (1987) Protocol. HS92 changes were certified (Let/1793).	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/466) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/NOR/1 +Rev.1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes	G/RS/2 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954) G/MA/TAR/RS/5 (other) was certified (WT/Let/479) G/MA/TAR/RS/15 (ITA) was certified (WT/Let/153). G/MA/TAR/RS/81 (Pharma) was certified (WT/Let/416).	<u>GATT (1981-1994)</u> SECRET/297 some bilateral agreements were reported in document SECRET/297Add.1 (unclear)

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
					(WT/L/713)	G/MA/TAR/RS/86 (Pharma) was certified (WT/Let/442).	
97	Oman /b	CXLIX (149)	None	PA (09.11.2000) (WT/Let/357 + 369)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/122) and certified (WT/Let/590)		
98	Pakistan /a	XV (15)	Renegotiating its pre-UR schedule in connection with the implementation of the HS.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/499) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/SP/10 (reservations ⁱⁱ were raised). As a result, a revision was circulated in G/MA/SP/2 (other) and approved with the intention to incorporate in a Supplementary Protocol to the Marrakesh Agreement which did not come into being. It has now been certified (WT/Let/530) ⁱⁱⁱ G/MA/TAR/RS/61+ Corr.1 (other) (reservations ⁱⁱ were raised) G/MA/TAR/RS/83(other) was certified (WT/Let/424) G/MA/TAR/RS/94+ Add.1+ Add.2 (concessions) were certified (WT/Let/502)	<u>GATT (1981-1994)</u> SECRET/304 (unclear)
99	Panama /a	CXLI (141)	None	PA (06.09.1997) (WT/Let/114+ 133+ 161)	Accession schedule in HS92. Submitted a list of tariff items affected by HS96 changes (G/SECRET/HS96/48) Reservations ⁱⁱ were raised on the HS96 documentation; Presently under waiver (WT/L/734).		

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
100	Papua New Guinea /b	CXXXVIII (138)	None	PA (09.06.1996) /c (WT/Let/63+ 84)	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
101	Paraguay /a	XCI (91)	Protocol of Accession to GATT (30.6.1993)	MP	Complete schedule, including HS96 changes, was circulated (G/SECRET/HS96/29 + Rev.1) and certified (WT/Let/574)		
102	Peru /a	XXXV (35)	Schedule was renegotiated during the UR. All previous concessions replaced by the UR Schedule.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
103	Philippines /a	LXXV (75)	Schedule annexed (L/6987/Add.2) to the Geneva (1992) Protocol.	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/402)	Part of G/RS/5 and of G/RS/10 + Add.1 (other) were included in a <i>Procès-Verbal</i> of Rectification (Let/1951). Other parts remain uncertified (reservations ⁱⁱ were raised) G/MA/TAR/RS/36 (ITA) was certified (WT/Let/303) G/MA/TAR/RS/93 circulated results of G/SECRET/9 (reservations ⁱⁱ were raised) G/MA/TAR/RS/99 + Rev.1 (Annex 5 AoA) was certified (WT/Let/562)	<u>WTO</u> G/SECRET/9 was concluded (final report in G/SECRET/9/Add.3)
104	Poland /a	LXV (65)	Schedule contained in Sixth Certification of Changes to Schedules	MP	Tariff items affected by HS96 changes were certified (WT/Let/268).	G/MA/TAR/RS/32 (ITA) was certified (WT/Let/381).	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			(1988).		Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/POL/1).		XXIV:6 procedures for the enlargement to EC-25. ^{viii}
105	Qatar /a	CXXXI (131)	None	PA (13.01.1996) /c (WT/Let/46+ 64)	Accession schedule in HS96. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/109) and certified (WT/Let/559).		
106	Romania /a	LXIX (69)	Pre-UR schedule was transposed into a consolidated loose-leaf schedule in HS and certified (Let/1911).	MP	Tariff items affected by HS96 changes were certified (WT/Let/265). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/ROM/1).	G/RS/14 (other) was included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/RS/27 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8). G/MA/TAR/RS/46 (ITA) was certified (WT/Let/260).	<i>GATT (1981-1994)</i> SECRET/339 (final report in SECRET/339/Add.1) This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-27 ix.
107	Rwanda /a	LV1 (56)	Schedule established in Third Certification of Rectifications and Modifications (1967).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/135) and certified (WT/Let/612)		

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
108	Saint Kitts and Nevis /b	CXXVIII (128)	None	PA (21.02.1996) /c (WT/Let/58+ 62)	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
109	Saint Lucia /b	CXXI (121)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/131) and certified (WT/Let/602).		
110	Saint Vincent and the Grenadines /b	CXXII (122)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
111	Saudi Arabia /a	CLVIII (158)	None	PA (11.12.2005) (WT/Let/503 +510)	Accession schedule in HS2002.		
112	Senegal /a	XLIX (49)	Schedule established in Second Certification of Rectifications and Modifications (1964).	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	Information on ODCs submitted in April 1995 was verified (See G/C/M/3 +Corr.1). Information was to be included in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/525) ⁱⁱⁱ	<u>GATT (1981-1994)</u> SECRET/341 was carried over to WTO. The final report and the bilateral reports can be found in G/SECRET/6 + Add.1+ Add.2+ Add.3

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
113	Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu /b	CLIII (153)	None	PA (01.01.2002) (WT/Let/409+411 + 418)	Accession schedule in HS96. Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/TPKM/1); presently under waiver (WT/L/712)	G/MA/TAR/RS/88 + Corr.1 +Corr.2 (Annex 5 AoA) was certified (WT/Let/578) G/MA/TAR/RS/113 + Corr.1 (other) was certified (WT/Let/567). <i>Procès-Verbal</i> of Rectification (WT/Let/626 + 631) G/MA/TAR/RS/142 was certified (WT/Let/632) G/MA/TAR/RS/143 was certified (WT/Let/633)	
114	Sierra Leone /b	CXX (120)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
115	Singapore /a	LXXIII (73)	Schedule annexed (L/6466/Add.2) to the HS Geneva (1989) Protocol.	MP	Tariff items affected by HS96 changes were certified (WT/Let/263). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SGP/1); presently under waiver (WT/L/712). Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/132) and certified (WT/Let/603). Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/MA/TAR/RS/20 (ITA) was certified (WT/Let/175). G/MA/TAR/RS/65 (other) was certified (WT/Let/350). G/MA/TAR/RS/103 (ITA) was certified (WT/Let/539)	

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
116	Slovak Republic /a	XCIII (93)	Protocol of Accession to GATT (19.2.1993)	MP	Tariff items affected by HS96 changes were certified (WT/Let/373) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SVK/1).	G/MA/TAR/RS/42 (ITA) was certified (WT/Let/258). G/MA/TAR/RS/70 (Pharma) was certified (WT/Let/382)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
117	Slovenia /a	XCVI (96)	None	PA (30.07.1995) (WT/Let/81)	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/344, later replaced by WT/Let/352) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/SVN/1)	G/MA/TAR/RS/75 (ITA) was certified (WT/L/406)	<u>WTO</u> This Schedule was withdrawn in the context of GATT Article XXIV:6 procedures for the enlargement to EC-25. ^{viii}
118	Solomon Islands /b	CXXXV (135)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
119	South Africa /a	XVIII (18)	Schedule was renegotiated during the Uruguay Round. All previous concessions were replaced by the UR schedule.	MP	Submitted preliminary information (G/SECRET/HS96/15). Reservations ⁱⁱ were raised on the HS96 preliminary documentation. Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/125) and certified (WT/Let/597).	G/RS/18 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8). G/MA/TAR/RS/2 (other) was certified (WT/Let/65).	<u>GATT (1981-1994)</u> SECRET/262 circulated the results of bilateral negotiations with one Contracting Party relating to notifications in SECRET/233+ 234+ 235+ 236+ 240+ 248+ 252+ 253+ 258 SECRET/280 circulated the results of bilateral negotiations with one Contracting Party relating to notifications in SECRET/222+ 234+ 236+ 240+ 248+ 253+ 233+ 235+ 239+ 241+252 SECRET/282 circulated the final report of SECRET/234+ 235+ 236+ 240+ 241+ 248 and 252

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
							SECRET/294 was later withdrawn in SECRET/294/Add.1 SECRET/303 (unclear) SECRET/306 (unclear) SECRET/315 circulated the results of bilateral negotiations with one Contracting Party relating to notifications in SECRET/277+ 288+ 292+ 293+ 295+ 301+ (all unclear) SECRET/318 circulated the results of bilateral negotiations with one Contracting Party relating to notifications in SECRET/254+ 258+ 260+ 264+ 268+ 271+ 272+ 277+ 283+ 284+ 287+ 288+ 292+ 293 (all unclear)
120	Sri Lanka /a	VI (6)	Documentation was circulated in SECRET/HS/26. Some commitments remained under Article XXVIII negotiations after the MP.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	G/SP/9 + Corr.1 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It was certified instead (WT/Let/534) ⁱⁱⁱ G/MA/TAR/RS/77 (textiles) was certified (WT/Let/398) G/MA/TAR/RS/106 circulated the results of G/SECRET/HS/11 and was certified (WT/Let/549)	<u>WTO</u> G/SECRET/HS/11 circulated a final report to Article XXVIII and issues pending in the MP.
121	Suriname /b	LXXIV (74)	Schedule established in Fourth Certification of Changes to	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file.		<u>WTO</u> G/SECRET/17 is currently underway

Item Number (1)	WTO Member (2)	Schedule Number (3)	Pre-Uruguay Round Schedule (4)	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
			Schedules (1979).		The Committee on Market Access is currently looking at how to give legal effect to these changes.		
122	Swaziland /a	CXXIII (123)	None	MP	MP and CTS file are in HS92. Commitments will be transposed by the Secretariat into HS96 as part of HS2002 transposition. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
123	Switzerland /a - Liechtenstein /b	LIX (59)	Schedule annexed (L/6222/Add.3) to the Second Geneva (1987) Protocol ^{iv} . HS92 changes were certified (Let/1793).	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/465) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/CHE/1); Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/112) and certified (WT/Let/566). Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/RS/13 (other) (reservations ⁱⁱ were raised). Following consultations, a new notification G/MA/TAR/RS/3 +Corr.1 was submitted and certified (WT/Let/65). G/MA/TAR/RS/38 (ITA) was certified (WT/Let/253). G/MA/TAR/RS/43 (Pharma) was certified (WT/Let/259). G/MA/TAR/RS/68 (Pharma) was certified (WT/Let/361)	<i>WTO</i> G/SECRET/4 is currently underway G/SECRET/5 is currently underway G/SECRET/19 was later withdrawn in G/SECRET/19/Add.1
124	Tanzania /a	CXXIV (124)	None	MP	MP and CTS file are in HS92. Commitments will be transposed by the Secretariat into HS96 as part of HS2002 transposition. The Committee on Market Access is currently looking at how to give legal effect to these changes.	A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/523) ⁱⁱⁱ	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
125	Thailand /a	LXXIX (79)	Schedule annexed (L/6363/Add.1) to the Geneva (1988) Protocol. HS92 changes were certified (Let/1793).	MP	Schedule in loose-leaf format including HS96 changes was certified (WT/Let/576) Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/THA/1); presently under waiver (WT/L/712) Presently under waiver for the introduction of HS2007 changes (WT/L/713)	G/RS/8 and G/RS/12 (other) were included in a <i>Procès-Verbal</i> of Rectification (Let/1954). G/RS/8/Add.1 has not concluded. G/RS/17 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8) G/MA/TAR/RS/1 (other) was certified (WT/Let/65). G/MA/TAR/RS/8 + Add. 1 (other) (reservations ^h were raised) G/MA/TAR/RS/34 + Add.1 (ITA) was certified (WT/Let/250).	
126	Togo /a	CXXXV (125)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		
127	Tonga, Kingdom of /b	CLIX (159)	None	PA (27.07.2007) (WT/Let/505 + 579 + 580)	Accession schedule in HS2002.		
128	Trinidad and Tobago /b	LXVII (67)	Pre-UR schedule transposed into the HS (G/SECRET/HS/4), but was not certified due to reservations ⁱⁱ .	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA)	Transposition of Schedules due to HS amendments	Rectifications/ Modifications to Schedules	Renegotiations under GATT Article XXVIII ⁱ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
129	Tunisia /a	LXXXIII (83)	Protocol of Accession to GATT (12.3.1990)	MP	Tariff items affected by HS96 changes were certified (WT/Let/338).	G/MA/TAR/RS/100 (other) was certified (WT/Let/520)	<i>GATT (1981-1994)</i> SECRET/340 (final report in SECRET/340/Add.2)
130	Turkey /a	XXXVII (37)	Schedule was approved and annexed (L/7463/Add.6) to the Geneva (1994) Protocol which did not enter into force. It has now been certified (WT/Let/514) ⁱⁱⁱ	MP	Tariff items affected by HS96 changes were certified (WT/Let/266). Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/TUR/1)	G/RS/28 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/23). G/MA/TAR/RS/11 (other) was certified (WT/Let/172). G/MA/TAR/RS/26 (ITA) was certified (WT/Let/173).	
131	Uganda /a	CXXVI (126)	None	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	A revised Schedule was verified in 1994 with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/522) ⁱⁱⁱ	
132	Ukraine /a	CLXII (162)	None	PA (16.05.2008) (WT/Let/616+622)	Accession schedule in HS2002.	Rectifications to the Protocol of Accession of Lithuania were included in a <i>Procès-Verbal</i> of Rectification (WT/Let/615 and 618)	
133	United Arab Emirates /a	CXXXII (132)	None	PA (10.4.1996) /c (WT/Let/70+75+131)	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.	Rectifications to the Protocol of Accession of the UAE were included in a <i>Procès-Verbal</i> of Rectification (WT/Let/102) G/MA/TAR/RS/118+Corr.1 (ITA) was certified (WT/Let/585)	

Item Number	WTO Member	Schedule Number	Pre-Uruguay Round Schedule	Annexed to the Marrakesh Protocol (MP), or to Protocols of Accession (PA) (5)	Transposition of Schedules due to HS amendments (6)	Rectifications/ Modifications to Schedules (7)	Renegotiations under GATT Article XXVIII ⁱ (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
134	United States /a	XX (20)	Schedule annexed (L/6363/Add.2) to the Geneva (1988) Protocol.	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/493)</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/USA/1 + Rev.1); presently under waiver (WT/L/712)</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/713)</p>	<p>G/MA/TAR/RS/4 (other) (reservationsⁱⁱ were raised)</p> <p>G/MA/TAR/RS/17 + Corr.1 (ITA) were certified (WT/Let/182).</p> <p>G/MA/TAR/RS/18 + Corr.1+ Corr.2 (distilled spirits) were certified (WT/Let/182).</p> <p>G/MA/TAR/RS/48 (Pharma) (reservationsⁱⁱ were raised); following consultations, a new notification G/MA/TAR/RS/89 was submitted and certified (WT/Let/461).</p> <p>G/MA/TAR/RS/64 (other) was certified (WT/Let/336)</p>	<p><u>GATT (1981-1994)</u></p> <p>SECRET/273 (unclear)</p> <p>SECRET/274 (unclear)</p> <p>SECRET/314 (unclear)</p> <p>SECRET/344 was later withdrawn in SECRET/344/Add.1</p> <p>SECRET/346 (final report in SECRET/346/Add.1)</p> <p><u>WTO</u></p> <p>G/SECRET/2 (final report was circulated in G/SECRET/2/Add.1, but consultations with one Member are still underway)</p>
135	Uruguay /b	XXXI (31)	<p>Schedule was renegotiated during the UR.</p> <p>All previous concessions replaced by the UR schedule.</p>	MP	<p>Tariff items affected by HS96 changes were certified (WT/Let/490)</p> <p>Submitted a list of tariff items affected by HS2002 changes (G/SECRET/HS02/URY/1); presently under waiver (WT/L/712)</p> <p>Presently under waiver for the introduction of HS2007 changes (WT/L/713)</p>	<p>G/SP/5 (ODCs) was approved with the intention to incorporate in a Supplementary Marrakesh Protocol which did not come into being. It has now been certified (WT/Let/535)ⁱⁱⁱ</p> <p>G/RS/22 (other) was included in a <i>Procès-Verbal</i> of Rectification (WT/Let/8).</p>	
136	Viet Nam /a	CLIX (159)	None	PA (11.01.2007) (WT/Let/552)	Accession schedule in HS2002.		

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138	Zambia /a	LXXVIII (78)	<p>Zambia inherited Schedule XVI from the defunct Rhodesia&Nyasaland Federation when succeeding to GATT in 1982. (See L/5290)</p> <p>Pre-UR schedule is being renegotiated in connection with the implementation of the HS. Documentation was circulated in G/SECRET/HS/8, but has not been certified due to reservationsⁱⁱ.</p>	MP	<p>Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.</p> <p>Pursuant to the revised HS2002 procedures, a list of tariff items affected was circulated (G/MA/TAR/RS/130) and certified (WT/Let/601).</p>		
139	Zimbabwe /a	LIV (54)	Schedule annexed (L/6222/Add.2) to the Second Geneva (1987) Protocol.	MP	Commitments were transposed by the Secretariat into HS96 and included in the Member's CTS file. The Committee on Market Access is currently looking at how to give legal effect to these changes.		

Notes:

- /a A contracting party to the International Convention on the Harmonized Commodity Description and Coding System (HS Convention).
- /b Not a contracting party to the HS Convention, but applies the HS.
- /c Grenada, Papua New Guinea, Qatar, St. Kitts & Nevis and the United Arab Emirates acceded to the WTO after 1 January 1995 under special procedures established by the General Council. (See WT/L/30, WT/L/94 – 101 and WT/L/128 – 129).

ⁱ The table does not include the renegotiation contained in G/SECRET/23 + Corr.1 for Section D (Netherland Antilles) of Schedule II – BENELUX.

ⁱⁱ The term "reservations" in the plural is used to signal the existence of reservations and does not reflect whether reservations are from one or more Members.

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- iii The Council for Trade in Goods agreed, on 10 November 2005, that provisions should be made to give legal effect to approved commitments by means of a certification (see G/C/M/82).
- iv The transposed pre-UR schedule does not include the uniform bound rate contained in Bolivia's pre-UR schedule found in Part II of its Protocol of Accession (3.8.1989).
- v Schedule established in Ancey 1949 Protocol (amended in Fourth and Fifth Protocols of Rectifications, 1950), additional concessions contained in Torquay 1951 Protocol, at the time of Japanese 1955 Protocol, in Geneva 1956 and Kennedy (1964-67) Rounds Protocols.
- vi The concessions in this document were the subject of a panel in *Dominican Republic – Cigarettes case* (WT/DS302). According to the conclusion of that Panel, which was not challenged on appeal, the Dominican Republic had not established that its Selective Consumption Tax measure was actually in the nature of an "other duty or charge" within the meaning of Article II:1(b) of the GATT 1994
- vii The EC indicated through a communication (L/7614) its intention to withdraw the tariff concessions in Schedule XXXII of Austria, Schedule XXIV of Finland, Schedule XXX of Sweden and Schedule LXXX for the EC-12. This withdrawal became effective on 1 January 1995. Schedule CXL of EC-15 was circulated in G/L/65 and G/L/65/Rev.1 + Rev.1/Add.1 + Rev.1/Add.2+ Rev.1/Add.2/Corr.1 + Rev.1/Add.3 + Rev.1/Add.4 + Rev.1/Add.5. The results of these negotiations have not been circulated.
- viii The EC indicated through a communication (G/SECRET/20 and G/SECRET/20/Add.1) its intention to withdraw the tariff concessions in Schedule XCII of Czech Republic, Schedule CXLIV of Republic of Estonia, Schedule CVII of Republic of Cyprus, Schedule CXLIII of Republic of Latvia, Schedule CL of Republic of Lithuania, Schedule LXXI of Republic of Hungary, Schedule CXVII of Republic of Malta, Schedule LXV of Republic of Poland, Schedule XCVI of Republic of Slovenia, Schedule XCIII of Slovak Republic and Schedule CXL of EC-15. This withdrawal became effective from 1 May 2004. Reservations were raised.
- ix The EC indicated through a communication (G/SECRET/26) its intention to withdraw the tariff concessions in Schedule CXXXIX of Bulgaria and LXIX of Romania. This withdrawal became effective on 1 January 2007.
- x The Appellate Body found that the framework agreement on bananas was inconsistent, *inter alia*, with Article XIII of GATT 1994. See Appellate Body Report (WT/DS27/AB/R).
- xi The EC noted in GATT document L/7614 that, pending completion of its GATT Article XXIV procedures and the creation of a new schedule valid for EC-15, the tariff commitments in Schedule LXXX for the EC-12, together with the commitments resulting from the Uruguay Round, would be fully respected.
- xii With regard to concessions relating to the agricultural sector granted by Guatemala in the course of its accession, these are set forth in the HS nomenclature in the MP.
- xiii Schedule established in Ancey 1949 Protocol (replaced in Sixth Protocol of Rectifications and Modification, 1957). Additional concessions contained in Japanese Protocol of Accession, 1955.
- xiv Liechtenstein has no pre-UR schedule.