

Status of WTO Legal Instruments

2021 EDITION



CHAIRPERSON



Table of Contents

Disclaimer	3
Introduction	5
The WTO and its treaty instruments	7
WTO Members	23
Marrakesh Agreement Establishing the World Trade Organization.....	27
ACCEPTANCES	32
ACCESSIONS.....	90
Multilateral Agreements on Trade in Goods	169
PROCÈS-VERBAL TO THE MARRAKESH PROTOCOL ANNEXED TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994, CONCERNING SCHEDULES OF LEAST-DEVELOPED COUNTRIES	170
PROCÈS-VERBAL TO THE MARRAKESH PROTOCOL ANNEXED TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994, CONCERNING SCHEDULE XCVI – SLOVENIA	172
GENEVA (1995) PROTOCOL TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994	174
PROTOCOL AMENDING THE MARRAKESH AGREEMENT ESTABLISHING THE WORLD TRADE ORGANIZATION – AGREEMENT ON TRADE FACILITATION	176
GENERAL AGREEMENT ON TARIFFS AND TRADE 1994 – MODIFICATIONS AND RECTIFICATIONS TO SCHEDULES OF CONCESSIONS.....	184
General Agreement on Trade in Services	193
PROCÈS-VERBAL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES, CONCERNING SCHEDULES OF LEAST-DEVELOPED COUNTRIES	194
PROCÈS-VERBAL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES, CONCERNING SLOVENIA..	196
SECOND PROTOCOL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES.....	198
THIRD PROTOCOL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES.....	203
FOURTH PROTOCOL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES.....	207
FIFTH PROTOCOL TO THE GENERAL AGREEMENT ON TRADE IN SERVICES.....	213
GENERAL AGREEMENT ON TRADE IN SERVICES – MODIFICATIONS AND RECTIFICATIONS TO SCHEDULES OF SPECIFIC COMMITMENTS	220
Agreement on Trade-Related Aspects of Intellectual Property Rights.....	221
PROTOCOL AMENDING THE TRIPS AGREEMENT	222

Trade Policy Review Mechanism	229
DECISION AMENDING THE TRADE POLICY REVIEW MECHANISM.....	230
Plurilateral Trade Agreements.....	231
AGREEMENT ON TRADE IN CIVIL AIRCRAFT	232
PROTOCOL (2001) AMENDING THE ANNEX	
TO THE AGREEMENT ON TRADE IN CIVIL AIRCRAFT	237
PROTOCOL (2015) AMENDING THE ANNEX	
TO THE AGREEMENT ON TRADE IN CIVIL AIRCRAFT	239
AGREEMENT ON GOVERNMENT PROCUREMENT.....	241
MODIFICATIONS AND RECTIFICATIONS TO APPENDICES I-IV	
TO THE 1994 AGREEMENT ON GOVERNMENT PROCUREMENT	247
PROTOCOL AMENDING THE AGREEMENT ON GOVERNMENT PROCUREMENT	249
MODIFICATIONS AND RECTIFICATIONS TO APPENDICES I-IV	
TO THE AMENDED AGREEMENT ON GOVERNMENT PROCUREMENT	252
INTERNATIONAL DAIRY AGREEMENT	254
INTERNATIONAL BOVINE MEAT AGREEMENT	257

Disclaimer

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Introduction

This publication concerns the treaty instruments drawn up by WTO Members in relation to the Marrakesh Agreement Establishing the World Trade Organization (WTO Agreement) and the Multi- and Plurilateral Trade Agreements annexed to that Agreement.

The Director-General of the WTO, in her capacity as depositary,¹ notifies Members of the signatures affixed, the deposit of instruments of ratification, acceptance, accession, and withdrawal, the entry into force of WTO treaty instruments, and the various notifications, communications, declarations and reservations received from Members.² This publication represents a consolidated compilation of these data for each WTO treaty instrument, as well as a comprehensive summary of the establishment of the WTO and the evolution of its treaty instruments.

The cut-off date of this updated edition is 15 April 2021. Since the May 2019 cut-off date of the previous edition, the 1994 Agreement on Government Procurement (GPA) was replaced by the amended GPA, following Switzerland's acceptance of the Agreement on Government Procurement as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012 (amended GPA).³ In addition, the United Kingdom became a Party, in its own right, to the amended GPA⁴, and the United Kingdom extended the application of the ratification of the WTO Agreement to the Bailiwicks of Guernsey and Jersey, for whose international relations the United Kingdom is responsible.⁵ This updated edition reflects these developments, as well as modifications and rectifications to Members' goods, services, and GPA schedules, accessions to Plurilateral Trade Agreements, and acceptances of protocols, among other treaty actions.

After the full title, particulars are given for each WTO treaty instrument regarding its entry into force and, where applicable, its registration with the United Nations. In addition, reference is made to publications containing the text of the instrument, as well as other relevant official documents containing depositary notifications generally relating to the instrument in question.

The entry into force of WTO treaty instruments and the procedure regarding signature, acceptance, ratification, accession, etc., are governed by the final clauses of each instrument. As most of these provisions have a direct bearing on the information provided, the relevant final clauses of each instrument have been reproduced.

Parties to each instrument are listed under the headings "Acceptance" or "Accession".⁶ "Acceptance" covers signatures and acceptances by Members. "Accession" refers to those Members that acceded to the instrument.

"Communications", "declarations" and "reservations" made by Members upon acceptance or accession are reproduced immediately below the name of the Member concerned. *Procès-verbaux* concerning the inclusion of specific goods and services schedules into the WTO Agreement are addressed in dedicated pages, whereas *procès-verbaux* rectifying typographical or technical corrections are referred to in footnotes. References are also made to the official documents containing depositary notifications relevant to each treaty act.

References to relevant depositary notifications,⁷ volumes of the United Nations and WTO Treaty Series and registration with the United Nations facilitate the consultation of documents associated with each treaty instrument. In the electronic version of the publication, hyperlinks embedded within each GATT and WTO document symbol and each UNTS and UN registration reference allow readers to access the selected document with a single click.

Endnotes

¹ Pursuant to Article 76.2 of the Vienna Convention on the Law of Treaties (Vienna Convention), the functions of the depositary of a treaty are international in character and the depositary is under the obligation to perform them impartially. In turn, Article 77 of the Vienna Convention lists the functions of depositaries.

² Under Articles XIV:3 and XIV:4 of the WTO Agreement, the Director-General of the WTO acts as depositary of the WTO Agreement, and the Multi- and Plurilateral Trade Agreements annexed thereto. As established by the Decision of the General Council of 31 January 1995, following the termination of the legal instruments through which the contracting parties applied the General Agreement on Tariffs and Trade 1947 (GATT 1947), the Director-General of the WTO performs the depositary functions of the Director-General of the GATT 1947 ([WT/L/36](#)). The functions of depositaries under international treaty law are set forth in Part VII (Depositaries, Notifications, Corrections and Registration) of the Vienna Convention on the Law of Treaties.

³ See [WT/Let/1497](#). See also [WT/GC/226](#).

⁴ See [WT/Let/1498](#) and [WT/Let/1503](#). See also [WT/GC/226](#).

⁵ See [WT/Let/1450](#) and [WT/Let/1499](#). See also [WT/GC/226](#).

⁶ Under Article 2.1(b) of the Vienna Convention, "'acceptance' ... and 'accession' mean in each case the international act so named whereby a State establishes on the international plane its consent to be bound by a treaty." In the context of this publication, "acceptance" refers to the act of an original or existing WTO Member or party to a WTO plurilateral trade agreement expressing its consent to be bound by a WTO treaty instrument, whereas "accession" refers specifically to the act of a new WTO Member expressing its consent to be bound by a WTO accession protocol, or of a new party to a WTO plurilateral agreement expressing its consent to be bound by such an agreement. "Acceptance" and "accession" are governed by specific provisions of the relevant WTO treaties and treaty instruments, which are reproduced in the corresponding sections of this publication.

⁷ The relevant GATT notifications were issued under the Let series, available at: <https://docs.wto.org/gattdocs/q/l.htm>. The relevant WTO notifications have been issued under the WT/Let series, and may be retrieved from WTO Documents Online, available at: <https://docs.wto.org>.

The WTO and its treaty instruments

The establishment of the World Trade Organization

The World Trade Organization emerged from multilateral trade negotiations launched by the GATT 1947 CONTRACTING PARTIES meeting at the ministerial level¹ in Punta del Este (Uruguay) in 1986; these negotiations are referred to as the Uruguay Round. On 15 April 1994, Ministers meeting in Marrakesh (Morocco) concluded the Uruguay Round² and signed the Marrakesh Final Act embodying the results of the Round.³ These results, annexed to the Marrakesh Final Act, comprise the Marrakesh Agreement Establishing the World Trade Organization, specific Ministerial declarations and decisions adopted during the Uruguay Round,⁴ and the Understanding on Commitments in Financial Services. The Marrakesh Final Act opened the WTO Agreement for acceptance by the contracting parties to the GATT 1947 and the European Communities.⁵ Following its signature by Ministers at Marrakesh, and the subsequent deposit of sufficient instruments of acceptance, the WTO Agreement entered into force on 1 January 1995⁶ in three authentic languages.⁷

The WTO Agreement and its four Annexes

The WTO Agreement governs the institutional operation of the WTO. It has four annexes, which are integral parts of the WTO Agreement.⁸

Annex 1 contains the substantive rules applicable to WTO Members in regard to:

- trade in goods (Annex 1A) – in the form of a general interpretative note and 13 agreements⁹, such as the General Agreement on Tariffs and Trade 1994 (the GATT 1994, which itself incorporates by reference the GATT 1947 and related instruments pre-dating the WTO as well as six Understandings and the Marrakesh Protocol of 1994¹⁰);
- trade in services (Annex 1B), i.e. the General Agreement on Trade in Services (the GATS);¹¹ and
- trade-related aspects of intellectual property rights (Annex 1C), i.e. the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement) and the intellectual property conventions referenced therein.¹²

Annex 2 contains the rules and procedures governing the settlement of disputes between WTO Members (the DSU).¹³

Annex 3 sets forth a mechanism for the regular multilateral review of WTO Members' trade policies.¹⁴

The WTO Agreement and these three annexes are binding on all WTO Members as a "Single Undertaking", and are generally referred to as the "Multilateral Trade Agreements".¹⁵

Conversely, Annex 4 of the WTO Agreement contains the "Plurilateral Trade Agreements",¹⁶ namely the Agreement on Trade in Civil Aircraft¹⁷ and the Agreement on Government Procurement, each of which is binding only upon those WTO Members that have accepted it.¹⁸

Reservations, delayed application, and non-application

The applicability of the WTO Agreement and its Annexes as a treaty may be subject to three types of limitations to be notified by relevant Members: (i) reservations; (ii) delayed application or implementation; and (iii) non-application.

The first type of limitation, reservations, may be introduced by a Member when accepting or acceding to the WTO Agreement, to the extent such reservations are exceptionally permissible. Article XVI:5 of the WTO Agreement prohibits reservations to the WTO Agreement, whilst allowing reservations in respect of provisions of the Multilateral Trade Agreements contained in its Annexes 1-3 "to the extent provided for in those Agreements", and providing that the Plurilateral Trade Agreements contained in Annex 4 shall govern reservations in respect of such agreements. The Agreement on Implementation of Article VII of the GATT 1994 (the Agreement on Customs Valuation), contained in Annex 1 of the WTO Agreement, permitted developing country Members to make reservations regarding certain obligations contained in that Agreement.¹⁹ Certain developing country Members that accepted the WTO Agreement made reservations concerning the Agreement on Customs Valuation. Those reservations are reproduced in the sections on acceptances of, and accessions to, the WTO Agreement below.²⁰

Article 9.2 of the Agreement on Trade in Civil Aircraft prohibits reservations without the consent of the other Signatories. To date, the Signatories have not consented to any reservation to any of the provisions of that Agreement. In turn, the Agreement on Government Procurement prohibits reservations.²¹

As regards the second type of limitation, delayed application or implementation,²² three agreements contained in Annex 1A to the WTO Agreement provide for the possibility of developing or least-developed country Members notifying a delay in the application or implementation of relevant provisions in the agreements in question:

- The Agreement on Import Licensing Procedures allowed developing country Members to delay the application of obligations concerning (i) the date of submission of applications for licences and (ii) the time-frame for approving applications for licences.²³
- The Agreement on Customs Valuation allowed developing country Members to delay the application of obligations provided for in that Agreement.²⁴
- The Agreement on Trade Facilitation allows developing and least-developed country Members to notify three categories of commitments that reflect a staged implementation of the obligations established in that Agreement by each Member. Each developing or least-developed country Member notifies as Category A those provisions in the Agreement that it intends to implement upon entry into force of the Agreement for such Member, and as Category B and Category C those provisions that it intends to implement at a later stage.

Certain developing country Members that accepted the WTO Agreement requested the delayed application of relevant provisions of the Agreement on Import Licensing Procedures and the Agreement on Customs Valuation. The requests for delayed application are reproduced in the sections on acceptances and accessions of the WTO Agreement below.²⁵ Certain Members that accepted the Agreement on Trade Facilitation notified their Category A, Category B, and Category C commitments. Those notifications are not reproduced in this volume.²⁶

The third type of limitation on the applicability of the WTO Agreement and its Annexes are declarations of non-application of the WTO Agreement and the Multilateral Trade Agreements annexed thereto, made by a Member in respect of another Member at the time either became a WTO Member.²⁷ Similar declarations of non-application can also be made by Signatories of the Agreement on Trade in Civil Aircraft²⁸ or by Parties to the Agreement on Government Procurement.²⁹ Non-application declarations concerning the WTO Agreement and Multilateral or Plurilateral Trade Agreements annexed thereto are not reproduced in this publication.³⁰

Member-specific Schedules and TFA commitments

In addition to the text of the various Multilateral and Plurilateral Trade Agreements, the WTO Agreement contains several thousand pages comprising Members' specific commitments and concessions regarding four Agreements annexed to the WTO Agreement: the GATT 1994, the GATS, the Agreement on Trade Facilitation, and the Agreement on Government Procurement. The resulting documents are colloquially referenced as goods schedules, services schedules and lists

of MFN exemptions, Category A, B, and C TFA commitments, and GPA schedules. These documents are an integral part of the GATT 1994,³¹ the GATS,³² the Agreement on Trade Facilitation,³³ and the Agreement on Government Procurement,³⁴ respectively.

Most original WTO Members' goods schedules were annexed to the Marrakesh Protocol of 15 April 1994, which was attached to the GATT 1994 contained in Annex 1A of the WTO Agreement.³⁵ Likewise, most original Members' schedules of specific commitments concerning services and Article II exemptions were attached to the GATS, contained in Annex 1B of the WTO Agreement signed at Marrakesh.

Pursuant to the Ministerial Decision on Measures in Favour of Least-Developed Countries annexed to the Marrakesh Final Act, least-developed country original Members were accorded an additional one-year period from 15 April 1994 to submit their goods and services schedules. Accordingly, following approval by the WTO General Council,³⁶ the goods³⁷ and services³⁸ schedules of specific least developed country Members were annexed to the Marrakesh Protocol³⁹ and to the GATS, respectively, through two separate *procès-verbaux* done at Geneva on 20 and 21 December 1995, respectively.⁴⁰

In addition, some WTO Members that gained GATT 1947 contracting party status in 1994 established their WTO goods and services schedules in accordance with the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement, annexed to the Marrakesh Final Act. In particular, one WTO Member that had become a contracting party to the GATT 1947 in September 1994 submitted its schedules to the Preparatory Committee for the WTO. Upon approval, the schedules of that Member were annexed to the GATT 1994 and the GATS through *procès-verbaux*, following acceptance of the WTO Agreement by that Member in December 1994.⁴¹ Furthermore, five WTO Members that had gained contracting party status before 15 April 1994, but could not establish their WTO goods and services schedules for inclusion in the WTO Agreement, annexed their schedules to their accession protocols approved by the WTO General Council in an accelerated accession process.⁴²

Members acceding to the WTO Agreement and not subject to the various special procedures mentioned above annexed their goods and services schedules to their corresponding accession protocols resulting from WTO accession negotiations. Upon entry into force of each accession protocol, the relevant acceding Member's goods and services schedules became an integral part of the GATT 1994 and the GATS, respectively.⁴³

The Agreement on Trade Facilitation sets out the conditions of notification of Category A,⁴⁴ Category B, and Category C⁴⁵ commitments. Articles 17 and 18 of that Agreement establish additional

procedures for the extension and implementation of Category B and Category C commitments. The three categories of commitments notified pursuant to the Agreement on Trade Facilitation are an integral part of that Agreement.⁴⁶

Parties to the plurilateral Agreement on Trade in Civil Aircraft included their tariff concessions on civil aircraft in their goods schedules – either as annexed to the Marrakesh Protocol for participating original WTO Members, or as annexed when relevant to new WTO Members' accession protocols.

As regards government procurement, the original Parties to the 1994 Agreement on Government Procurement annexed their schedules to the text of that Agreement signed at Marrakesh on 15 April 1994. Certain other WTO Members acceded to the 1994 Agreement on Government Procurement at a later stage. The schedules of such new Parties were annexed to their instruments of accession as foreseen in Article XXIV:2 of the 1994 Agreement on Government Procurement. The schedules of all original and acceded Parties were an integral part of the 1994 Agreement on Government Procurement.⁴⁷ Parties' schedules to the amended Agreement on Government Procurement were annexed to the 2012 Protocol Amending the 1994 Agreement on Government Procurement, and entered into force together with that Protocol for each Party accepting the Protocol. Certain other WTO Members acceded to the amended Agreement on Government Procurement at a later stage, following the entry into force of the 2012 Protocol. The schedules of such new Parties⁴⁸ were annexed to their instruments of accession as foreseen in Article XXII:2 of the amended Agreement on Government Procurement. These schedules are an integral part of the amended Agreement on Government Procurement.⁴⁹

Changes to the WTO Agreement and to Members' goods, services and GPA schedules

Article X of the WTO Agreement sets forth detailed rules on amending the WTO Agreement and the Multilateral Trade Agreements contained in its Annexes 1 to 3. As of the cut-off date of this publication, three multilateral amendments have been adopted pursuant to this Article: the 2005 Protocol Amending the TRIPS Agreement,⁵⁰ which entered into force on 23 January 2017;⁵¹ the 2014 Protocol Amending the WTO Agreement to insert the Agreement on Trade Facilitation into Annex 1A of the WTO Agreement,⁵² which entered into force on 22 February 2017;⁵³ and the General Council decision amending the review periods set forth in paragraph C(ii) of the Trade Policy Review Mechanism as of 1 January 2019.⁵⁴

Amendments to Plurilateral Trade Agreements are governed by the provisions of the specific Plurilateral Trade Agreements and relevant amendment protocols.⁵⁵ Each Plurilateral Trade Agreement currently in force has been amended at least once since the entry into force of the WTO Agreement.

The Annex to the Agreement on Trade in Civil Aircraft was amended for some Signatories to that Agreement by an amendment Protocol done at Geneva on 6 June 2001, which entered into force on 28 August 2002,⁵⁶ and subsequently through another amendment Protocol done at Geneva on 5 November 2015, which entered into force on 26 May 2017.⁵⁷ The 1994 Agreement on Government Procurement was amended by an amendment Protocol done at Geneva on 30 March 2012, which entered into force on 6 April 2014.⁵⁸ With the entry into force of this Protocol for the last Party to the 1994 Agreement on Government Procurement to accept it, on 1 January 2021 the Agreement on Government Procurement as amended by the Protocol has replaced the 1994 Agreement on Government Procurement in relation to all GPA Parties.⁵⁹

Goods, services, and government procurement schedules have been modified and rectified using various procedures.

Formal effect to modifications and rectifications to specific Members' goods schedules is typically given by means of the Director-General, as WTO depositary, certifying the changes according to the 1980 Procedures for Modification and Rectification of Schedules of Tariff Concessions (1980 Procedures⁶⁰). The 1980 Procedures govern rectifications of a purely formal character as well as modifications resulting from action under various provisions of the GATT 1994, including Article XXVIII (Modification of Schedules). The 1980 Procedures have been used for certifying changes to goods schedules resulting from adjustments linked to amendments to the Harmonized System,⁶¹ and from tariff reductions stemming from unilateral⁶² or collective liberalization initiatives, such as the Information Technology Agreement,⁶³ the Expansion of the Information Technology Agreement,⁶⁴ the Nairobi Ministerial Decision on Export Competition,⁶⁵ and other sectoral initiatives.⁶⁶

Modifications, rectifications and the inclusion of new or improved commitments in Members' services schedules are also typically effected through certification. Modifications of schedules subject to negotiation under Article XXI of the GATS follow a specific certification procedure adopted by the Council for Trade in Services.⁶⁷ Rectifications and the inclusion of new or improved commitments follow a distinct process.⁶⁸ Besides these two certification procedures, four Protocols to the GATS, resulting from multilaterally mandated negotiations, have been used to introduce directly into Members' services schedules new or improved commitments on financial services, telecommunications services, and the movement of natural persons.⁶⁹

Modifications and rectifications to the schedules of Parties to the 1994 Agreement on Government Procurement have also been made by means of certification, following relevant procedures under Article XXIV:6 of that Agreement. Modifications to the schedules of the amended Agreement on Government Procurement are also effected by certification, following the procedures set forth in Articles VI:3 and XIX of that amended Agreement.⁷⁰

Procès-verbaux of rectification have been used for effecting rectifications of technical errors in, and corrections of, inconsistencies between different authentic language versions of, various WTO instruments, including the Marrakesh Final Act, the WTO Agreement and certain multilateral and plurilateral trade agreements and schedules annexed thereto, as well as certain amendment and accession protocols.

Time-limited validity, termination, and withdrawal

Three agreements originally annexed to the WTO Agreement⁷¹ provided for a time-limited validity and have been terminated since 1995.⁷² The multilateral Agreement on Textiles and Clothing contained in Annex 1A was terminated, in accordance with its Article 9, on 1 January 2005.⁷³ The plurilateral International Dairy Agreement and International Bovine Meat Agreement were terminated by the relevant plurilateral bodies as of 1 January 1998⁷⁴ and at the end of 1997,⁷⁵ respectively, and were also deleted from Annex 4 of the WTO Agreement by decisions of the General Council.⁷⁶

In addition, some agreements annexed to the WTO Agreement expressly provided for the expiry, after a certain period of time, of the effect of several provisions contained in those agreements. For instance:

- pursuant to Section A of Annex 5 (Special Treatment with respect to Paragraph 2 of Article 4) to the Agreement on Agriculture, Article 4.2 of the Agreement did not apply during a six-year implementation period commencing in 1995, with the possibility of extension;
- the "roll-over-relief" provision on the use of export subsidies under Article 9.2(b) of the Agreement on Agriculture applied in any of the second through fifth years of the six-year implementation period commencing in 1995;⁷⁷
- the "Peace Clause" under Article 13 of the Agreement on Agriculture applied for a nine-year implementation period commencing in 1995;⁷⁸
- Articles 6.1 and 8-9 of the SCM Agreement relating to non-actionable subsidies applied for a period of five years from the entry into force of the WTO Agreement;⁷⁹
- pursuant to the Annex on Article II Exemptions to the GATS, the exemption of a Member from its obligations under paragraph 1 of Article II (Most-Favoured-Nation Treatment) of the GATS with respect to a particular measure terminates on the date provided for in the exemption.⁸⁰ It was further provided that, in principle, exemptions from Article II:1 of the GATS should not exceed a period of 10 years from the entry into force of the WTO Agreement, and that, in any event, such exemptions shall be subject to negotiation in subsequent trade liberalizing rounds;⁸¹ and

- under Article 64.2 of the TRIPS Agreement, subparagraphs 1(b) and 1(c) of Article XXIII of the GATT 1994 (non-violation and situation complaints) did not apply to the settlement of disputes under the TRIPS Agreement for a period of five years from the date of entry into force of the WTO Agreement.⁸²

Another category of instruments with time-limited validity were waiver decisions that had been granted under Article XXV of the GATT 1947 and were still in force on the date of entry into force of the WTO Agreement, as incorporated into the GATT 1994.⁸³ These waiver decisions were to terminate, unless extended, on the date of their expiry or two years from the date of entry into force of the WTO Agreement, whichever was earlier.⁸⁴

The WTO Agreement also addresses the issue of withdrawal. Pursuant to Article XV of the WTO Agreement, withdrawals by any Member shall apply to both the WTO Agreement and the Multilateral Trade Agreements contained in its Annexes 1, 2 and 3,⁸⁵ whereas withdrawal from a Plurilateral Trade Agreement contained in Annex 4 shall be governed by the provisions of that agreement.⁸⁶ There have been no withdrawals under either the WTO Agreement or the Plurilateral Trade Agreements contained in its Annex 4.

Endnotes

¹ Before the creation of the WTO, the General Agreement on Tariffs and Trade 1947 (GATT 1947) set forth the legal framework governing multilateral trade. (See [814](#) for the GATT 1947 and related instruments in general, [55 UNTS 194](#) for the original version of the GATT 1947 in English and French, and [56 UNTS 1](#), [57 UNTS 1](#), [58 UNTS 1](#), [59 UNTS 1](#), [60 UNTS 1](#), [61 UNTS 1](#), [62 UNTS 1](#), [63 UNTS 1](#), [64 UNTS 1](#) for schedules of tariff concessions and related instruments as registered with the United Nations on 30 May 1950. See [814](#) and [55 UNTS 188](#) for the Final Act adopted at the conclusion of the second session of the Preparatory Committee of the United Nations Conference on Trade and Employment, signed at Geneva on 30 October 1947, and [814](#) and [55 UNTS 308](#) for the Protocol of Provisional Application of the General Agreement on Tariffs and Trade, signed at Geneva on 30 October 1947. For more information on the GATT 1947 and the legal instruments through which it was applied and rectified, amended or modified, see *GATT Status of Legal Instruments*, [GATT/LEG/1](#) and the [WTO Library](#). These sources also allow access to [GATT](#) and [WTO BISD](#) (Basic Instruments and Selected Documents) publications. Other GATT documents referenced in the present publication are available at http://wto.org/english/docs_e/gattdocs_e.htm and in the [WTO Library](#). WTO documents referenced in the present publication are available at <https://docs.wto.org> and in the [WTO Library](#).)

To address the transition to the WTO as a new international organization and legal regime, on 8 December 1994 the Preparatory Committee for the WTO and the CONTRACTING PARTIES to the GATT 1947 adopted a series of decisions, including on the co-existence of the GATT 1947 and the WTO ([PC/9](#), [PC/10](#), [PC/11](#), [PC/12](#), [PC/13](#), [PC/14](#), [PC/15](#), [PC/16](#) ([L/7580](#), [L/7581](#), [L/7582](#), [L/7583](#), [L/7584](#), [L/7585](#), [L/7586](#), [L/7587](#))). In particular, the Preparatory Committee for the WTO and the CONTRACTING PARTIES to the GATT 1947 decided that "[t]he legal instruments through which the contracting parties apply the GATT 1947 are herewith terminated one year after the date of entry into force of the WTO Agreement." ([PC/12](#) ([L/7583](#))). Accordingly, the GATT 1947 and the legal instruments through which it was applied for nearly 50 years were terminated on 31 December 1995. Nonetheless, the GATT 1947 and certain legal instruments applied thereunder, such as certain protocols, certifications, decisions, and understandings, were incorporated by reference into the General Agreement

on Tariffs and Trade 1994 (GATT 1994), contained in Annex 1 to the WTO Agreement. See paragraphs 1 and 2 of the GATT 1994 and endnote 10 below.

As provided in Article XXV:1 of the GATT 1947, wherever reference is made to the contracting parties to the GATT 1947 acting jointly, they are designated as the "CONTRACTING PARTIES". An individual government which accepted or provisionally applied the GATT 1947 is referred to as a "contracting party". When a reference is made to more than one contracting party, not acting jointly, they are designated as "contracting parties" ([E/PC/T/TAC/PV/12](#), pp. 2-3 and [E/PC/T/TAC/PV/25](#), pp. 2-3 and 11-12).

² Marrakesh Ministerial Declaration of 15 April 1994.

³ Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations, signed at Marrakesh on 15 April 1994. The Final Act was rectified through a *procès-verbal* of rectification notified through [WT/Let/38](#). For the list of signatories to the Final Act, see [Let/1884](#). The results of the Uruguay Round, including the Marrakesh Ministerial Declaration, the Marrakesh Final Act and the ministerial decisions and declarations annexed thereto, as well as the WTO Agreement and its Annexes, were initially published in the publication: World Trade Organization, *The Legal Texts: The Results of the Uruguay Round of Multilateral Trade Negotiations* (Cambridge University Press: 1994, reprint 2012). That publication has been updated in two separate publications: (i) *The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes* (Cambridge University Press: 2017), which contains the Marrakesh Agreement and its Annexes; and (ii) *WTO Ministerial Conferences: Key Outcomes* (Cambridge University Press: 2019), which contains the other results of the Uruguay Round.

⁴ In particular, the annexes to the Marrakesh Final Act comprise the following 24 decisions adopted by the Uruguay Round Trade Negotiations Committee on either 15 December 1993 or 14 April 1994: (i) Decision on Measures in Favour of Least-Developed Countries; (ii) Decision on Notification Procedures; (iii) Decision on Measures Concerning the Possible Negative Effects of the Reform Programme on Least-Developed and Net Food-Importing Developing Countries; (iv) Decision on Notification of First Integration under Article 2.6 of the Agreement on Textiles and Clothing; (v) Decision on Proposed Understanding on WTO-ISO Standards Information System; (vi) Decision on Review of the ISO/IEC Information Centre Publication; (vii) Decision on Anti-Circumvention; (viii) Decision on Review of Article 17.6 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994; (ix) Decision Regarding Cases Where Customs Administrations Have Reasons to Doubt the Truth or Accuracy of the Declared Value; (x) Decision on Texts Relating to Minimum Values and Imports by Sole Agents, Sole Distributors and Sole Concessionaires; (xi) Decision on Institutional Arrangements for the General Agreement on Trade in Services; (xii) Decision on Certain Dispute Settlement Procedures for the General Agreement on Trade in Services; (xiii) Decision on Trade in Services and the Environment; (xiv) Decision on Negotiations on Movement of Natural Persons; (xv) Decision on Financial Services; (xvi) Decision on Negotiations on Maritime Transport Services; (xvii) Decision on Negotiations on Basic Telecommunications; (xviii) Decision on Professional Services; (xix) Decision on Accession to the Agreement on Government Procurement; (xx) Decision on the Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes; (xxi) Decision on the Acceptance of and Accession to the Agreement Establishing the World Trade Organization; (xxii) Decision on Trade and Environment; (xxiii) Organizational and Financial Consequences Flowing from Implementation of the Agreement Establishing the World Trade Organization; and (xxiv) Decision on the Establishment of the Preparatory Committee for the World Trade Organization.

In addition, the following three declarations adopted by the Uruguay Round Trade Negotiations Committee on 15 December 1993 were annexed to the Marrakesh Final Act: (i) Declaration on the Contribution of the World Trade Organization to Achieving Greater Coherence in Global Economic Policymaking; (ii) Declaration on the Relationship of the World Trade Organization with the International Monetary Fund; and (iii) Declaration on Dispute Settlement Pursuant to the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 or Part V of the Agreement on Subsidies and Countervailing Measures.

⁵ Articles XIV:1 and XI of the WTO Agreement.

⁶ See Article XIV:1 of the WTO Agreement; the Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations, paragraph 3; [PC/M/10](#), paragraphs 4-5; [PC/M/11](#), item F; [PC/5](#); and [WT/Let/1](#). However, the 1994

Agreement on Government Procurement did not enter into force until 1 January 1996. Article XXIV:1 of the 1994 Agreement on Government Procurement ([WT/Let/2](#)).

⁷ The WTO Agreement is authentic in English, French, and Spanish. See the final clauses of the WTO Agreement. As regards the Agreement on Trade in Civil Aircraft, at its meeting on 25 March 1987, the Committee on Trade in Civil Aircraft decided that the text of that Agreement in Spanish as reproduced in document [AIR/61/Rev.1](#) would be equally authentic ([AIR/63](#)).

⁸ Articles II:2-II:3 of the WTO Agreement.

⁹ The Multilateral Agreements on Trade in Goods in Annex 1A are: (i) the GATT 1994; (ii) the Agreement on Agriculture; (iii) the Agreement on the Application of Sanitary and Phytosanitary Measures; (iv) the Agreement on Textiles and Clothing; (v) the Agreement on Technical Barriers to Trade; (vi) the Agreement on Trade-Related Investment Measures; (vii) the Agreement on the Implementation of Article VI of the GATT 1994 (Anti-Dumping Agreement); (viii) the Agreement on the Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation); (ix) the Agreement on Preshipment Inspection; (x) the Agreement on Rules of Origin; (xi) the Agreement on Import Licensing Procedures; (xii) the Agreement on Subsidies and Countervailing Measures; (xiii) the Agreement on Safeguards; and (xiv) the Agreement on Trade Facilitation. In accordance with its Article 9, the Agreement on Textiles and Clothing was terminated on 1 January 2005 ([G/TMB/R/116](#)).

¹⁰ According to paragraph 1 of the GATT 1994:

"1. The General Agreement on Tariffs and Trade 1994 ('GATT 1994') shall consist of:

- (a) the provisions in the General Agreement on Tariffs and Trade, dated 30 October 1947, annexed to the Final Act Adopted at the Conclusion of the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment (excluding the Protocol of Provisional Application), as rectified, amended or modified by the terms of legal instruments which have entered into force before the date of entry into force of the WTO Agreement;
- (b) the provisions of the legal instruments set forth below that have entered into force under the GATT 1947 before the date of entry into force of the WTO Agreement:
 - (i) protocols and certifications relating to tariff concessions;
 - (ii) protocols of accession (excluding the provisions (a) concerning provisional application and withdrawal of provisional application and (b) providing that Part II of GATT 1947 shall be applied provisionally to the fullest extent not inconsistent with legislation existing on the date of the Protocol);
 - (iii) decisions on waivers granted under Article XXV of GATT 1947 and still in force on the date of entry into force of the WTO Agreement;
 - (iv) other decisions of the CONTRACTING PARTIES to GATT 1947;
- (c) the Understandings set forth below:
 - (i) Understanding on the Interpretation of Article II:1(b) of the General Agreement on Tariffs and Trade 1994;
 - (ii) Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994;
 - (iii) Understanding on Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994;
 - (iv) Understanding on the Interpretation of Article XXIV of the General Agreement on Tariffs and Trade 1994;
 - (v) Understanding in Respect of Waivers of Obligations under the General Agreement on Tariffs and Trade 1994;
 - (vi) Understanding on the Interpretation of Article XXVIII of the General Agreement on Tariffs and Trade 1994;and
- (d) the Marrakesh Protocol to GATT 1994."

See also the Explanatory Notes in paragraph 2(a) and (b) of the GATT 1994, which explain the intended meaning of certain terms, such as "contracting parties", "CONTRACTING PARTIES" and "Executive Secretary" in the GATT 1994 context.

¹¹ General Agreement on Trade in Services (GATS), contained in Annex 1B to the WTO Agreement.

¹² Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement), contained in Annex 1C. The TRIPS Agreement establishes standards of protection as well as rules on administration and enforcement of intellectual property rights. The TRIPS Agreement also incorporates by reference significant elements of certain pre-existing multilateral

intellectual property agreements administered by the UN specialized agency for intellectual property, the World Intellectual Property Organization (WIPO). These WIPO agreements are: the "Paris Convention (1967)"; the "Berne Convention (1971)"; the "Rome Convention" of 1961; and the "IPIC Treaty" of 1989. More specifically, footnote 2 to Article 1.3 of the TRIPS Agreement explains, "[i]n this Agreement, 'Paris Convention' refers to the Paris Convention for the Protection of Industrial Property; 'Paris Convention (1967)' refers to the Stockholm Act of this Convention of 14 July 1967. 'Berne Convention' refers to the Berne Convention for the Protection of Literary and Artistic Works; 'Berne Convention (1971)' refers to the Paris Act of this Convention of 24 July 1971. 'Rome Convention' refers to the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, adopted at Rome on 26 October 1961. 'Treaty on Intellectual Property in Respect of Integrated Circuits' (IPIC Treaty) refers to the Treaty on Intellectual Property in Respect of Integrated Circuits, adopted at Washington on 26 May 1989. 'WTO Agreement' refers to the Agreement Establishing the WTO." See https://www.wto.org/english/tratop_e/trips_e/intel4_e.htm and <http://www.wipo.int/treaties/index.html>.

¹³ Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU), included in Annex 2 to the WTO Agreement.

¹⁴ Trade Policy Review Mechanism, included in Annex 3 to the WTO Agreement.

¹⁵ Article II:2 of the WTO Agreement. See also Appellate Body Reports, *China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum*, [WT/DS431/AB/R](#) / [WT/DS432/AB/R](#) / [WT/DS433/AB/R](#), adopted 29 August 2014, section 5.1.3.

¹⁶ Article II:3 of the WTO Agreement. Annex 4 to the WTO Agreement initially included four plurilateral trade agreements: (i) the Agreement on Trade in Civil Aircraft; (ii) the Agreement on Government Procurement; (iii) the International Dairy Agreement; and (iv) the International Bovine Meat Agreement. The International Dairy Agreement and the International Bovine Meat Agreement were terminated at the end of 1997 ([IDA/8](#) and [WT/L/251](#), and [IMA/8](#) and [WT/L/252](#), respectively).

¹⁷ The Agreement on Trade in Civil Aircraft was done at Geneva on 12 April 1979 at the end of the Tokyo Round of multilateral trade negotiations (GATT BISD 26S/162). It entered into force on 1 January 1980 (GATT BISD 26S/168). This Agreement, as subsequently modified, rectified or amended, was included in Annex 4 of the WTO Agreement signed on 15 April 1994. For the legal status of this Agreement as of December 1993, see [GATT – Status of Legal Instruments. 15/1993 Supplement \(Geneva, 1993\)](#), pp. 16–6.1-12.

¹⁸ Article II:3 of the WTO Agreement.

¹⁹ Paragraphs 4 and 5 of Annex III to the Agreement on Customs Valuation.

²⁰ For detailed information on the status of the reservations made in respect of the Agreement on Customs Valuation, see the WTO Analytical Index section on practice under Annex III of the Agreement on Customs Valuation, available at: https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm.

²¹ Article XXII:3 of the amended Agreement on Government Procurement provides that no "Party may enter a reservation in respect of any provision of this Agreement." Likewise, Article XXIV:4 of the 1994 Agreement on Government Procurement, which has been replaced by the amended Agreement on Government Procurement as of 1 January 2021, provided that reservations "may not be entered in respect of any of the provisions in this Agreement".

²² The type of limitation described in this publication as "delayed application or implementation" covers situations where, by virtue of a treaty notification pursuant to a specific provision, certain Members delayed the applicability, in their regard, of a specific provision in the WTO Agreement or its Annexes. It does not refer to transitional periods and other time-limited flexibilities set forth in specific provisions of the WTO Agreement and its Annexes for the purpose of special and differential treatment applicable to relevant Members without a notification in a treaty instrument on their part. In regard to the latter, see [WT/COMTD/W/77/Rev.1](#), paragraph 13 and the sections of the following documents dealing with time-limited transition periods for developing and least-developed countries: [WT/COMTD/W/239](#), [WT/COMTD/W/135](#).

²³ Footnote 5 of the Agreement on Import Licensing Procedures, which refers to the obligations contained in Articles 2:2(a)(i) and 2:2(a)(ii) of the Agreement on Import Licensing Procedures.

²⁴ Article 20 of the Agreement on Customs Valuation.

²⁵ For detailed information on the status of the requests for delayed application, see the WTO Analytical Index section on practice under Article 2 of the Agreement on Import Licensing Procedures and Article 20 of the Agreement on Customs Valuation, respectively, available at: https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm.

²⁶ An updated list of the Category A, Category B, and Category C notifications can be consulted through the Trade Facilitation Agreement Facility's website, available at: <http://www.tfacility.org/notifications>.

²⁷ Article XIII of the WTO Agreement provides that the WTO Agreement and its Annexes 1 and 2 shall not apply between two Members, if either of such Members, at the time either became a Member, did not consent to such application.

²⁸ Article 9.7.1 of the Agreement on Trade in Civil Aircraft provides that such agreement shall not apply between any two Signatories if either of the Signatories, at the time either accepts or accedes to the agreement, does not consent to such application.

²⁹ Article XXII:14 of the amended Agreement on Government Procurement provides that the agreement shall not apply between any two Parties where either Party, at the time either Party accepts or accedes to the agreement, does not consent to such application. See also Article XXIV:11 of the 1994 Agreement on Government Procurement.

³⁰ At the cut-off date of this publication, two invocations of non-application declarations made pursuant to Article XIII of the Marrakesh Agreement remained in force: Turkey in respect of Armenia ([WT/L/501](#) and [WT/L/506](#)) and the United States of America in respect of Tajikistan ([WT/L/871](#) and [WT/L/872](#)). The remaining ten invocations of non-application declarations have been withdrawn. For a complete list of Members that have invoked Article XIII since 1994, see the section of the WTO Analytical Index concerning practice under Article XIII of the Marrakesh Agreement, available at: https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm.

At the cut-off date of this publication, one invocation of Article 9.7.1 of the Agreement on Trade in Civil Aircraft had been made, by the United States of America in respect of Romania ([Let/1153](#)).

At the cut-off date of this publication, no Party to the 1994 Agreement on Government Procurement or the amended Agreement on Government Procurement had invoked the non-application of either agreement in respect of another Party.

³¹ Article II:7 of the GATT 1994.

³² Article XX:3 of the GATS.

³³ Articles 15, 16.5, 24.10, and 24.11 of the Agreement on Trade Facilitation.

³⁴ Article XXIV:12 of the 1994 Agreement on Government Procurement and Article XXII:15 of the amended Agreement on Government Procurement.

³⁵ According to the Marrakesh Protocol, "[t]he schedule annexed to th[at] Protocol relating to a Member shall become a Schedule to GATT 1994 relating to that Member on the day on which the WTO Agreement enters into force for that Member." Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994, paragraph 1.

³⁶ [WT/L/70](#). At its session of 13 and 15 December 1995, the General Council approved the goods and services schedules of the Solomon Islands, beyond the 15 April 1995 deadline set out in the Marrakesh Decision in Favour of Least-Developed Countries ([WT/GC/M/9](#)).

³⁷ Angola, Botswana, Burkina Faso, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mozambique, Rwanda, Sierra Leone, Solomon Islands, Togo, and Zaire (currently the Democratic Republic of the Congo).

³⁸ Angola, Botswana, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mauritania, Rwanda, Sierra Leone, Solomon Islands, Togo, and Zaire (currently the Democratic Republic of the Congo).

³⁹ Marrakesh Protocol, paragraph 1.

⁴⁰ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#), and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁴¹ Paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement established that any State or separate customs territory which became a contracting party to the GATT 1947 between 15 April 1994 and the date of entry into force of the WTO Agreement might submit its schedules to the GATT 1994 and the GATS for examination and approval of the Preparatory Committee for the WTO. Pursuant to this procedure, Slovenia presented its goods and services schedules. Following approval by the Preparatory Committee ([PC/M/11](#)), Slovenia's goods schedule was annexed to the Marrakesh Protocol by a *procès-verbal* done at Geneva on 1 February 1996, and Slovenia's schedule of specific commitments concerning services was annexed to the GATS by a separate *procès-verbal* done at Geneva on 1 February 1996 ([WT/Let/81](#), [WTO BISD 1996, Vol. 2/9-11](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below and under "General Agreement on Trade in Services" below).

⁴² Paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement established that those signatories of the Marrakesh Final Act that became contracting parties under Article XXVI:5(c) of the GATT 1947 before 15 April 1994 and that were not in a position to establish a schedule to the GATT 1994 and the GATS for inclusion in the Marrakesh Final Act might submit those schedules for examination and approval by the Preparatory Committee for the WTO. Following entry into force of the WTO Agreement, the WTO General Council decided that these GATT 1947 contracting parties would have until 31 March 1995 to submit to the General Council the negotiated schedules to the GATT 1994 and the GATS, and that the General Council's approval of these schedules shall be deemed to be the approval of their terms of accession pursuant to Article XII:2 of the WTO Agreement ([WT/L/30](#)). The accession protocols of the following Members were adopted and entered into force pursuant to this exceptional procedure: Grenada ([WT/L/96-97](#), [WT/Let/59](#)), Papua New Guinea ([WT/L/98-99](#), [WT/Let/84](#)), Qatar ([WT/L/100-101](#), [WT/Let/46](#)), Saint Kitts and Nevis ([WT/L/94-95](#), [WT/Let/58](#)), and the United Arab Emirates ([WT/L/128-129](#), [WT/Let/70](#), and [WT/Let/75](#)).

⁴³ According to the standard language of accession protocols, such protocols are an integral part of the WTO Agreement. See Appellate Body Reports, *China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum*, [WT/DS431/AB/R / WT/DS432/AB/R / WT/DS433/AB/R](#), adopted 29 August 2014, DSR 2014:III, p. 805, section 5.1.3.

⁴⁴ Article 15 of the Agreement on Trade Facilitation.

⁴⁵ Article 16 of the Agreement on Trade Facilitation.

⁴⁶ Articles 24.10 and 24.11 of the Agreement on Trade Facilitation. These notifications are not reproduced in this volume. An updated list of the Category A, Category B, and Category C notifications can be consulted through the Trade Facilitation Agreement Facility's website, available at: <http://www.tfafacility.org/notifications>.

⁴⁷ Article XXIV:12 of the 1994 Agreement on Government Procurement. Upon each enlargement of the European Union following the entry into force of the 1994 Agreement on Government Procurement in 1996, the relevant new EU member States did not formally accede to the 1994 Agreement on Government Procurement pursuant to the latter's Article XXIV:2. Instead, the European Union's schedule was modified pursuant to Article XXIV:6 of the 1994 Agreement on Government Procurement to add the relevant new EU member States' government procurement commitments (EU-25 (2004): [GPA/78](#); EU-27 (2007): [GPA/90](#); and EU-28 (2013): [GPA/118](#)).

⁴⁸ In addition, some decisions on accession to the Agreement on Government Procurement contain terms that entail consequential changes to the GPA schedules of certain existing Parties in regard to the acceding Party.

⁴⁹ Article XXII:15 of the amended Agreement on Government Procurement.

⁵⁰ [WT/L/641](#).

⁵¹ [WT/Let/1236](#).

⁵² [WT/L/940](#).

⁵³ [WT/Let/1241](#).

⁵⁴ Pursuant to the General Council Decision of 26 July 2017, this amendment took effect for all WTO Members on 1 January 2019 ([WT/L/1014](#)).

⁵⁵ Article X:10 of the WTO Agreement, Article 9.5.1 of the Agreement on Trade in Civil Aircraft, Protocol (2001) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/4](#)), Protocol (2015) Amending the Annex to the

Agreement on Trade in Civil Aircraft ([TCA/9](#)), Article XXIV:9 of the 1994 Agreement on Government Procurement, and Protocol Amending the 1994 Agreement on Government Procurement ([GPA/113](#)).

⁵⁶ Protocol (2001) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/4](#)). See also [WT/Let/427](#).

⁵⁷ Protocol (2015) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/9](#)). See also [WT/Let/1253](#).

⁵⁸ [GPA/113](#). See also [WT/Let/936](#).

⁵⁹ [WT/Let/1497](#). See also [WT/Let/1503](#).

⁶⁰ [L/4962](#), GATT BISD 27S/25-26. See also paragraph 1(b)(iv) of the GATT 1994. Periodically updated information on the situation of WTO Members' goods schedules is available in the latest revision of document G/MA/W/23 (currently [G/MA/W/23/Rev.14](#)).

⁶¹ For certification of adjustments linked to amendments to the Harmonized System, see, e.g. [WT/Let/340](#) and [WT/Let/489](#).

⁶² Examples of tariff reductions stemming from unilateral liberalization initiatives include autonomous improvements in concessions and modifications pursuant to Annex 5 of the Agreement on Agriculture. Examples of autonomous improvements in concessions are available in [WT/Let/171](#) and [WT/Let/502](#). For examples of modifications pursuant to Annex 5 of the Agreement on Agriculture, see [WT/Let/562](#) and [WT/Let/882](#).

⁶³ Ministerial Declaration on Trade in Information Technology Products ([WT/MIN\(96\)/16](#)). See also Singapore Ministerial Declaration ([WT/MIN\(96\)/DEC](#)), paragraph 18.

⁶⁴ Ministerial Declaration on the Expansion of Trade in Information Technology Products ([WT/MIN\(15\)/25](#)).

⁶⁵ Nairobi Ministerial Declaration ([WT/MIN\(15\)/DEC](#)). See also Ministerial Decision on Export Competition ([WT/MIN\(15\)/45 / WT/L/980](#)).

⁶⁶ Examples of tariff reductions stemming from sectoral initiatives include revisions and additions to the product coverage of the Pharmaceutical Understanding, and bilateral sectoral negotiations (e.g. distilled spirits). For revisions of the Pharmaceutical Understanding, see [G/MA/W/10](#), [G/MA/W/18](#), [G/MA/W/85](#) and [G/MA/W/102](#), as well as resulting certifications of modifications, e.g. [WT/Let/270](#) and [WT/Let/272](#). For distilled spirits, see [WT/Let/178](#) and [WT/Let/182](#).

⁶⁷ [S/L/80](#). Periodically updated information on the situation of WTO Members' services schedules of commitments and lists of Article II exemptions is available at: https://www.wto.org/english/tratop_e/serv_e/serv_commitments_e.htm.

⁶⁸ [S/L/84](#). In addition, on 5 June 2002, the Council for Trade in Services adopted procedures for the certification of terminations, reductions, and rectifications of exemptions to the most-favoured-nation obligation contained in Article II of the GATS that Members included in their services schedules ([S/L/105](#) and [S/L/106](#)).

⁶⁹ [S/L/11](#) (Second Protocol, on financial services); [S/L/12](#) (Third Protocol, on movement of natural persons); [S/L/20](#) (Fourth Protocol, on basic telecommunications); and [S/L/45](#) (Fifth Protocol, on financial services).

⁷⁰ See also the Decision on Arbitration Procedures pursuant to Article XIX:8 of the Revised GPA adopted by the Committee on Government Procurement on 22 June 2016. ([GPA/139](#)). Periodically updated information on the situation of GPA Parties' schedules is available at: https://www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm.

⁷¹ The Agreement on Textiles and Clothing in Annex 1A, and the International Dairy Agreement and the International Bovine Meat Agreement in Annex 4 of the WTO Agreement.

⁷² In addition, the Ministerial Decision on Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes, adopted by the Uruguay Round Trade Negotiations Committee on 15 December 1993, "[i]nvi[te]d the Ministerial Conference to complete a full review of dispute settlement rules and procedures under the World Trade Organization within four years after the entry into force of the Agreement Establishing the World Trade Organization, and to take a decision on the occasion of its first meeting after the completion of the review, whether to continue, modify or terminate such dispute settlement rules and procedures." No specific decision was adopted by the WTO Ministerial Conference in accordance with this mandate within that four-year period.

⁷³ See [G/TMB/R/116](#).

⁷⁴ See [IDA/8](#).

⁷⁵ See [IMA/8](#).

⁷⁶ See [WT/L/251](#) and [WT/L/252](#). These plurilateral decisions referred to the limited validity clauses of the relevant plurilateral Agreement. See [IDA/8](#), referencing as its legal basis, Article VIII:3 of the International Dairy Agreement, entitled "Validity", according to which "[t]his Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise." See also [IMA/8](#), referencing, as its legal basis Article VI:3 of the International Bovine Meat Agreement, entitled "Validity", according to which "[t]his Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise."

⁷⁷ See Article 1(f) of the Agreement on Agriculture.

⁷⁸ See Article 1(f) of the Agreement on Agriculture.

⁷⁹ See Article 31 of the SCM Agreement. See also [G/L/408](#), paragraph 12.

⁸⁰ See GATS, Annex on Article II Exemptions, paragraph 5.

⁸¹ See GATS, Annex on Article II Exemptions, paragraph 6.

⁸² This period has been regularly extended. See the most recent extension contained in [WT/MIN\(17\)/66 and WT/L/1033](#).

⁸³ See paragraph 1(b)(iii) of the GATT 1994. See also [WT/L/3](#) and [WT/L/3/Corr.1](#).

⁸⁴ See Understanding in Respect of Waivers of Obligations under the General Agreement on Tariffs and Trade 1994, paragraph. 2.

⁸⁵ Article XV:1 of the WTO Agreement. See also Article II:2 of the WTO Agreement.

⁸⁶ Article XV:2 of the WTO Agreement. See Article 9.6.1 of the Agreement on Trade in Civil Aircraft, Article XXIV:10 of the 1994 Agreement on Government Procurement and Article XXII:12-13 of the amended Agreement on Government Procurement.

WTO Members

Currently, the WTO has 164 Members. They are listed in the table below according to their designated full names as of the date of membership, or according to the names as subsequently submitted to the WTO Secretariat. In line with the practice of the WTO Secretariat, the remaining sections of this publication use the short names of Members as listed in the latest revision to document [WT/INF/43/Rev.22](#), except in the titles of relevant accession protocols.

WTO Member status has been gained through two avenues: original membership under Article XI, and accession, primarily under Article XII of the WTO Agreement. A prerequisite for both original and acceding WTO Members is having valid goods and services schedules annexed to the GATT 1994 and the GATS, respectively.¹

Original membership was available to "contracting parties" to the GATT 1947, the provisional, *de facto* trade body preceding the WTO, as well as to the European Communities.² By accepting the WTO Agreement, 122 contracting parties to the GATT 1947, and the European Communities, became original WTO Members upon the entry into force of the WTO Agreement (1 January 1995) or within the subsequent two-year period.³

As of the cut-off date of this publication, a total of 41 states or separate customs territories⁴ have acceded to the WTO Agreement either pursuant to Article XII of the WTO Agreement (36 Members, marked with one asterisk in the table below) or through an accelerated accession process provided for in a General Council decision of 31 January 1995⁵ (five Members, marked with two asterisks in the table below). Several accession processes are currently in the negotiations phase. Members that acceded to the plurilateral Agreement on Trade in Civil Aircraft pursuant to Article 9.1.3 of such Agreement, to the 1994 Agreement on Government Procurement, or to the amended Agreement on Government Procurement, appear in the dedicated pages further below.

¹ Article XI:1 of the WTO Agreement and the Decision on the Acceptance of and Accession to the Agreement Establishing the World Trade Organization.

² On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)). The European Communities as well as each of its member States have also individually become WTO Members pursuant to Article XI or XII of the WTO Agreement.

³ Article XIV:1 of the WTO Agreement. Exceptionally, Congo became an original WTO Member following expiry of the two-year period by depositing an instrument of acceptance in early 1997 in accordance with the extension of this period by the General Council ([WT/L/208](#)).

⁴ Of these 41 Members, five had gained contracting party status to the GATT 1947 before 15 April 1994 but could not establish their WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. These five contracting parties became WTO Members through an accelerated accession process ([WT/L/30](#)).

⁵ See [WT/L/30](#).

	<i>Date of membership</i>		<i>Date of membership</i>
Afghanistan, Islamic Republic of....	29 July 2016*	China, People's Republic of.....	11 Dec 2001*
Albania, Republic of.....	8 Sep 2000*	Colombia, Republic of.....	30 Apr 1995
Angola, Republic of.....	23 Nov 1996	Congo, Republic of the.....	27 Mar 1997
Antigua and Barbuda.....	1 Jan 1995	Costa Rica, Republic of.....	1 Jan 1995
Argentine Republic.....	1 Jan 1995	Côte d'Ivoire, Republic of.....	1 Jan 1995
Armenia, Republic of.....	5 Feb 2003*	Croatia, Republic of.....	30 Nov 2000*
Australia.....	1 Jan 1995	Cuba, Republic of.....	20 Apr 1995
Austria, Republic of.....	1 Jan 1995	Cyprus, Republic of.....	30 Jul 1995
Bahrain, Kingdom of.....	1 Jan 1995	Czech Republic.....	1 Jan 1995
Bangladesh, People's Republic of..	1 Jan 1995	Democratic Republic of the Congo.....	1 Jan 1997
Barbados.....	1 Jan 1995	Denmark, Kingdom of.....	1 Jan 1995
Belgium, Kingdom of.....	1 Jan 1995	Djibouti, Republic of.....	31 May 1995
Belize.....	1 Jan 1995	Dominica, Commonwealth of.....	1 Jan 1995
Benin, Republic of.....	22 Feb 1996	Dominican Republic.....	9 Mar 1995
Bolivia, Plurinational State of.....	12 Sep 1995	Ecuador, Republic of.....	21 Jan 1996*
Botswana, Republic of.....	31 May 1995	Egypt, Arab Republic of.....	30 Jun 1995
Brazil, Federative Republic of.....	1 Jan 1995	El Salvador, Republic of.....	7 May 1995
Brunei Darussalam.....	1 Jan 1995	Estonia, Republic of.....	13 Nov 1999*
Bulgaria, Republic of.....	1 Dec 1996*	Eswatini, Kingdom of ⁷	1 Jan 1995
Burkina Faso.....	3 Jun 1995	European Union ⁸	1 Jan 1995
Burundi, Republic of.....	23 Jul 1995	Fiji, Republic of.....	14 Jan 1996
Cabo Verde ⁶	23 Jul 2008*	Finland, Republic of.....	1 Jan 1995
Cambodia, Kingdom of.....	13 Oct 2004*	French Republic.....	1 Jan 1995
Cameroon, Republic of.....	13 Dec 1995	Gabonese Republic.....	1 Jan 1995
Canada.....	1 Jan 1995	Gambia, Republic of the.....	23 Oct 1996
Central African Republic.....	31 May 1995	Georgia.....	14 Jun 2000*
Chad, Republic of.....	19 Oct 1996	Germany, Federal Republic of.....	1 Jan 1995
Chile, Republic of.....	1 Jan 1995		

* Refers to the 36 Members who have acceded to the WTO Agreement pursuant to Article XII of the WTO Agreement.

** Refers to the five Members who have acceded to the WTO Agreement through an accelerated accession process provided for in a General Council decision of 31 January 1995.

⁶ Formerly "Cape Verde".

⁷ Formerly "Swaziland".

⁸ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

	<i>Date of membership</i>		<i>Date of membership</i>
Ghana, Republic of.....	1 Jan 1995	Madagascar, Republic of.....	17 Nov 1995
Hellenic Republic (Greece)	1 Jan 1995	Malawi, Republic of.....	31 May 1995
Grenada.....	22 Feb 1996**	Malaysia.....	1 Jan 1995
Guatemala, Republic of.....	21 Jul 1995	Maldives, Republic of.....	31 May 1995
Guinea, Republic of.....	25 Oct 1995	Mali, Republic of.....	31 May 1995
Guinea-Bissau, Republic of.....	31 May 1995	Malta, Republic of.....	1 Jan 1995
Guyana, Republic of	1 Jan 1995	Mauritania, Islamic Republic of	31 May 1995
Haiti, Republic of.....	30 Jan 1996	Mauritius.....	1 Jan 1995
Honduras, Republic of.....	1 Jan 1995	United Mexican States.....	1 Jan 1995
Hong Kong, China.....	1 Jan 1995	Moldova, Republic of	26 Jul 2001*
Hungary.....	1 Jan 1995	Mongolia.....	29 Jan 1997*
Iceland, Republic of.....	1 Jan 1995	Montenegro, Republic of.....	29 Apr 2012*
India, Republic of.....	1 Jan 1995	Morocco, Kingdom of.....	1 Jan 1995
Indonesia, Republic of.....	1 Jan 1995	Mozambique, Republic of.....	26 Aug 1995
Ireland.....	1 Jan 1995	Myanmar, Union of.....	1 Jan 1995
Israel, State of.....	21 Apr 1995	Namibia, Republic of.....	1 Jan 1995
Italian Republic.....	1 Jan 1995	Nepal, Kingdom of.....	23 Apr 2004*
Jamaica.....	9 Mar 1995	Netherlands, Kingdom of the.....	1 Jan 1995
Japan.....	1 Jan 1995	New Zealand	1 Jan 1995
Jordan, Hashemite Kingdom of.....	11 Apr 2000*	Nicaragua, Republic of	3 Sep 1995
Kazakhstan, Republic of.....	30 Nov 2015*	Niger, Republic of.....	13 Dec 1996
Kenya, Republic of.....	1 Jan 1995	Nigeria, Federal Republic of.....	1 Jan 1995
Korea, Republic of.....	1 Jan 1995	North Macedonia ⁹	4 Apr 2003*
Kuwait, the State of.....	1 Jan 1995	Norway, Kingdom of.....	1 Jan 1995
Kyrgyz Republic.....	20 Dec 1998*	Oman, Sultanate of.....	9 Nov 2000*
Lao People's Democratic Republic	2 Feb 2013*	Pakistan, Islamic Republic of.....	1 Jan 1995
Latvia, Republic of.....	10 Feb 1999*	Panama, Republic of.....	6 Sep 1997*
Lesotho, Kingdom of.....	31 May 1995	Papua New Guinea.....	9 Jun 1996**
Liberia, Republic of	14 Jul 2016*	Paraguay, Republic of.....	1 Jan 1995
Liechtenstein, Principality of.....	1 Sep 1995	Peru, Republic of.....	1 Jan 1995
Lithuania, Republic of.....	31 May 2001*	Philippines, Republic of the.....	1 Jan 1995
Luxembourg, Grand-Duchy of.....	1 Jan 1995	Poland, Republic of.....	1 Jul 1995
Macao, China.....	1 Jan 1995	Portuguese Republic.....	1 Jan 1995

⁹ Formerly "the former Yugoslav Republic of Macedonia".

	<i>Date of membership</i>		<i>Date of membership</i>
Qatar, State of.....	13 Jan 1996**	Uganda, Republic of.....	1 Jan 1995
Romania.....	1 Jan 1995	Ukraine	16 May 2008*
Russian Federation.....	22 Aug 2012*	United Arab Emirates	10 Apr 1996**
Rwandese Republic.....	22 May 1996	United Kingdom of Great Britain and Northern Ireland.....	1 Jan 1995
Saint Kitts and Nevis	21 Feb 1996**	United States of America	1 Jan 1995
Saint Lucia	1 Jan 1995	Uruguay, Eastern Republic of.....	1 Jan 1995
Saint Vincent and the Grenadines.	1 Jan 1995	Vanuatu, Republic of.....	24 Aug 2012*
Samoa, Independent State of.....	10 May 2012*	Venezuela, Bolivarian Republic of..	1 Jan 1995
Saudi Arabia, Kingdom of.....	11 Dec 2005*	Viet Nam, Socialist Republic of	11 Jan 2007*
Senegal, Republic of.....	1 Jan 1995	Yemen, Republic of	26 June 2014*
Seychelles, Republic of.....	26 Apr 2015*	Zambia, Republic of.....	1 Jan 1995
Sierra Leone, Republic of.....	23 Jul 1995	Zimbabwe, Republic of.....	5 Mar 1995
Singapore, Republic of.....	1 Jan 1995		
Slovak Republic.....	1 Jan 1995		
Slovenia, Republic of.....	30 Jul 1995		
Solomon Islands.....	26 Jul 1996		
South Africa, Republic of	1 Jan 1995		
Spain, Kingdom of.....	1 Jan 1995		
Sri Lanka, Democratic Socialist Republic of	1 Jan 1995		
Suriname, Republic of.....	1 Jan 1995		
Sweden, Kingdom of.....	1 Jan 1995		
Swiss Confederation	1 Jul 1995		
Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu	1 Jan 2002*		
Tajikistan, Republic of.....	2 Mar 2013*		
Tanzania, United Republic of	1 Jan 1995		
Thailand, Kingdom of	1 Jan 1995		
Togolese Republic.....	31 May 1995		
Tonga, Kingdom of.....	27 Jul 2007*		
Trinidad and Tobago, Republic of.	1 Mar 1995		
Tunisia, Republic of.....	29 Mar 1995		
Turkey, Republic of	26 Mar 1995		

Marrakesh Agreement Establishing the World Trade Organization

Marrakesh Agreement Establishing the World Trade Organization

Done at Marrakesh on 15 April 1994

Entry into force: 1 January 1995¹⁰

Text: WTO Treaty Series No. 1,¹¹ GATT Publication VI-1994, [Let/1942](#),¹² [WT/Let/15](#),¹³
[WT/Let/38](#),¹⁴ [WT/Let/42](#),¹⁵ [WT/Let/104](#),¹⁶ [WT/Let/147](#),¹⁷ [WT/Let/371](#),¹⁸ [WT/Let/986](#),¹⁹
[WT/Let/1157](#)²⁰

UN Registration: 1 June 1995, [I-31874](#), No. 41368

UNTS: [1867 UNTS 3](#), [1868 UNTS 3](#), [1869 UNTS 3](#)

¹⁰ [WT/Let/1](#).

¹¹ WTO Treaty Series No. 1 comprises volumes 1-34 of the Legal Instruments Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations Done at Marrakesh on 15 April 1994.

¹² An error in the numbering of the footnotes to the authentic French text of the Marrakesh Agreement Establishing the World Trade Organization was rectified through a *procès-verbal* done on 4 November 1994 ([Let/1928](#); [Let/1942](#)).

¹³ Typographical errors in the authentic text of the Agreement on Textiles and Clothing were rectified through a *procès-verbal* done on 10 April 1995 ([WT/Let/9](#); [WT/Let/15](#)).

¹⁴ A mistake in the signature page in the certified copies of the Marrakesh Agreement Establishing the World Trade Organization circulated on 4 July 1994, concerning the Dominican Republic, was rectified through a *procès-verbal* done on 8 November 1995 ([WT/Let/37](#); [WT/Let/38](#)).

¹⁵ A typographical error in a footnote to the General Agreement on Tariffs and Trade 1994 was rectified through a *procès-verbal* done on 6 December 1995 ([WT/Let/35](#); [WT/Let/42](#)).

¹⁶ Participants in the discussions on Trade in Pharmaceutical Products during the Uruguay Round requested a rectification to the effect that the relevant authentic text should not be considered as part of the Marrakesh Protocol. The Marrakesh Protocol was rectified through a *procès-verbal* done on 13 August 1996 ([WT/Let/83](#); [WT/Let/104](#)).

¹⁷ A technical error in the Spanish version of the authentic text of the Interpretative Note to Article 1 of the Agreement on Implementation of Article VII of the GATT 1994 was rectified through a *procès-verbal* done on 29 June 1997 ([WT/Let/142](#); [WT/Let/147](#)).

¹⁸ The authentic text of paragraph (b) of Annex VII of the Agreement on Subsidies and Countervailing Measures was rectified to include Honduras as an eligible developing country WTO Member through a *procès-verbal* done on 20 January 2001 ([WT/Let/366](#); [WT/Let/371](#)).

¹⁹ Technical errors in the Spanish and English versions of the authentic text of Article 8.1(b)(iv) of the Agreement on Implementation of Article VII of the GATT 1994 were rectified through a *procès-verbal* done on 27 August 2014 ([WT/Let/980](#); [WT/Let/986](#)).

²⁰ A technical error in the Spanish version of the rectified text of the same provision was further rectified through a *procès-verbal* done on 9 May 2016 ([WT/Let/1126](#); [WT/Let/1157](#)).

Relevant clauses

Article I

Establishment of the Organization

The World Trade Organization (hereinafter referred to as "the WTO") is hereby established.

Article II

Scope of the WTO

...

2. The agreements and associated legal instruments included in Annexes 1, 2 and 3 (hereinafter referred to as "Multilateral Trade Agreements") are integral parts of this Agreement, binding on all Members.

...

Article XI

Original Membership

1. The contracting parties to GATT 1947 as of the date of entry into force of this Agreement, and the European Communities, which accept this Agreement and the Multilateral Trade Agreements and for which Schedules of Concessions and Commitments are annexed to GATT 1994 and for which Schedules of Specific Commitments are annexed to GATS shall become original Members of the WTO.

...

Article XII

Accession

1. Any State or separate customs territory possessing full autonomy in the conduct of its external commercial relations and of the other matters provided for in this Agreement and the Multilateral Trade Agreements may accede to this Agreement, on terms to be agreed between it and the WTO. Such accession shall apply to this Agreement and the Multilateral Trade Agreements annexed hereto.

...

Article XIV

Acceptance, Entry into Force and Deposit

1. This Agreement shall be open for acceptance, by signature or otherwise, by contracting parties to GATT 1947, and the European Communities, which are eligible to become original Members of the WTO in accordance with Article XI of this Agreement. Such acceptance shall apply to this Agreement and the Multilateral Trade Agreements annexed hereto. This Agreement and the Multilateral Trade Agreements annexed hereto shall enter into force on the date determined by Ministers in accordance with paragraph 3 of the Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations and shall remain open for acceptance for a period of two years following that date unless the Ministers decide otherwise.²¹ An acceptance following the entry into force of this Agreement shall enter into force on the 30th day following the date of such acceptance.

...

3. Until the entry into force of this Agreement, the text of this Agreement and the Multilateral Trade Agreements shall be deposited with the Director-General to the CONTRACTING PARTIES to GATT 1947. ... This Agreement and the Multilateral Trade Agreements, and any amendments thereto, shall, upon the entry into force of this Agreement, be deposited with the Director-General of the WTO.

...

²¹ [PC/M/10](#), paragraphs 4-5, and [WT/Let/1](#). However, the 1994 Agreement on Government Procurement did not enter into force until 1 January 1996. Article XXIV:1 of the 1994 Agreement on Government Procurement ([WT/Let/2](#)).

Article XVI

Miscellaneous Provisions

5. No reservations may be made in respect of any provision of this Agreement. Reservations in respect of any of the provisions of the Multilateral Trade Agreements may only be made to the extent provided for in those Agreements. Reservations in respect of a provision of a Plurilateral Trade Agreement shall be governed by the provisions of that Agreement.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Algeria (Signature subject to ratification) ²²	15 Apr 1994		
Angola (Signature subject to ratification) ²³	15 Apr 1994		
Ratification.....	24 Oct 1996	23 Nov 1996	WT/Let/116
Antigua and Barbuda ²⁴	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Argentina (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Australia.....	21 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Australia accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Australia assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.			
Austria (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	6 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
In view of Austria's forthcoming accession to the European Union the concessions under the WTO Agreement will enter into force for Austria in parallel with the European Community.			

²² Algeria is currently in the process of acceding to the WTO Agreement.

²³ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Angola, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Angola, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

²⁴ [Let/1931](#).

Acceptance Entry into force Notification

Bahrain, Kingdom of			
(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	27 Jul 1994	1 Jan 1995	WT/Let/1
The Government of the State of Bahrain wishes to delay application and to reserve its rights under the provisions concerning special and differential treatment for developing country members under the WTO, pursuant to the provisions of Article 20.1, 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation. ²⁵			WT/Let/1/Rev.1 WT/Let/1/Rev.2
Bangladesh.....	15 Apr 1994	1 Jan 1995	WT/Let/1
Bangladesh wishes to avail itself of the following provisions of the Agreement on Customs Valuation relating to special and differential treatment for developing countries:			WT/Let/1/Rev.1 WT/Let/1/Rev.2
1. Article 20, paragraph 1, delaying the application of the Agreement for a period of five years; and			
2. Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement.			
Bangladesh also wishes to make the following reservations:			
3. Under the terms of paragraph 2 of Annex III, Bangladesh wishes to make a reservation to enable her, in the absence of a dependable and satisfactory basis of valuing goods in the country, to retain the existing tariff value system of valuing goods (system of officially established minimum values) until the Agreement is fully applied by Bangladesh.			
4. Under the terms of paragraph 3 of Annex III, the Government of Bangladesh reserves the right to provide that the relevant provisions of Article 4			

²⁵ [WT/Let/149](#).

Acceptance Entry into force Notification

of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and

5. Under the terms of paragraph 4 of Annex III, the Government of Bangladesh reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of Bangladesh wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.

Barbados ²⁶	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Belgium (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Belize.....	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Benin (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	23 Jan 1996	22 Feb 1996	WT/Let/60
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994			

²⁶ [Let/1894](#).

Acceptance Entry into force Notification

Pursuant to Article 20 of the Agreement on Customs Valuation concerning special and differential treatment for least-developed countries, the Government of the Republic of Benin requests a delay in the application of the Agreement and appropriate technical assistance.²⁷

1. The Government of Benin would like to delay the application of Article 6 of the Agreement on Customs Valuation relating to the computed value for a period of three years following the application of all other provisions of that agreement.

2. As certain goods are currently valued on the basis of officially established minimum values, the Government of Benin would like to apply the provisions of paragraph 2 of Annex III of the Agreement on Implementation of Article VII of the GATT 1994.

3. The Government of Benin reserves its right under paragraph 3 of Annex III of the Agreement on Customs Valuation relating to the reversal of the order of Articles 5 and 6 provided for in Article 4 of the Agreement to decide that the relevant provision of the said Article shall apply only when the customs authorities agree to the request to reverse the order.

4. The Government of Benin reserves its right under paragraph 4 of Annex III of the Agreement on Customs Valuation to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.²⁸

²⁷ [WT/Let/242](#).

²⁸ [WT/Let/331](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Bolivia, Plurinational State of			
(Signature subject to ratification ²⁹)	15 Apr 1994		
Ratification.....	13 Aug 1995	12 Sep 1995	WT/Let/29
1. As provided for in Article 20, paragraphs 1 and 2, on 'special and differential treatment', of the Agreement on Implementation of Article VII of GATT 1994, Bolivia reserves the right to delay the application of the Agreement for a period not exceeding 5 and 3 years, respectively, from the date of entry into force of the WTO Agreement.			
2. In accordance with the footnote to Article 2.2 of the Agreement on Import Licensing Procedures, Bolivia reserves the right to delay the application of sub-paragraphs (a)(ii) and (a)(iii) of that Article for a period of two years from the date on which it transmitted its instrument of ratification to the WTO. ³⁰			
Botswana ³¹ (Signature subject to ratification)	27 Dec 1994		
Ratification.....	30 Dec 1994	31 May 1995	WT/Let/19
Brazil (Signature subject to ratification ³²).....	15 Apr 1994		
Ratification.....	21 Dec 1994	1 Jan 1995	WT/Let/1
Brazil intends to delay the application of sub-paragraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures for a maximum of two years from its entry into force, as foreseen in footnote 5 of the Agreement.			WT/Let/1/Rev.1 WT/Let/1/Rev.2

²⁹ [Let/1894](#).

³⁰ [WT/Let/48](#).

³¹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Botswana, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Botswana, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

³² [Let/1894](#).

Acceptance Entry into force Notification

Brunei Darussalam

(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	16 Nov 1994	1 Jan 1995	WT/Let/1
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994. In accordance with Article 20 of the above-mentioned Agreement, it is the wish of the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam as a developing country member not party to the Agreement on Implementation of Article VII of the GATT (1979) to delay application of the provisions of this Agreement and reserves its rights under the provisions pertaining to Special and Differential Treatment. ³³			WT/Let/1/Rev.1
The Government of Brunei Darussalam reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.			WT/Let/1/Rev.2
The Government of Brunei Darussalam also reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests. ³⁴			

³³ [WT/Let/36](#).

³⁴ [WT/Let/129](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Burkina Faso ³⁵ (Signature subject to ratification)	1 Aug 1994		
Ratification.....	4 May 1995	3 Jun 1995	WT/Let/1/Rev.2
<p>1. The Government of Burkina Faso wishes to delay the application of the Agreement and reserve its rights under terms of the provisions relating to special and differential treatment for developing countries, in accordance with the provisions of paragraphs 1, 2 and 3 of Article 20 and paragraphs 2, 3 and 4 of Annex III of the World Trade Organization Agreement on Customs Valuation.</p> <p>In addition, the Government of Burkina Faso wishes to avail itself of the possibility of making reservations on behalf of developing countries, as provided for in the World Trade Organization Agreement on Import Licensing Procedures.</p> <p>To this end, the Government of Burkina Faso will delay for a period of two years the application of subparagraphs (a)(ii) and (a)(iii) of Article 2, paragraph 2, of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of that Agreement.³⁶</p>			
Burundi ³⁷ (Signature subject to ratification).....	13 Dec 1994		
Ratification.....	23 Jun 1995	23 Jul 1995	WT/Let/24
<p>The Government of Burundi wishes to notify its intention of delaying the application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in accordance with Article 20 thereof.</p>			

³⁵ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Burkina Faso, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below).

³⁶ [WT/Let/19](#).

³⁷ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Burundi, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Cameroon (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	13 Nov 1995	13 Dec 1995	WT/Let/41

The Government of the Republic of Cameroon, availing itself of the provisions of Article 20, "Special and Differential Treatment", paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years.

Furthermore, the Government of the Republic of Cameroon, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

The Government of the Republic of Cameroon reserves the right to provide, with respect to Annex III, paragraph 3, that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

With respect to Annex III, paragraph 4, the Government of the Republic of Cameroon reserves the right to provide that the provisions of Article 5, paragraph 2, of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of the Republic of Cameroon, in accordance with footnote 5 to paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of subparagraphs (a)(ii) and (a)(iii) for a period of two years.

country Members mentioned in endnote 38 above, including Burundi, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Canada (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1
Canada accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Canada assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.			
Central African Republic ³⁸	15 Apr 1994	31 May 1995	WT/Let/19
The Central African Republic is one of the member States which signed the Agreement Establishing the World Trade Organization (WTO) on 15 April 1994 at Marrakesh (Morocco). The adoption of this text implies our automatic accession to the GATT Agreement on Customs Valuation, which in principle entered into force on 1 January 1995. However, implementation of the text presupposes the establishment, internally, of a set of administrative, technical and legal measures, as well as training and information for officials and the various parties concerned.			
As the Central African Republic has not yet implemented these instruments, and with reference to the provisions of Article 21 of the Agreement, I have the honour to request that it be granted a transitional period of five years to enable it to launch an adequate programme of preparation.			

³⁸ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including the Central African Republic, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including the Central African Republic, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Chad ³⁹ (Signature subject to ratification).....	8 Dec 1994		
Ratification.....	19 Sep 1996	19 Oct 1996	WT/Let/110
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 Pursuant to Article 20.1 of the Agreement, Chad would like to inform the Director-General that it has chosen to delay application of the provisions of Article VII of the GATT 1994. ⁴⁰			
Chile (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Chile wishes to avail itself of the provisions of Article 20.1, 20.2 and 20.3 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, and requests that it should dispose of the maximum possible time-limits provided for by this Article for the full application of obligations under the Agreement for developing countries. Likewise, if the case should arise, the Government of Chile wishes to avail itself of the provisions of Annex III, paragraph 2. The Government of Chile reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3). The Government of Chile reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).			

³⁹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Chad, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8v](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Chad, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁴⁰ [WT/Let/237](#).

Acceptance Entry into force Notification

China (Signature subject to ratification)	15 Apr 1994 ⁴¹		
Colombia (Signature subject to ratification)	15 Apr 1994		
Ratification.....	31 Mar 1995	30 Apr 1995	WT/Let/1/Rev.2
<p>IN AS MUCH AS, pursuant to Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, developing countries may make the reservations established therein, to which the Members shall consent under Article 21 of the Agreement, the Government of Colombia wishes to make the following reservations when depositing the present Instrument of Ratification:</p> <p>1. The Government of Colombia reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (paragraph 3 of Annex III).</p> <p>2. The Government of Colombia reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (paragraph 4 of Annex III).</p> <p>3. The Government of Colombia reserves the right to retain the valuation of goods on the basis of officially established minimum values, in accordance with paragraph 2 of Annex III.⁴²</p> <p>IN AS MUCH AS, pursuant to paragraph 1 of Article 6 of the Agreement on Textiles and Clothing, Members may reserve the right to avail themselves of the provisions of that Article, the Government of Colombia reserves the right to apply the specific transitional safeguard</p>			

⁴¹ China became a WTO Member pursuant to Article XII of the WTO Agreement. See under "Accessions" in this Chapter.

⁴² [WT/Let/12](#).

Acceptance Entry into force Notification

mechanism ("transitional safeguard") defined in the above-mentioned article.

IN AS MUCH AS Article 20, paragraph 1 and 2, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 provides that developing country Members may delay application of certain provisions, the Government of Colombia confirms the notifications previously addressed to the Director-General of the WTO as follows:

The Government of Colombia will delay application of the provisions of the Agreement for a period of five years from the date of entry into force of the Agreement for Colombia, in accordance with Article 20, paragraph 1;

The Government of Colombia, availing itself of its rights under paragraph 2 of Article 20, will delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the Agreement.

IN AS MUCH AS Article 2, paragraph 2 of the Agreement on Import Licensing Procedures provides, in footnote 5, that any developing country member which has specific difficulties with the requirements of subparagraphs (a)(ii) and (a)(iii) may, upon notification to the Committee, delay the application of these subparagraphs by not more than two years from the date of entry into force of the WTO Agreement for such Member, the Government of Colombia confirms the notification which it made to the Committee of its decision to delay such application for a period of two years.

IN AS MUCH AS, pursuant to the provisions of Article 2, paragraph 6, of the Agreement on Textiles and Clothing, the Government of Colombia notified that it will integrate into GATT 1994 products which accounted for not less than 16 per cent of the total volume of its 1990 imports, encompassing products from the groups

Acceptance Entry into force Notification

of tops and yarns, fabrics, made-up textile products, and clothing, the Government of Colombia considers it timely to confirm that notification in the same terms in which it was made.

The Government of Colombia also reiterates that, in accordance with paragraph 7(b) of Article 2, Colombia may resort to the transitional safeguard provided for in paragraph 1 of Article 6 in the event that a particular product is being imported in such increased quantities as to cause serious damage or threat thereof to the domestic industry.

Congo ⁴³ (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	25 Feb 1997	27 Mar 1997	WT/Let/139
Costa Rica (Signature subject to ratification ⁴⁴)....	15 Apr 1994		
Ratification.....	26 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
The Government of the Republic of Costa Rica, availing itself of the provisions of Article 20, "Special and Differential Treatment", paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the Agreement for five years. Likewise, the Government of the Republic of Costa Rica, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.			

⁴³ Congo became an original WTO Member after the two-year period and the entry into force of the Agreement as defined in its Article XIV:1, by depositing an instrument of acceptance in early 1997 in accordance with the extension of this period by the General Council ([WT/L/208](#)).

⁴⁴ [Let/1894](#).

Acceptance Entry into force Notification

The Government of the Republic of Costa Rica reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

The Government of the Republic of Costa Rica reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).

The Government of the Republic of Costa Rica, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.

Côte d'Ivoire (Signature subject to ratification)...	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/1
The Government of Côte d'Ivoire accepts the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 and wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:			WT/Let/1/Rev.1
- paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five years, and			WT/Let/1/Rev.2
- paragraph 2 of Article 20 concerning the possibility of delaying application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when Côte d'Ivoire shall have applied all other provisions of the Agreement.			
The Government of Côte d'Ivoire also wishes to make the following reservations:			

Paragraph 2, Annex III, concerning the reservation relating to retaining officially established minimum values:

- with regard to paragraph 3, Annex III, the Government of Côte d'Ivoire reserves the right to provide that the provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and

- with regard to paragraph 4, Annex III, the Government of Côte d'Ivoire reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.⁴⁵

The Government of Côte d'Ivoire wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:

Footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures allowing a developing country Member which was not a Party to the Agreement on Import Licensing Procedures 1979 to delay the applications of sub-paragraphs (a)(ii) and (a)(iii) by not more than two years.

⁴⁵ [WT/Let/307](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Cuba (Signature subject to ratification ⁴⁶).....	15 Apr 1994		
Ratification.....	21 Mar 1995	20 Apr 1995	WT/Let/1/Rev.2
As a developing country and non-member of the Agreement on Implementation of Article VII of GATT 1947 (Customs Valuation), Cuba wishes to avail itself of the provisions of Article 20.1 of the Agreement on Implementation of Article VII of GATT 1994, with the purpose of delaying the application of the provisions of this Agreement for a period of not more than five years. ⁴⁷			WT/Let/10
Cyprus (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Jun 1995	30 Jul 1995	WT/Let/26
Czech Republic (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Democratic Republic of the Congo ⁴⁸ (Signature subject to ratification)	15 Apr 1994		
Ratification	2 Dec 1996	1 Jan 1997	WT/Let/128

⁴⁶ [Let/1920](#).

⁴⁷ [WT/Let/19](#).

⁴⁸ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including the Democratic Republic of Congo, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including the Democratic Republic of Congo, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Denmark (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Djibouti ⁴⁹	30 Mar 1995	31 May 1995	WT/Let/19
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>Like all WTO Members, Djibouti wishes to ensure greater uniformity and certainty in the implementation of the General Agreement on Tariffs and Trade.</p> <p>In the framework of special and differential treatment, Djibouti notifies that it will delay the application of Articles 20.1 and 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement for the customs valuation of khat, for reasons relating to the specific features of its economy.⁵⁰</p>			
Dominica	22 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

⁴⁹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Djibouti, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Djibouti, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁵⁰ [WT/Let/108](#).

Acceptance Entry into force Notification

Dominican Republic

(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	7 Feb 1995	9 Mar 1995	WT/Let/1/Rev.1
The Government of the Dominican Republic wishes to delay and reserves its rights, under the provisions concerning special and differential treatment for developing countries Members under the WTO Agreement on Customs Valuation, pursuant to the provisions of Articles 20.1, 20.2 and para. 2, 3 and 4 of Annex 3 of the WTO Agreement on Customs Valuation. ⁵¹			WT/Let/1/Rev.2
In accordance with footnote 5 to Article 2.2 of the Agreement on Import Licensing Procedures, the Dominican Republic wishes to avail of the two-year period (from the date on which the WTO Agreement enters into force for the Dominican Republic) provided for therein for the application of subparagraphs (a)(ii) and (a)(iii) of Article 2.2 of the WTO Agreement on Import Licensing Procedures. ⁵²			WT/Let/7

Egypt (Signature subject to ratification)	15 Apr 1994		
Ratification.....	31 May 1995	30 Jun 1995	WT/Let/19
With reference to the special and differential treatment for developing members under the WTO Agreement on Customs Valuation, Egypt wishes to make the following notification:			
- The application of all the provisions of the Agreement shall be delayed for a period of five years, in conformity with Article 21.1 of the Agreement.			
- The application of the provisions of paragraph 2(b)(iii) of Article 1 and 6, shall be delayed for a period of three years following the application of all other provisions of the Agreement.			
- At the same time the Government of Egypt			

⁵¹ [WT/Let/1/Rev.1](#).

⁵² [WT/Let/56](#).

reserves the right to:

- Provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Article 5 and 6.
- Provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

<p>El Salvador (Signature subject to ratification⁵³)... Ratification..... The Government of El Salvador, in exercise of its rights under Part III, SPECIAL AND DIFFERENTIAL TREATMENT, paragraph 1 of Article 20 of the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies its decision to delay application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of El Salvador, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement. The Government of El Salvador reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the Customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3). Likewise, the Government of El Salvador reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).</p>	<p>15 Apr 1994</p>	<p>7 Apr 1995</p>	<p>7 May 1995</p>	<p>WT/Let/1/Rev.2</p>
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⁵³ [Let/1894](#).

Acceptance Entry into force Notification

The Government of the Republic of El Salvador, in accordance with Footnote 5 to paragraph 2 of Article 2, AUTOMATIC IMPORT LICENSING, hereby officially notifies the Committee on Import Licensing of its decision to delay the application of subparagraphs (a)(ii) and (a)(iii) of the above-mentioned paragraph for a period of two years from the date of entry into force of the WTO Agreement for El Salvador.⁵⁴

Eswatini ⁵⁵ (Signature subject to ratification).....	28 Oct 1994		
Ratification.....	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
European Union ⁵⁶ (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Fiji (Signature subject to ratification)	15 Apr 1994		
Ratification.....	15 Dec 1995	14 Jan 1996	WT/Let/47

⁵⁴ [WT/Let/14](#).

⁵⁵ Formerly "Swaziland".

⁵⁶ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

On 27 January 2020, the European Union submitted a Note Verbale indicating that the United Kingdom would cease to be a Member State of the European Union and of the European Atomic Energy Committee (Euratom) on 1 February 2020, and that the Withdrawal Agreement setting out the arrangements for the withdrawal of the United Kingdom from the European Union and Euratom provides for a time-limited transition period during which, save certain very limited exceptions, Union law shall be applicable to and in the United Kingdom. The European Union also indicated that during the same transition period the United Kingdom is treated as a Member State of the European Union and of Euratom for the purposes of relevant international agreements ([WT/Let/1462](#)). See also the communication from the United Kingdom dated 1 February 2020 ([WT/GC/206](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Finland (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
France (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Gabon	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>The Government of Gabon wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:</p> <p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <ul style="list-style-type: none"> - paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five years, and - paragraph 2 of Article 20 concerning the possibility of delaying the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when Gabon shall have applied all other provisions of the Agreement. <p>The Government of Gabon also wishes to make the following reservations:</p> <p>Paragraph 2, Annex III, concerning the reservation relating to retaining officially established minimum values:</p> <ul style="list-style-type: none"> - with regard to paragraph 3, Annex III, the Government of Gabon reserves the right to provide that the provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and - with regard to paragraph 4, Annex III, the Government of Gabon reserves the right to 			

Acceptance Entry into force Notification

provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Agreement on Import Licensing Procedures:

Footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures allowing a developing country Member which was not a Party to the Agreement on Import Licensing Procedures 1979 to delay the applications of subparagraphs (a)(ii) and (a)(iii) by not more than two years.

The Gambia ⁵⁷	23 Sep 1996	23 Oct 1996	WT/Let/110
Germany (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Ghana (Signature subject to ratification ⁵⁸)	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Ghana desires to delay application of the provisions of the Uruguay Round Agreement on the Implementation of Article VII of GATT 1994 (Customs Valuation) for a period of five years, effective 1 January 1995.			
Greece (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

⁵⁷ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including the Gambia, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including the Gambia, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁵⁸ [Let/1899](#).

Acceptance Entry into force Notification

Grenada ⁵⁹ (Signature subject to ratification)	15 Sep 1994		
Ratification.....	21 Nov 1994		
 Guatemala (Signature subject to ratification ⁶⁰)....	 15 Apr 1994		
Ratification.....	21 Jun 1995	21 Jul 1995	WT/Let/24

The Government of Guatemala hereby provides notice to GATT that Guatemala's signature to the Marrakesh Agreement Establishing the World Trade Organization is without prejudice to all GATT and WTO rights relative to the European Union's (EU's) schedule of concessions for agricultural products as regards bananas (HS:0803.00.12).

Throughout the verification process, Guatemala made known that the EU's treatment of bananas under their March 1992 offer violates numerous GATT norms, as a dispute settlement panel has made clear. The EU's recent "Framework Agreement on Bananas" notified to the GATT on 29 March 1994, which is now reflected in the schedule of the European Union, compounded those violations to the serious detriment of Guatemala.

Despite Guatemalan efforts otherwise, EU officials have refused to enter into serious negotiations to address Guatemala's concerns on this item.

Accordingly, Guatemala wishes to make clear that in signing the Marrakesh Agreement Establishing the World Trade Organization, Guatemala in no way foregoes any rights or recourse available under GATT and the WTO to achieve a restoration of fair and legal EU access on bananas. Guatemala's position on this issue is fully consistent with all provisions and procedures of

⁵⁹ Grenada gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the WTO Agreement. The goods and services schedules of Grenada were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council ([WT/L/30](#)). See under "Accessions" in this Chapter.

⁶⁰ [Let/1894](#).

Acceptance Entry into force Notification

the new Agreement which preserves Guatemala's rights.

The Government of the Republic of Guatemala, in accordance with the rights conferred on it by paragraph 1 of Article 20, "Special and Differential Treatment", of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay application of the provisions of the above Agreement for a period of five years.

In addition in accordance with the rights conferred on it by paragraph 2 of Article 20, the Government of Guatemala formally notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when it shall have applied all other provisions of the Agreement.

The Government of the Republic of Guatemala reserves the right to retain officially established minimum values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement.

The Government of the Republic of Guatemala reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

The Government of the Republic of Guatemala reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests (Annex III, paragraph 4).

The Government of the Republic of Guatemala, in accordance with footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures, formally notifies its decision to delay the application of sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Guinea ⁶¹	25 Sep 1995	25 Oct 1995	WT/Let/31
Guinea-Bissau ⁶²	15 Apr 1994	31 May 1995	WT/Let/19
Guyana	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>The Government of Guyana wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country Members under the WTO Agreement, pursuant to the provisions of Articles 20.1, and 20.1 paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.⁶³</p>			
Haiti ⁶⁴ (Signature subject to ratification)	21 Dec 1994		
Ratification.....	31 Dec 1995	30 Jan 1996	WT/Let/52
<p>Agreement on Customs Valuation</p> <p>It is my honour to inform you of the intention of the Government of Haiti to delay application of the WTO Agreement on Customs Valuation. I would be grateful if you would take note of this</p>			

⁶¹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Guinea, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Guinea, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁶² Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Guinea Bissau, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Guinea Bissau, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁶³ [WT/Let/226](#).

⁶⁴ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Haiti, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Haiti, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

Acceptance Entry into force Notification

delay, requested pursuant to Article 20.1 and 20.2, and paragraphs 2, 3 and 4 of Annex III of the Agreement.⁶⁵

Honduras (Signature subject to ratification)	15 Apr 1994		
Ratification.....	16 Dec 1994	1 Jan 1995	WT/Let/1
The Government of the Republic of Honduras, availing itself of the provisions of Article 20, "Special and Differential Treatment", paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years.			WT/Let/1/Rev.1
Likewise, the Government of the Republic of Honduras, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.			WT/Let/1/Rev.2
The Government of the Republic of Honduras reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.			
The Government of the Republic of Honduras reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.			
The Government of the Republic of Honduras, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of			

⁶⁵ [WT/Let/231](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
sub-paragraphs (a)(ii) and (a)(iii) for a period of two years. ⁶⁶			
Hong Kong, China			
(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	3 Oct 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Hungary (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Iceland (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
India.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Indonesia (Signature subject to ratification)	15 Apr 1994		
Ratification.....	2 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.2
Concerning special and differential treatment for developing country Members provided under the Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation) and the WTO Agreement on Import Licensing Procedures, in accordance with those provisions, Indonesia would like to notify the invocation of delayed application and reservations concerning certain Agreements' articles set out below:			

⁶⁶ [WT/Let/1/Rev.2](#).

Acceptance Entry into force Notification

1. Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation):

a. Under Article 20.1: to delay application of the provisions of the Agreement for a period of five years from the entry into force of the WTO.

b. Under Article 20.2: to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years following their application.

c. Under paragraph 2 of Annex III: to reserve the right to retain the system of officially established minimum values on a limited and transitional basis under such terms and conditions as may be agreed to by the Committee.

d. Under paragraph 3 of Annex III: to reserve the right to refuse request from the importer of reversal of the order of the fourth and fifth methods of valuation.

e. Under paragraph 4 of Annex III: to reserve the right to value the goods under the provisions of Article 5.2 even if the goods have undergone further processing in the country of importation.

2. WTO Agreement on Import Licensing Procedures:

Under footnote 5 to Article 2.2: to delay for a period of two years certain requirements linked to automatic licensing procedures.⁶⁷

Ireland (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Israel (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	22 Mar 1995	21 Apr 1995	WT/Let/10
The Government of the State of Israel wishes to avail itself of the following special provisions relating to "Special and Differential Treatment" for			

⁶⁷ [WT/Let/1/Rev.1](#).

Acceptance Entry into force Notification

developing countries pursuant to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the Agreement).

1. Pursuant to paragraph 1 of Article 20 of the Agreement, the Government of the State of Israel formally notifies its decision to delay the application of the provisions of the Agreement and to implement it during the year 1997, i.e. within three years from the date of entry into force of the WTO Agreements.

2. Pursuant to paragraph 3 of Annex III of the Agreement, the Government of the State of Israel reserves the right to provide that the relevant provision in Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. Two years after the application of the Agreement, Israel will re-examine its stand on this issue.

3. Pursuant to paragraph 4 of Annex III of the Agreement, the Government of the State of Israel reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests. Two years after the application of the Agreement, Israel will re-examine its stand on this issue.⁶⁸

Italy (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2

⁶⁸ [WT/Let/1/Rev.2](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Jamaica (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	7 Feb 1995	9 Mar 1995	WT/Let/1/Rev.1
The Government of Jamaica wishes to delay application and to reserve its right under the provisions relating to special and differential treatment for developing country members under the WTO Agreement, pursuant to the provisions of Articles 20.1, 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994. ⁶⁹			WT/Let/7
Japan.....	27 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Kenya (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1
Referring to provisions concerning special and differential treatment for developing country Members, Kenya wishes to make notification as follows:			WT/Let/1/Rev.1
1. Due to revenue considerations Kenya is still using the Brussels Definition of Value (BDV) Procedure when valuing imports for taxation purposes. The country would like to continue with this mode of valuation while looking into ways of smoothly adopting the WTO Agreement on Customs Valuation. Hence Kenya would like to apply for delayed application of the WTO Agreement on Customs Valuation as provided for in the Uruguay Round.			WT/Let/1/Rev.2

⁶⁹ [WT/Let/1/Rev.2](#).

Acceptance Entry into force Notification

2. Similarly, although Kenya has almost fully liberalized the import regime and has as a result removed import licensing requirement for most products, a number of products are still subject to health and environmental considerations. The Government would therefore like to apply for delayed application of WTO Agreement on Import Licensing Procedures in respect of these products. The Government of the Republic of Kenya wishes to reserve its right under the provision concerning Special and Differential Treatment for developing country Members under the WTO Agreement pursuant to the provision of Articles 20.1, 20.2, and paragraphs 2, 3 and 4 of Annex III to the WTO Agreement on Customs Valuation and to delay the application of this Agreement accordingly.⁷⁰

<p>Korea, Republic of</p>	<p>30 Dec 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>
<p>Kuwait, the State of</p> <p>Article 20:1 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 - The Government of the State of Kuwait requests to delay the application of the provisions of the Agreement for five years.</p> <p>Article 20:2 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 -The Government of the State of Kuwait requests to delay the application of the computed value method for three years.⁷¹</p>	<p>15 Apr 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>

⁷⁰ [WT/Let/10](#).

⁷¹ [WT/Let/72](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Lesotho ⁷²	21 Dec 1994	31 May 1995	WT/Let/19
Liechtenstein (Signature subject to ratification) ..	15 Apr 1994		
Ratification.....	2 Aug 1995	1 Sep 1995	WT/Let/29
Luxembourg (Signature subject to ratification) ...	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Macao, China (Signature subject to ratification).	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Madagascar (Signature subject to ratification)	15 Apr 1994		
Ratification.....	18 Oct 1995	17 Nov 1995	WT/Let/33
<p>The Government of the Republic of Madagascar, availing itself of its rights under paragraph 1 of Article 20, "Special and Differential Treatment", of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies its decision to delay application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of the Republic of Madagascar, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement.⁷³</p>			

⁷² Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Lesotho, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Lesotho, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁷³ [WT/Let/85](#).

Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994

1. The Government of the Republic of Madagascar, pursuant to paragraph 2 of Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, reserves the right to retain officially established minimum values on a limited and transitional basis when it applies this Agreement.

2. Likewise, the Government of the Republic of Madagascar, pursuant to paragraph 3 of Annex III, reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

3. Furthermore, the Government of the Republic of Madagascar, pursuant to paragraph 4 of Annex III, reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.⁷⁴

Malawi ⁷⁵ (Signature subject to ratification ⁷⁶).....	15 Apr 1994			
Ratification.....	3 Jan 1995	31 May 1995	WT/Let/19	
Malaysia (Signature subject to ratification)	15 Apr 1994			
Ratification.....	6 Sep 1994	1 Jan 1995	WT/Let/1	
Pursuant to Article 20 of the Agreement on Implementation of Article VII of the GATT 1994, the Government of Malaysia wishes to avail itself of the following provisions relating to the special			WT/Let/1/Rev.1	
			WT/Let/1/Rev.2	

⁷⁴ [WT/Let/112](#).

⁷⁵ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Malawi, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Malawi, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁷⁶ [Let/1899](#).

Acceptance Entry into force Notification

and differential treatment for developing countries:

- Article 20, paragraph 1 – delaying application of the provision of the Agreement for a period of five years from 1 January 1995; and
- Article 20, paragraph 2 – delaying the application of Article 1, paragraph 2(b)(iii) and Article 6 for a period not exceeding three years following the application of all other provisions of the Agreement by Malaysia.

Further, the Government of Malaysia also wishes to make the following reservations:

- (i) Under the terms of paragraph 2 of Annex 3, Malaysia would wish to make a reservation concerning the retention of officially established minimum values;
- (ii) Under the terms of paragraph 3 of Annex 3, Malaysia reserves the right that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and
- (iii) Under the terms of paragraph 4 of Annex 3, Malaysia reserves the right that Article 5, paragraph 2 of the Agreement shall be applied in accordance with the provision of the relevant note thereto whether or not the importer so requests.

In this connection, Malaysia requests the support of the Secretariat of the WTO in conformity with Article 20 paragraph 3 of the Agreement to obtain the necessary technical assistance in order to facilitate the implementation of the Agreement. The Government of Malaysia wishes to notify that Malaysia has specific difficulties with the requirements of Article 2:2 sub-paragraphs a(ii) and a(iii) of the Agreement on Import Licensing. Malaysia will delay the application of these sub-paragraphs by not more than two years.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Maldives ⁷⁷	12 Oct 1994	31 May 1995	WT/Let/19
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>The Government of Maldives wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country members under the WTO Agreement, pursuant to the provisions of Article 20.1 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.⁷⁸</p>			
Mali ⁷⁹	15 Apr 1994	31 May 1995	WT/Let/19
<p>As provided for in Article 20, paragraphs 1 and 2, of the Agreement on Implementation of Article VII of GATT 1994, the Government of the Republic of Mali opts to delay the application of the provisions of the said Agreement.⁸⁰</p> <p>Pursuant to paragraph 2 of Annex III, the Government of Mali reserves the right to retain the system of officially established minimum values on a limited and transitional basis under the terms and conditions agreed by the Committee, the list of which you will be receiving shortly;</p>			

⁷⁷ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including the Maldives, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including the Maldives, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁷⁸ [WT/Let/285](#).

⁷⁹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Mali, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Mali, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁸⁰ [WT/Let/78](#).

Acceptance Entry into force Notification

as regards paragraph 3 of Annex III, the Government of Mali reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the Malian customs authorities agree to the request to reverse the order of Articles 5 and 6;

as regards paragraph 4 of Annex III, the Government of Mali reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.⁸¹

Malta (Signature subject to ratification)	15 Apr 1994		
Ratification.....	22 Dec 1994	1 Jan 1995	WT/Let/1
Malta wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation) relating to special and differential treatment for developing countries:			WT/Let/1/Rev.1
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and			WT/Let/1/Rev.2
- Article 20, paragraph 2, delaying the application of Article 1, paragraph 2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Malta.			
The Government of Malta wishes to make the following reservations:			
Under the terms of paragraph 2 of Annex III, Malta wishes to make a reservation concerning the retention of the officially established minimum values.			

⁸¹ [WT/Let/306](#).

Acceptance Entry into force Notification

Under the terms of paragraph 3 of Annex III, Malta reserves the right to provide that the relevant provisions of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

Under the terms of paragraph 4 of Annex III, Malta reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

<p>Mauritania⁸²</p> <p>The Government of the Islamic Republic of Mauritania chooses to delay application for five years as provided for by Article 20, Annex III, paragraphs 1 and 2, of the Agreement on Implementation of Article VII of GATT 1994.⁸³</p>	<p>15 Apr 1994</p>	<p>31 May 1995</p>	<p>WT/Let/19</p>
<p>Mauritius.....</p> <p>The Government of Mauritius has decided to take advantage of the provision of Article 20.1 of the Agreement on Implementation of Article VII of the GATT 1994 on the rules of Customs Valuation with a view to delaying the application of the said Agreement.⁸⁴</p>	<p>15 Apr 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>
<p>Mexico (Signature subject to ratification)</p> <p>Ratification.....</p>	<p>15 Apr 1994</p>	<p>31 Aug 1994</p>	<p>1 Jan 1995</p> <p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>

⁸² Through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Mauritania, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁸³ [WT/Let/82](#).

⁸⁴ [WT/Let/14](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Morocco.....	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Mozambique ⁸⁵ (Signature subject to ratification)	15 Apr 1994		
Ratification.....	27 Jul 1995	26 Aug 1995	WT/Let/29
Myanmar (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Nov 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>The Government of the Union of Myanmar wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 relating to special and differential treatment for developing countries:</p> <ul style="list-style-type: none"> - Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and - Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Myanmar. <p>The Government of the Union of Myanmar also wishes to make the following reservations:</p> <ul style="list-style-type: none"> - Under the terms of paragraph 2 of Annex III, the Government of the Union of Myanmar wishes to make a reservation concerning the retention of officially established minimum values; - Under the terms of paragraph 3 of Annex III, the Government of the Union of Myanmar reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and 			

⁸⁵ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Mozambique, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below).

Acceptance Entry into force Notification

- Under the terms of paragraph 4 of Annex III, the Government of the Union of Myanmar reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of the Union of Myanmar wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.⁸⁶

<p>Namibia.....</p>	<p>15 Apr 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>
<p>Netherlands (for the Kingdom in Europe and for the Netherlands Antilles) (Signature subject to ratification)..... Ratification.....</p>	<p>15 Apr 1994 30 Dec 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>
<p>New Zealand (Signature subject to ratification).. Ratification..... New Zealand accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. In this context, New Zealand assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.</p>	<p>15 Apr 1994 7 Dec 1994</p>	<p>1 Jan 1995</p>	<p>WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2</p>

⁸⁶ [WT/Let/14](#).

Nicaragua (Signature subject to ratification ⁸⁷).....	15 Apr 1994		
Ratification.....	4 Aug 1995	3 Sep 1995	WT/Let/29
<p>The Government of the Republic of Nicaragua, in accordance with the rights conferred on it by paragraph 1 of Article 20, 'Special and Differential Treatment', of the Agreement on Implementation of Article VII (Customs Valuation) of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay application of the provisions of the above Agreement for a period of five years.</p> <p>In addition, in accordance with the rights conferred on it by paragraph 2 of Article 20, the Government of the Republic of Nicaragua formally notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 (the customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the country of importation) and Article 6 (the customs value of imported goods under the provisions of this Article shall be based on a computed value) for a period of three years from the date when it shall have applied all other provisions of the Agreement.</p> <p>The Government of the Republic of Nicaragua reserves the right to provide that the relevant provision of Article 4 (if the customs value of the imported goods cannot be determined under the provisions of Articles 1, 2 and 3, it shall be determined under the provisions of Articles 5 or 6 or at the request of the importer) of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3). The Government of the Republic of Nicaragua reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests.</p>			

The Government of the Republic of Nicaragua is maintaining its reservations under paragraphs 1 and 2 of Article 20 of the Agreement on Implementation of Article VII of the GATT 1994 and paragraphs 2, 3 and 4 of Annex III thereto, established in the framework of special and differential treatment for developing country Members.⁸⁸

<p>Niger (Signature subject to ratification).....</p> <p>Ratification.....</p> <p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>In accordance with the provisions of Article 20 and Annex III of the said Agreement, the Government of Niger chooses to delay application, up to the year 2000, and enters the following reservations:</p> <p>(a) The Government of Niger wishes to retain the minimum values on a limited and transitional basis. The basis and period of use of these values will be established within the framework of the West African Economic and Monetary Union. The relevant document will be notified in due course.</p> <p>(b) The Government of Niger reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.</p> <p>(c) The Government of Niger reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.⁸⁹</p>	<p>15 Apr 1994</p> <p>13 Nov 1996</p> <p>13 Dec 1996</p>	<p>WT/Let/121</p>
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⁸⁷ [Let/1899](#).

⁸⁸ [WT/Let/310](#).

⁸⁹ [WT/Let/301](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Nigeria (Signature subject to ratification)	15 Apr 1994		
Ratification.....	6 Dec 1994	1 Jan 1995	WT/Let/1
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994			WT/Let/1/Rev.1
The Government of the Federal Republic of Nigeria, in exercise of its rights under Part III (Special and Differential Treatment for developing country Members), in accordance with paragraph 1 of Article 20 of the Agreement on Implementation of Article VII of the GATT 1994, officially notifies its decision to delay the application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of the Federal Republic of Nigeria, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement.			WT/Let/1/Rev.2
The Government of the Federal Republic of Nigeria reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4). ⁹⁰			
Norway (Signature subject to ratification)	15 Apr 1994		
Ratification.....	7 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2

⁹⁰ [WT/Let/106](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Pakistan (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1
The Government of Pakistan wishes to avail itself of the following provisions relating to special and differential treatment for developing countries with regard to the Agreement on Customs Valuation:			WT/Let/1/Rev.1
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and			WT/Let/1/Rev.2
- Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Pakistan.			
The Government of Pakistan also wishes to make the following reservations:			
- Under the terms of paragraph 2 of Annex III, the Government of Pakistan wishes to make a reservation concerning the retention of officially established minimum values;			
- Under the terms of paragraph 3 of Annex III, the Government of Pakistan reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and			
- Under the terms of paragraph 4 of Annex III, the Government of Pakistan reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.			
Papua New Guinea ⁹¹	30 Dec 1994		

⁹¹ Papua New Guinea gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Papua New Guinea were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council ([WT/L/30](#)). See under "Accessions" in this Chapter.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Paraguay (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Nov 1994	1 Jan 1995	WT/Let/1
The Government of Paraguay wishes to invoke the following reservations established in favour of developing countries under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:			WT/Let/1/Rev.1
1. Article 20.1, delaying the application of the provisions of the Agreement for a period of five years; and			WT/Let/1/Rev.2
2. Annex III.2, under which it is possible to retain officially established minimum values for the valuation of certain goods.			
Peru (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	21 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Philippines (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	19 Dec 1994	1 Jan 1995	WT/Let/1
Upon entry into force for the Philippines of the WTO Agreement its application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 will be subject to the following reservations:			WT/Let/1/Rev.1
- Under the terms of Article 20.1, the Philippines as a developing country Member, shall delay application of the provisions of the Agreement for a period of five (5) years.			WT/Let/1/Rev.2
- Under the terms of Article 20.2, the Philippines shall delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a further period of three years following its application of all other provisions of the Agreement.			
- Under the terms of paragraph 2, Annex III, the Government of the Philippines wishes to make a reservation concerning the retention of officially established minimum values.			

Acceptance Entry into force Notification

- The Government of the Philippines reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.
- The Government of the Philippines reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Poland (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	1 Jun 1995	1 Jul 1995	WT/Let/19
Market access commitments contained in Poland's Schedule attached to the Marrakesh Protocol and related to products not covered by the Agreement on Agriculture, are effectively applied by Poland since 1 January 1995.			
Portugal (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Qatar ⁹²	15 Apr 1994		
Romania (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

⁹² Qatar gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Qatar were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council ([WT/L/30](#)). See under "Accessions" in this Chapter.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Rwanda ⁹³	22 Apr 1996	22 May 1996	WT/Let/77
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994: In the framework of special and differential treatment for the least-developed countries (LDCs), I hereby request you to enable Rwanda to avail itself of the provisions of Article 20.1 of the Agreement on Customs Valuation.⁹⁴</p>			
Saint Kitts and Nevis ⁹⁵ (Signature subject to ratification).....	19 Dec 1994		
Ratification.....	3 Jul 1995		
Saint Lucia (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Saint Vincent and the Grenadines.....	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

⁹³ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Rwanda, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Rwanda, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

⁹⁴ [WT/Let/375](#).

⁹⁵ Saint Kitts and Nevis gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Saint Kitts and Nevis were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council ([WT/L/30](#)). See under "Accessions" in this Chapter.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Senegal (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/1
The Government of Senegal has decided, pursuant to the provisions of Article 20 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 to request that it be granted the special differential treatment for developing countries so as, firstly, to delay for five years the application of the provisions of the Agreement and, secondly, to delay all the provisions relating to the application of Article 6 (Computed Value) for a period of three years.			WT/Let/1/Rev.1
Pursuant to paragraph 2 of Annex III, the Government of Senegal reserves the right to retain the system of officially established minimum values on a limited and transitional basis and following the terms and conditions agreed by the Committee;			WT/Let/1/Rev.2
as regards paragraph 3 of Annex III, the Government of Senegal reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;			
as regards paragraph 4 of Annex III, the Government of Senegal reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests. ⁹⁶			
Sierra Leone ⁹⁷	23 Jun 1995	23 Jul 1995	WT/Let/24

⁹⁶ [WT/Let/283](#).

⁹⁷ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Sierra Leone, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Sierra Leone, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

Acceptance Entry into force Notification

Singapore (Signature subject to ratification)	15 Apr 1994		
Ratification.....	17 Oct 1994	1 Jan 1995	WT/Let/1
The Government of the Republic of Singapore wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country Members under the WTO Agreement, pursuant to the provisions of Articles 20.1, 20.2, and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.			WT/Let/1/Rev.1 WT/Let/1/Rev.2
Slovak Republic			
(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Slovenia ⁹⁸ (Signature subject to ratification).....			
Ratification.....	23 Dec 1994	30 Jun 1995	30 Jul 1995
			WT/Let/26
Solomon Islands ⁹⁹			
	26 Jun 1996	26 Jul 1996	WT/Let/97

⁹⁸ Pursuant to paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement, Slovenia presented its goods and services schedules. Following approval by the Preparatory Committee ([PC/M/11](#)), Slovenia's goods schedule was annexed to the Marrakesh Protocol by a *procès-verbal* done at Geneva on 1 February 1996, and Slovenia's schedule of specific commitments concerning services was annexed to the GATS by a separate *procès-verbal* done at Geneva on 1 February 1996. ([WT/Let/81](#), [WTO BISD 1996, Vol. 2/9-11](#) see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below and under "General Agreement on Trade in Services" below).

⁹⁹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including the Solomon Islands, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including the Solomon Islands, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
South Africa (Signature subject to ratification)....	15 Apr 1994		
Ratification.....	2 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Spain (Signature <i>ad referendum</i>).....	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Sri Lanka (Signature subject to ratification)	15 Apr 1994		
Ratification.....	6 Jul 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Sri Lanka will invoke the following under the WTO Agreement on Customs Valuation:			
1. Delayed application of all the provisions of the Agreement for five years from the date of entry into force of the WTO under Article 20.1 of the Agreement.			
2. Delayed application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years following the application of all other provisions of the Agreement under Article 20.2 of the Agreement.			
3. Reservation under paragraph 2 of Annex III of the Agreement.			
4. Reservation under paragraph 3 of Annex III of the Agreement.			
5. Reservation under paragraph 4 of Annex III of the Agreement.			
Sri Lanka wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.			
Suriname.....	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Sweden (Signature subject to ratification)	15 Apr 1994		
Ratification.....	22 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Switzerland (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	1 Jun 1995	1 Jul 1995	WT/Let/19
1. Switzerland accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Switzerland assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.			
2. In accordance with paragraph 3 of Article 1 of the Agreement on Trade-Related Aspects of Intellectual Property Rights, Switzerland rejects the criterion of first fixation provided for in Article 5, paragraph 1(b) of the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, adopted on 26 October 1961. It will therefore apply the criterion of first publication.			

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Tanzania (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	6 Sep 1994	1 Jan 1995	WT/Let/1
The Government of the United Republic of Tanzania, availing itself of its rights under Article 20(1) of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies the Director-General of the World Trade Organization, its decision to delay application of the provisions of the afore mentioned Agreement for a period of five years.			WT/Let/1/Rev.1
Furthermore, the Government of the United Republic of Tanzania, availing itself of its rights under Article 20(2), officially notifies the Director-General of the World Trade Organization, its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period not exceeding three years from the date of application of all other provisions of the above mentioned Agreement. ¹⁰⁰			WT/Let/1/Rev.2
Thailand (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	28 Dec 1994	1 Jan 1995	WT/Let/1
Thailand wishes to delay application and to reserve its rights under the provisions of special and differential treatment for developing countries under the WTO Agreement on Customs Valuation and Import Licensing Procedures.			WT/Let/1/Rev.1
Thailand wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation) relating to special and differential treatment for developing countries:			WT/Let/1/Rev.2
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and			
- Article 20, paragraph 2, delaying the application of paragraph 2(b)(iii) of Article 1 and Article 6 for			

¹⁰⁰ [WT/Let/120](#).

Acceptance Entry into force Notification

a period of three years following the application of all other provisions of the Agreement by Thailand.

The Government of Thailand also wishes to make the following reservations:

- Under the terms of paragraph 2 of Annex III, the Government of Thailand wishes to make a reservation concerning the retention of officially established minimum values;

- Under the terms of paragraph 3 of Annex III, the Government of Thailand reserves its right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to request to reverse the order of Articles 5 and 6; and

- Under the terms of paragraph 4 of Annex III, the Government of Thailand reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provision of the relevant note thereto whether or not the importer so requests.

Togo ¹⁰¹ (Signature subject to ratification)	9 Aug 1994		
Ratification.....	19 Apr 1995	31 May 1995	WT/Let/19
<p>The Government of the Togolese Republic wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 relating to special and differential treatment for developing countries:</p> <p>- paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five (5) years;</p>			

¹⁰¹ Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 37 above, including Togo, were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 38 above, including Togo, were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

Acceptance Entry into force Notification

- paragraph 2 of Article 20 concerning the possibility of delaying the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when Togo shall have applied all other provisions of the Agreement.

The Government of the Togolese Republic also wishes to make the following reservations:

- under the terms of paragraph 2 of Annex III, the Government of the Togolese Republic intends to retain officially established minimum values;

- under the terms of paragraph 3 of Annex III, the Government of the Togolese Republic reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;

- under the terms of paragraph 4 of Annex III, the Government of the Togolese Republic reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests;

The Government of the Togolese Republic reserves the right to decide whether or not to have recourse to preshipment inspection as provided for in the relevant Agreement.

Trinidad and Tobago

(Signature subject to ratification).....	15 Apr 1994		
Ratification.....	30 Jan 1995	1 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2 WT/Let/7

Tunisia (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	27 Feb 1995	29 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2
The Tunisian Government wishes to delay the application of the Agreement and reserve its rights under the provisions relating to special and differential treatment for developing countries in			

Acceptance Entry into force Notification

accordance with paragraphs 1, 2 and 3 of Article 20 and paragraphs 2, 3 and 4 of Annex III of the Agreement on Customs Valuation of the World Trade Organization.

The Tunisian Government wishes to avail itself of the possibilities to make reservations established in the framework of special and differential treatment for developing countries provided for in the Agreement on Import Licensing Procedures of the World Trade Organization.

To this end, the Tunisian Government will delay, for a period of two years from the date of entry into force of the Agreement Establishing the World Trade Organization, the application of subparagraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of the above-mentioned Agreement.¹⁰²

<p>Turkey (Signature subject to ratification)</p> <p>Ratification.....</p> <p>Turkey reserves the right to delay the application of sub-paragraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures for a period of two years, as foreseen in footnote 5 of the above-mentioned Agreement.¹⁰³</p>	<p>15 Apr 1994</p> <p>24 Feb 1995 26 Mar 1995</p>	<p>WT/Let/1/Rev.1</p>
<p>Uganda.....</p> <p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:</p> <p>Uganda reserves the right to avail itself of all the rights, powers and responsibilities relating to reservations, safeguards, and other provisions established as necessary taking into account its status as a developing country.</p> <p>Uganda will avail itself of the powers and possibilities to make reservations established in</p>	<p>15 Apr 1994 1 Jan 1995</p>	<p>WT/Let/1</p> <p>WT/Let/1/Rev.1</p> <p>WT/Let/1/Rev.2</p>

¹⁰² [WT/Let/10](#).

¹⁰³ [WT/Let/1/Rev.2](#).

the framework of special and differential treatment for developing countries of the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994. To this end, the Government of Uganda:

(a) Will delay the application of Article VII of the GATT 1994 (hereinafter referred to as "The Agreement") in accordance with Article 20.1 of the Agreement.

(b) Reserves the right to retain the system of minimum values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement.

(c) Reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.¹⁰⁴

United Arab Emirates¹⁰⁵

(Signature subject to ratification)..... 15 Apr 1994

United Kingdom¹⁰⁶

(Signature subject to ratification)..... 15 Apr 1994

Ratification 30 Dec 1994 1 Jan 1995 [WT/Let/1](#)
[WT/Let/1/Rev.1](#)
[WT/Let/1/Rev.2](#)

¹⁰⁴ [WT/Let/108](#).

¹⁰⁵ The United Arab Emirates gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of the United Arab Emirates were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council ([WT/L/30](#)). See under "Accessions" in this Chapter.

¹⁰⁶ See also the communications received from the United Kingdom in regard to the Isle of Man and the Bailiwicks of Guernsey and Jersey, as reproduced in documents [WT/Let/154](#) and [WT/Let/349](#), and in documents [WT/Let/1450](#) and [WT/Let/1499](#), respectively.

On 1 February 2020, the United Kingdom communicated that it had ceased to be a member State of the European Union, and that its Withdrawal Agreement pursuant to Article 50 of the Treaty on European Union provides for a time-limited transition period during which the United Kingdom is treated as a Member State of the European Union for the purpose of relevant international agreements, and during which European Union law, as modified by the Withdrawal Agreement, will apply to and in the United Kingdom ([WT/GC/206](#)). See also the Note Verbale submitted by the European Union on 27 January 2020 ([WT/Let/1462](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
United States of America	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Uruguay (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Uruguay reserves the right to avail itself of all the rights, powers and possibilities relating to reservations, safeguards and other provisions established in the multilateral agreements so as to defend its national interests as necessary, taking into account its status as a developing country.			
Uruguay will avail itself of the powers and possibilities to make reservations established in the framework of special and differential treatment for developing countries of the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.			
To this end, the Government of Uruguay:			
- will delay application of the provisions of the Agreement on Implementation of Article VII of the GATT 1994 (hereinafter the "Agreement") in accordance with Article 20:1 of the Agreement;			
- will delay the application of the provisions of paragraph 2(b)(iii) of Article 1 and Article 6 of the Agreement in accordance with Article 20:2 of the Agreement;			
- reserves the right to retain the system of minimum official values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement;			
- reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;			

Acceptance Entry into force Notification

- reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Uruguay will avail itself of the powers and possibilities to make reservations established in the framework of special and differential treatment for developing countries of the WTO Agreement on Import Licensing Procedures. To this end, the Government of Uruguay will delay for a period of two years from the date of entry into force of the WTO the application of the subparagraphs (a)(ii) and (a)(iii) of Article 2.2 of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of the same Agreement.

Venezuela, Bolivarian Republic of

(Signature subject to ratification) 15 Apr 1994

Ratification 30 Dec 1994 1 Jan 1995

[WT/Let/1](#)

[WT/Let/1/Rev.1](#)

[WT/Let/1/Rev.2](#)

The Government of Venezuela, availing itself of the provisions of Article 20, "Special and Differential Treatment" of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years.

Likewise, the Government of Venezuela, availing itself of the provisions of Article 20, paragraph 2, of the said Agreement, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

On the basis of paragraph 2 of Annex III, the Government of Venezuela makes a reservation with respect to the retention of officially established minimum values. Venezuela also reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply

Acceptance Entry into force Notification

only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

In accordance with paragraph 4 of Annex III, Venezuela reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of Venezuela, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of subparagraphs (a)(ii) and (a)(iii) for a period of two years.¹⁰⁷

Zambia.....	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>The Government of Zambia wishes to delay the application and reserves its rights under the provisions concerning special and differential treatment for developing members not party to the Agreement (1979) on Implementation of Article VII of the General Agreement on Tariffs and Trade and pursuant to the provisions of Article 20.1 and 20.2 and paragraph 2.3 and 4 of Annex III of the World Trade Organization Agreement on Customs Valuation.¹⁰⁸</p>			
Zimbabwe (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	3 Feb 1995	5 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2 WT/Let/7

¹⁰⁷ [WT/Let/1/Rev.1](#).

¹⁰⁸ [WT/Let/28](#).

Accessions

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Afghanistan (Signature subject to ratification).....	17 Dec 2015		WT/Let/1119
Ratification.....	29 Jun 2016	29 Jul 2016	WT/Let/1176
Albania (Signature subject to ratification).....	17 Jul 2000		WT/Let/347
Ratification.....	9 Aug 2000	8 Sep 2000	WT/Let/353
Armenia (Signature subject to ratification)	10 Dec 2002		WT/Let/434
Ratification	6 Jan 2003	5 Feb 2003	WT/Let/436
The Republic of Armenia accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. The Republic of Armenia assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.			S/C/N/232
Bulgaria (Signature subject to ratification)	2 Oct 1996		WT/Let/113
Ratification.....	1 Nov 1996	1 Dec 1996	WT/Let/117
Cabo Verde ¹⁰⁹ (Signature subject to ratification)..	18 Dec 2007		
Ratification.....	23 Jun 2008	23 Jul 2008	WT/Let/624
Cambodia (Signature subject to ratification)	12 Sep 2003		WT/Let/450
Ratification.....	13 Sep 2004	13 Oct 2004	WT/Let/480
China (Signature subject to ratification)	11 Nov 2001		
Ratification.....	11 Nov 2001	11 Dec 2001	WT/Let/408
Croatia (Signature subject to ratification)	17 Jul 2000		WT/Let/348
Ratification.....	31 Oct 2000	30 Nov 2000	WT/Let/359

¹⁰⁹ Formerly "Cape Verde".

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Ecuador (Signature subject to ratification).....	27 Sep 1995		WT/Let/32
Ratification.....	22 Dec 1995	21 Jan 1996	WT/Let/53
The Government of Ecuador wishes to delay application and reserves its rights in accordance with the provisions concerning special and differential treatment for developing country Members not party to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade done on 12 April 1979, in keeping with the provisions of Article 20, paragraphs 1 and 2, of the WTO Agreement on Customs Valuation, as well as Annex III, paragraphs 3 and 4 of that Agreement. ¹¹⁰			WT/Let/72
Estonia (Signature subject to ratification)	21 May 1999		WT/Let/300
Ratification.....	14 Oct 1999	13 Nov 1999	WT/Let/313
Georgia (Signature subject to ratification).....	6 Oct 1999		WT/Let/312
Ratification.....	15 May 2000	14 Jun 2000	WT/Let/341
Grenada ¹¹¹	23 Jan 1996	22 Feb 1996	WT/Let/59
Jordan (Signature subject to ratification)	17 Dec 1999		WT/Let/323
Acceptance	12 Mar 2000	11 Apr 2000	WT/Let/333
Kazakhstan (Signature subject to ratification)	27 Jul 2015		WT/Let/1057
Ratification	31 Oct 2015	30 Nov 2015	WT/Let/1093
Kyrgyz Republic			
(Signature subject to ratification).....	14 Oct 1998		WT/Let/245
Ratification	20 Nov 1998	20 Dec 1998	WT/Let/262
Lao People's Democratic Republic			
(Signature subject to ratification).....	26 Oct 2012		WT/Let/869
Ratification	3 Jan 2013	2 Feb 2013	WT/Let/872
Latvia (Signature subject to ratification)	14 Oct 1998		WT/Let/246
Ratification	11 Jan 1999	10 Feb 1999	WT/Let/281

¹¹⁰ [WT/Let/72](#).

¹¹¹ Grenada became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Liberia (Signature subject to ratification)	16 Dec 2015		WT/Let/1118
Ratification.....	14 Jun 2016	14 Jul 2016	WT/Let/1171
Lithuania (Signature subject to ratification)	8 Dec 2000		WT/Let/364
Ratification.....	1 May 2001	31 May 2001	WT/Let/393
Moldova, Republic of			
(Signature subject to ratification)	8 May 2001		WT/Let/395
Ratification.....	26 Jun 2001	26 Jul 2001	WT/Let/399
Mongolia (Signature subject to ratification).....	19 Jul 1996		WT/Let/100
Ratification.....	30 Dec 1996	29 Jan 1997	WT/Let/130
Montenegro (Signature subject to ratification)	17 Dec 2011		WT/Let/842
Ratification.....	30 Mar 2012	29 Apr 2012	WT/Let/849
Nepal (Signature subject to ratification).....	12 Sep 2003		WT/Let/449
Ratification.....	24 Mar 2004	23 Apr 2004	WT/Let/464
North Macedonia ¹¹²			
(Signature subject to ratification).....	15 Oct 2002		WT/Let/430
Ratification.....	5 Mar 2003	4 Apr 2003	WT/Let/439
Oman	10 Oct 2000	9 Nov 2000	WT/Let/357
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994: Paragraph 3 of Annex III to the Agreement:			WT/Let/368
The Government of the Sultanate of Oman reserves the right to provide that the relevant provisions of Article 4 of the Agreement on Customs Valuation shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.			
Paragraph 4 of Annex III to the Agreement:			
The Government of the Sultanate of Oman reserves the right to provide that paragraph 2 of Article 5 of the Agreement on Customs Valuation shall be applied in accordance with the provisions			

¹¹² Formerly "the former Yugoslav Republic of Macedonia".

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
of the relevant note thereto whether or not the importer so requests. ¹¹³			
Panama (Signature subject to ratification).....	2 Oct 1996		WT/Let/114
Ratification.....	7 Aug 1997	6 Sep 1997	WT/Let/161
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994: The Government of Panama reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when customs authorities agree to the request to reverse the order of Articles 5 and 6. ¹¹⁴			WT/Let/242
Papua New Guinea ¹¹⁵	10 May 1996	9 Jun 1996	WT/Let/84
Qatar ¹¹⁶	14 Dec 1995	13 Jan 1996	WT/Let/46
Russian Federation			
(Signature subject to ratification)	16 Dec 2011		WT/Let/840
Ratification.....	23 Jul 2012	22 Aug 2012	WT/Let/860
Saint Kitts and Nevis ¹¹⁷	22 Jan 1996	21 Feb 1996	WT/Let/58
Samoa (Signature subject to ratification).....	17 Dec 2011		WT/Let/841
Ratification.....	10 Apr 2012	10 May 2012	WT/Let/850
Saudi Arabia, Kingdom of.....	11 Nov 2005	11 Dec 2005	WT/Let/503
Seychelles (Signature subject to ratification)	10 Dec 2014		WT/Let/1031
Ratification.....	27 Mar 2015	26 Apr 2015	WT/Let/1036
Chinese Taipei			
(Signature subject to ratification).....	12 Nov 2001		WT/Let/409
Ratification.....	2 Dec 2001	1 Jan 2002	WT/Let/411
Tajikistan (Signature subject to ratification)	10 Dec 2012		WT/Let/871
Ratification.....	31 Jan 2013	2 Mar 2013	WT/Let/878

¹¹³ [WT/Let/368](#).

¹¹⁴ [WT/Let/242](#).

¹¹⁵ Papua New Guinea became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹¹⁶ Qatar became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹¹⁷ Saint Kitts and Nevis became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Tonga (Signature subject to ratification)	15 Dec 2005		WT/Let/505
Ratification.....	27 Jun 2007	27 Jul 2007	WT/Let/579
Ukraine (Signature subject to ratification)	5 Feb 2008		
Ratification.....	16 Apr 2008	16 May 2008	WT/Let/616
United Arab Emirates ¹¹⁸	11 Mar 1996	10 Apr 1996	WT/Let/70
Article 20.1 of the Agreement on Customs Valuation: The United Arab Emirates shall delay the application of the provisions of the Agreement on the Implementation of Article VII of GATT 1994 for a period of five years from its membership of the WTO, i.e. until 9 April 2001. Article 20.2 of Agreement on Customs Valuation: The United Arab Emirates shall delay the application of Paragraph 2(b)(iii) of Article 1 and Article 6 of the Agreement on the Implementation of Article VII of GATT 1994 for a period of three years following its implementation of the Agreement. Article III of the Agreement on Customs Valuation: The Government of the United Arab Emirates reserves the right to provide that the relevant provisions of Article 4 of the Agreement on Implementation of Article VII of GATT 1994 shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. Furthermore, the Government of the UAE reserves the right to provide that Paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the note thereto whether or not the importer so requests. Article 2.2(a) of the Agreement on Import Licensing Procedures: The United Arab Emirates shall delay the application of the provisions of sub-paragraphs a(ii) and a(iii) of Article 2.2 of the Agreement on Import Licensing Procedures for a	WT/Let/72		

¹¹⁸ United Arab Emirates became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
period of two years from its Membership of the WTO, i.e. until 9 April 1998. ¹¹⁹			
Vanuatu (Signature subject to ratification).....	26 Oct 2011		WT/Let/836
Ratification.....	25 Jul 2012	24 Aug 2012	WT/Let/861
Viet Nam (Signature subject to ratification).....	7 Nov 2006		
Ratification.....	12 Dec 2006	11 Jan 2007	WT/Let/552
Yemen (Signature subject to ratification).....	4 Dec 2013		WT/Let/918
Ratification.....	27 May 2014	26 Jun 2014	WT/Let/943

¹¹⁹ [WT/Let/72](#).

**Protocol on the Accession of the Islamic Republic of Afghanistan
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Nairobi on 17 December 2015

Entry into force: 29 July 2016¹²⁰

Text: WTO Treaty Series No. 52, [WT/Let/1176](#), [WT/L/974](#)

UN Registration: 25 April 2018, [31874](#), [No. 68490](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Islamic Republic of Afghanistan until 30 June 2016.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Islamic Republic of Afghanistan.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Islamic Republic of Afghanistan thereto pursuant to paragraph 7 to each Member of the WTO and to the Islamic Republic of Afghanistan.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Afghanistan (Signature subject to ratification)...	17 Dec 2015		WT/Let/1119
Ratification.....	29 Jun 2016	29 Jul 2016	WT/Let/1176

¹²⁰ See [WT/Let/1176](#).

**Protocol of Accession of Albania
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 17 July 2000

Entry into force: 8 September 2000¹²¹

Text: WTO Treaty Series No. 21, [WTO BISD 2000 Vol. 6/3-4](#), [WT/Let/358](#), [WT/ACC/ALB/52](#),
[WT/ACC/ALB/53](#)

UN Registration: 24 January 2001, [31874](#), [No. 47455](#)

UNTS: [2134 UNTS 738](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Albania until 31 December 2000.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Albania.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Albania (Signature subject to ratification).....	17 Jul 2000		WT/Let/347
Ratification.....	9 Aug 2000	8 Sep 2000	WT/Let/353

¹²¹ See [WT/Let/353](#).

**Protocol on the Accession of the Republic of Armenia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 10 December 2002

Entry into force: 5 February 2003¹²²

Text: WTO Treaty Series No. 30, [WTO BISD 2002 Vol. 8/3-4](#), [WT/Let/436](#), [WT/L/506](#)

UN Registration: 8 August 2005, [31874](#), [No. 52611](#)

UNTS: [2331 UNTS 195](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Republic of Armenia until 10 May 2003.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Republic of Armenia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Republic of Armenia thereto pursuant to paragraph 7 to each Member of the WTO and to the Republic of Armenia.

...

¹²² See [WT/Let/436](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Armenia (Signature subject to ratification).....	10 Dec 2002		WT/Let/434
Ratification	6 Jan 2003	5 Feb 2003	WT/Let/436
The Republic of Armenia accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. The Republic of Armenia assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.			S/C/N/232

**Protocol for the Accession of the Republic of Bulgaria
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 2 October 1996

Entry into force: 1 December 1996¹²³

Text: WTO Treaty Series No. 12, [WTO BISD 1996 Vol. 2/13-14](#), [WT/Let/132](#), [WT/ACC/BGR/6](#),
[WT/ACC/BGR/7](#)

UN Registration: 23 March 1999, [31874](#), [No. 45462](#)

UNTS: [2057 UNTS 131](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Bulgaria until 30 April 1997.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Bulgaria thereto pursuant to paragraph 7 to each Member of the WTO and to Bulgaria.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Bulgaria (Signature subject to ratification)	2 Oct 1996		WT/Let/113
Ratification.....	1 Nov 1996	1 Dec 1996	WT/Let/117

¹²³ See [WT/Let/117](#).

**Protocol on the Accession of the Republic of Cape Verde¹²⁴
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 18 December 2007

Entry into force: 23 July 2008¹²⁵

Text: WTO Treaty Series No. 38, [WT/Let/629](#), [WT/L/715](#)

UN Registration: 27 April 2010, [A-31874](#), [No. 59522](#)

UNTS: [2668 UNTS 106](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Republic of Cape Verde until 30 June 2008.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Republic of Cape Verde.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Republic of Cape Verde thereto pursuant to paragraph 9 to each Member of the WTO and to the Republic of Cape Verde.

...

¹²⁴ As of October 2013, "Cabo Verde".

¹²⁵ See [WT/Let/624](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Cabo Verde ¹²⁶ (Signature subject to ratification).	18 Dec 2007		
Ratification.....	23 Jun 2008	23 Jul 2008	WT/Let/624

¹²⁶ Formerly "Cape Verde".

**Protocol on the Accession of the Kingdom of Cambodia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Cancún on 11 September 2003

Entry into force: 13 October 2004¹²⁷

Text: WTO Treaty Series No. 31, WTO BISD 2003 Vol. 9/5-6, [WT/Let/480](#), [WT/MIN\(03\)/18](#)

UN Registration: 8 August 2005, [A-31874](#), [No. 52612](#)

UNTS: [2331 UNTS 196](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Kingdom of Cambodia until 31 March 2004.¹²⁸

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Kingdom of Cambodia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Kingdom of Cambodia thereto pursuant to paragraph 7 to each Member of the WTO and to the Kingdom of Cambodia.

...

¹²⁷ See [WT/Let/480](#).

¹²⁸ By decision of 11 February 2004, the General Council approved an extension of the time-limit for acceptance of the Protocol to 30 September 2004 ([WT/L/561](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Cambodia (Signature subject to ratification)	12 Sep 2003		WT/Let/450
Ratification.....	13 Sep 2004	13 Oct 2004	WT/Let/480

**Protocol of Accession of the People's Republic of China
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Doha on 10 November 2001

Entry into force: 11 December 2001¹²⁹

Text: WTO Treaty Series No. 26, [WTO BISD 2001 Vol. 7/5-114](#), [WT/Let/417](#), [WT/L/432](#)

UN Registration: 15 May 2002, [31874](#), [No. 48895](#)

UNTS: [2182 UNTS 138](#)

Relevant clauses

...

Part III – Final Provisions

Paragraph 1

This Protocol shall be open for acceptance, by signature or otherwise, by China until 1 January 2002.

Paragraph 2

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 3

This Protocol shall be deposited with the Director-General of the WTO. The Director-General shall promptly furnish a certified copy of this Protocol and a notification of acceptance by China thereof, pursuant to paragraph 1 of Part III of this Protocol, to each WTO Member and to China.

...

¹²⁹ See [WT/Let/408](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
China (Signature subject to ratification)	11 Nov 2001		
Ratification.....	11 Nov 2001	11 Dec 2001	WT/Let/408

**Protocol of Accession of Croatia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 17 July 2000

Entry into force: 30 November 2000¹³⁰

Text: WTO Treaty Series No. 22, [WTO BISD 2000 Vol. 6/4-6](#), [WT/Let/360](#), [WT/ACC/HRV/60](#),
[WT/ACC/HRV/61](#)

UN Registration: 24 January 2001, [31874](#), [No. 47451](#)

UNTS: [2134 UNTS 650](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Croatia until 31 October 2000.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Croatia.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Croatia (Signature subject to ratification)	17 Jul 2000		WT/Let/348
Ratification.....	31 Oct 2000	30 Nov 2000	WT/Let/359

¹³⁰ See [WT/Let/359](#).

**Protocol for the Accession of the Republic of Ecuador
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 16 August 1995

Entry into force: 21 January 1996¹³¹

Text: WTO Treaty Series No. 2, [WTO BISD 1995 Vol. 1/4-6](#), [WT/Let/34](#), [WT/ACC/ECU/5](#),
[WT/ACC/ECU/6](#)

UN Registration: 25 June 1996, [31874](#), No. 42569

UNTS: [1928 UNTS 403](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Ecuador until 31 December 1995.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and to Ecuador.

...

¹³¹ See [WT/Let/53](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Ecuador (Signature subject to ratification).....	27 Sep 1995		WT/Let/32
Ratification.....	22 Dec 1995	21 Jan 1996	WT/Let/53
The Government of Ecuador wishes to delay application and reserves its rights in accordance with the provisions concerning special and differential treatment for developing country Members not party to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade done on 12 April 1979, in keeping with the provisions of Article 20, paragraphs 1 and 2, of the WTO Agreement on Customs Valuation, as well as Annex III, paragraphs 3 and 4 of that Agreement.			WT/Let/72

**Protocol of Accession of Estonia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 21 May 1999

Entry into force: 13 November 1999¹³²

Text: WTO Treaty Series No. 18, [WTO BISD 1999 Vol. 5/5-6](#), [WT/Let/311](#), [WT/ACC/EST/29](#),
[WT/ACC/EST/30](#)

UN Registration: 24 January 2001, [31874](#), [No. 47452](#)

UNTS: [2134 UNTS 669](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Estonia until 31 October 1999.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Estonia.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Estonia (Signature subject to ratification)	21 May 1999		WT/Let/300
Ratification.....	14 Oct 1999	13 Nov 1999	WT/Let/313

¹³² See [WT/Let/313](#).

**Protocol of Accession of Georgia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 6 October 1999

Entry into force: 14 June 2000¹³³

Text: WTO Treaty Series No. 19, [WTO BISD 1999 Vol. 5/7-8](#), [WT/Let/319](#),¹³⁴ [WT/Let/327](#),
[WT/ACC/GEO/32](#), [WT/ACC/GEO/33](#)

UN Registration: 24 January 2001, [31874](#), [No. 47453](#)

UNTS: [2134 UNTS 688](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Georgia until 1 March 2000.¹³⁵

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Georgia.

...

¹³³ See [WT/Let/341](#).

¹³⁴ Technical errors in the authentic text of the Protocol of Accession of Georgia were rectified through a *procès-verbal* done on 21 November 1999. The rectification concerned the omission of pages 8, 22, and 23 of the Spanish version only of the services schedule annexed to the Protocol ([WT/Let/314](#); [WT/Let/319](#)).

¹³⁵ By decision of 13 March 2000, the General Council approved an extension of the time-limit for acceptance of the Protocol to 15 May 2000 ([WT/L/346](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Georgia (Signature subject to ratification).....	6 Oct 1999		WT/Let/312
Ratification.....	15 May 2000	14 Jun 2000	WT/Let/341

**Protocol of Accession of Grenada
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 15 November 1995

Entry into force: 22 February 1996¹³⁶

Text: WTO Treaty Series No. 6, [WTO BISD 1995 Vol. 1/6-7](#), [WT/Let/61](#), [WT/L/30](#),¹³⁷ [WT/L/96](#),
[WT/L/97](#)

UN Registration: 25 June 1996, [31874](#), No. 42573

UNTS: [1928 UNTS 432](#)

Relevant clauses

...

Paragraph 6

This Protocol shall be open for acceptance, by signature or otherwise, by Grenada until 90 days after its approval by the General Council.

Paragraph 7

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 8

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 6 to each member of the WTO and to Grenada.

...

¹³⁶ See [WT/Let/59](#).

¹³⁷ Grenada gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Grenada were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council.

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Grenada ¹³⁸	23 Jan 1996	22 Feb 1996	WT/Let/59

¹³⁸ Grenada became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

**Protocol of Accession of the Hashemite Kingdom of Jordan
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 17 December 1999

Entry into force: 11 April 2000¹³⁹

Text: WTO Treaty Series No. 20, [WTO BISD 1999 Vol. 5/10-11](#), [WT/Let/335](#), [WT/ACC/JOR/33](#),
[WT/ACC/JOR/35](#)

UN Registration: 24 January 2001, [31874](#), [No. 47456](#)

UNTS: [2134 UNTS 706](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Jordan until 31 March 2000.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Jordan.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Jordan (Signature subject to ratification)	17 Dec 1999		WT/Let/323
Acceptance	12 Mar 2000	11 Apr 2000	WT/Let/333

¹³⁹ See [WT/Let/333](#).

**Protocol on the Accession of the Republic of Kazakhstan
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 27 July 2015

Entry into force: 30 November 2015¹⁴⁰

Text: WTO Treaty Series No. 49, [WT/Let/1130](#), [WT/L/957](#)

UN Registration: 25 April 2018, [31874](#), [No. 68491](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

7. This Protocol shall be open for acceptance, by signature or otherwise, by Kazakhstan until 31 October 2015 or such later date as may be decided by the General Council.

Paragraph 8

8. This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Kazakhstan.

Paragraph 9

9. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Kazakhstan thereto pursuant to paragraph 7 to each Member of the WTO and to Kazakhstan.

...

¹⁴⁰ See [WT/Let/1093](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Kazakhstan (Signature subject to ratification)	27 Jul 2015		WT/Let/1057
Ratification	31 Oct 2015	30 Nov 2015	WT/Let/1093

**Protocol of Accession of the Kyrgyz Republic
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 14 October 1998

Entry into force: 20 December 1998¹⁴¹

Text: WTO Treaty Series No. 16, [WTO BISD 1998 Vol. 4/5-6](#), [WT/Let/296](#), [WT/ACC/KGZ/28](#),
[WT/ACC/KGZ/29](#)

UN Registration: 14 July 1999, [31874](#), [No. 45972](#)

UNTS: [2073 UNTS 119](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Kyrgyz Republic until 1 December 1998.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and the Kyrgyz Republic.

...

¹⁴¹ See [WT/Let/262](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Kyrgyz Republic			
(Signature subject to ratification).....	14 Oct 1998		WT/Let/245
Ratification	20 Nov 1998	20 Dec 1998	WT/Let/262

**Protocol on the Accession of the Lao People's Democratic Republic
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 26 October 2012

Entry into force: 2 February 2013¹⁴²

Text: WTO Treaty Series No. 44, [WT/Let/876](#), [WT/L/865](#)

UN Registration: 20 March 2015, [31874](#), [No. 65111](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Lao People's Democratic Republic until 24 April 2013.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Lao People's Democratic Republic.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Lao People's Democratic Republic thereto pursuant to paragraph 7 to each Member of the WTO and to the Lao People's Democratic Republic.

...

¹⁴² See [WT/Let/872](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Lao People's Democratic Republic			
(Signature subject to ratification).....	26 Oct 2012		WT/Let/869
Ratification	3 Jan 2013	2 Feb 2013	WT/Let/872

**Protocol of Accession of Latvia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 14 October 1998

Entry into force: 10 February 1999¹⁴³

Text: WTO Treaty Series No. 17, [WTO BISD 1998 Vol. 4/7-8](#), [WT/Let/298](#), [WT/ACC/LVA/34](#),
[WT/ACC/LVA/35](#)

UN Registration: 14 July 1999, [31874](#), [No. 45971](#)

UNTS: [2073 UNTS 127](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Latvia until 1 May 1999.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and Latvia.

...

¹⁴³ See [WT/Let/281](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Latvia (Signature subject to ratification)	14 Oct 1998		WT/Let/246
Ratification	11 Jan 1999	10 Feb 1999	WT/Let/281

**Protocol on the Accession of the Republic of Liberia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Nairobi on 16 December 2015

Entry into force: 14 July 2016¹⁴⁴

Text: WTO Treaty Series No. 51, [WT/Let/1171](#), [WT/MIN\(15\)/38](#), [WT/L/973](#)

UN Registration: 25 April 2018, [A-31874](#), [No. 68492](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Liberia until 15 June 2016 or such later date as may be decided by the Ministerial Council.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Liberia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Liberia thereto pursuant to paragraph 7 to each Member of the WTO and to Liberia.

...

¹⁴⁴ See [WT/Let/1171](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Liberia (Signature subject to ratification)	16 Dec 2015		WT/Let/1118
Ratification.....	14 Jun 2016	14 Jul 2016	WT/Let/1171

**Protocol of Accession of Lithuania
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 8 December 2000

Entry into force: 31 May 2001¹⁴⁵

Text: WTO Treaty Series No. 24, [WTO BISD 2000 Vol. 6/8-9](#), [WT/Let/378](#), [WT/Let/389](#),¹⁴⁶
[WT/ACC/LTU/53](#), [WT/ACC/LTU/54](#)

UN Registration: 17 June 2002, [A-31874](#), [No. 48988](#)

UNTS: [2185 UNTS 586](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Lithuania until 1 May 2001.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and Lithuania.

...

¹⁴⁵ See [WT/Let/393](#).

¹⁴⁶ Technical errors in the authentic text of the Protocol of Accession of Lithuania were rectified through a *procès-verbal* done on 6 April 2001. The rectification concerned certain tariff lines in the goods schedule annexed to the Protocol ([WT/Let/380](#); [WT/Let/380/Corr.1](#); [WT/Let/389](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Lithuania (Signature subject to ratification)	8 Dec 2000		WT/Let/364
Ratification.....	1 May 2001	31 May 2001	WT/Let/393

**Protocol of Accession of the Republic of Moldova
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 8 May 2001

Entry into force: 26 July 2001¹⁴⁷

Text: WTO Treaty Series No. 25, [WTO BISD 2001 Vol. 7/115-116](#), [WT/Let/410](#),
[WT/ACC/MOL/39](#), [WT/ACC/MOL/40](#)

UN Registration: 17 June 2002, [A-31874](#), [No. 48987](#)

UNTS: [2185 UNTS 580](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Moldova until 1 July 2001.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Moldova.

...

¹⁴⁷ See [WT/Let/399](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Moldova, Republic of			
(Signature subject to ratification)	8 May 2001		WT/Let/395
Ratification.....	26 Jun 2001	26 July 2001	WT/Let/399

**Protocol for the Accession of Mongolia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 18 July 1996

Entry into force: 29 January 1997¹⁴⁸

Text: WTO Treaty Series No. 11, [WTO BISD 1996 Vol. 2/14-16](#), [WT/Let/109](#), [WT/Let/125](#),¹⁴⁹
[WT/ACC/MNG/10](#), [WT/ACC/MNG/11](#)

UN Registration: 23 March 1999, [A-31874](#), [No. 45463](#)

UNTS: [2057 UNTS 140](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Mongolia until 31 December 1996.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Mongolia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Mongolia thereto pursuant to paragraph 7 to each Member of the WTO and to Mongolia.

...

¹⁴⁸ See [WT/Let/130](#).

¹⁴⁹ Technical errors in the authentic text of the Protocol of Accession of Mongolia were rectified through a *procès-verbal* done on 28 November 1996. The rectification concerned certain tariff lines in the goods schedule annexed to the Protocol ([WT/Let/115](#); [WT/Let/125](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Mongolia (Signature subject to ratification).....	19 Jul 1996		WT/Let/100
Ratification.....	30 Dec 1996	29 January 1997	WT/Let/130

**Protocol on the Accession of Montenegro
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 17 December 2011

Entry into force: 29 April 2012¹⁵⁰

Text: WTO Treaty Series No. 42, [WT/Let/857](#), [WT/MIN\(11\)/28](#), [WT/L/841](#)

UN Registration: 15 October 2012, [A-31874](#), [No. 62596](#)

UNTS: [2874 UNTS 175](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Montenegro until 31 March 2012.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Montenegro.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Montenegro thereto pursuant to paragraph 7 to each Member of the WTO and to Montenegro.

...

¹⁵⁰ See [WT/Let/849](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Montenegro (Signature subject to ratification)	17 Dec 2011		WT/Let/842
Ratification.....	30 Mar 2012	29 Apr 2012	WT/Let/849

**Protocol on the Accession of the Kingdom of Nepal
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Cancún on 11 September 2003

Entry into force: 23 April 2004¹⁵¹

Text: WTO Treaty Series No. 32, WTO BISD 2003 Vol. 9/7-8, [WT/Let/464](#), [WT/MIN\(03\)/19](#)

UN Registration: 8 August 2005, [31874](#), [No. 52613](#)

UNTS: [2331 UNTS 196](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Kingdom of Nepal until 31 March 2004.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Kingdom of Nepal.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Kingdom of Nepal thereto pursuant to paragraph 7 to each Member of the WTO and to the Kingdom of Nepal.

...

¹⁵¹ See [WT/Let/464](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Nepal (Signature subject to ratification).....	12 Sep 2003		WT/Let/449
Ratification.....	24 Mar 2004	23 April 2004	WT/Let/464

**Protocol of Accession of the Sultanate of Oman
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 10 October 2000

Entry into force: 9 November 2000¹⁵²

Text: WTO Treaty Series No. 23, [WTO BISD 2000 Vol. 6/6-8](#), [WT/Let/369](#), [WT/ACC/OMN/27](#),
[WT/ACC/OMN/28](#)

UN Registration: 24 January 2001, [31874](#), [No. 47454](#)

UNTS: [2134 UNTS 721](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Oman until 31 October 2000.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Oman.

...

¹⁵² See [WT/Let/357](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Oman	10 Oct 2000	9 Nov 2000	WT/Let/357 WT/Let/368
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:			
Paragraph 3 of Annex III to the Agreement:			
The Government of the Sultanate of Oman reserves the right to provide that the relevant provisions of Article 4 of the Agreement on Customs Valuation shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.			
Paragraph 4 of Annex III to the Agreement:			
The Government of the Sultanate of Oman reserves the right to provide that paragraph 2 of Article 5 of the Agreement on Customs Valuation shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests. ¹⁵³			

¹⁵³ [WT/Let/368](#).

**Protocol for the Accession of the Republic of Panama
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 2 October 1996

Entry into force: 6 September 1997¹⁵⁴

Text: WTO Treaty Series No. 13, [WTO BISD 1996 Vol. 2/16-17](#), [WT/Let/133](#),
[WT/ACC/PAN/20](#), [WT/ACC/PAN/21](#)

UN Registration: 23 March 1999, [31874](#), [No. 45461](#)

UNTS: [2057 UNTS 122](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Panama until 30 June 1997.¹⁵⁵

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each Member of the WTO and to Panama.

...

¹⁵⁴ See [WT/Let/161](#).

¹⁵⁵ By decision of 30 June 1997, the General Council approved an extension of the time-limit for acceptance of the Protocol to 31 October 1997 ([WT/ACC/PAN/23](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Panama (Signature subject to ratification).....	2 Oct 1996		WT/Let/114
Ratification.....	7 Aug 1997	6 Sep 1997	WT/Let/161
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994: The Government of Panama reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when customs authorities agree to the request to reverse the order of Articles 5 and 6. ¹⁵⁶			WT/Let/242

¹⁵⁶ [WT/Let/242](#).

**Protocol of Accession of Papua New Guinea
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 15 November 1995

Entry into force: 9 June 1996¹⁵⁷

Text: WTO Treaty Series No. 8, [WTO BISD 1995 Vol. 1/7-9](#), [WT/Let/63](#), [WT/L/30](#),¹⁵⁸ [WT/L/98](#),
[WT/L/99](#)

UN Registration: 25 June 1996, [31874](#), No. 42574

UNTS: [1928 UNTS 440](#)

Relevant clauses

...

Paragraph 6

This Protocol shall be open for acceptance, by signature or otherwise, by Papua New Guinea until 90 days after its approval by the General Council.¹⁵⁹

Paragraph 7

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 8

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 6 to each member of the WTO and to Papua New Guinea.

...

¹⁵⁷ See [WT/Let/84](#).

¹⁵⁸ Papua New Guinea gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Papua New Guinea were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council.

¹⁵⁹ By decision of 6 February 1996, the General Council approved an extension of the time-limit for acceptance of the Protocol to 13 May 1996 ([WT/L/130](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Papua New Guinea ¹⁶⁰	10 May 1996	9 Jun 1996	WT/Let/84

¹⁶⁰ Papua New Guinea became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

**Protocol of Accession of the State of Qatar
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 15 November 1995

Entry into force: 13 January 1996¹⁶¹

Text: WTO Treaty Series No. 9, [WTO BISD 1995 Vol. 1/9-11](#), [WT/Let/64](#), [WT/L/30](#),¹⁶²
[WT/L/100](#), [WT/L/101](#)

UN Registration: 25 June 1996, [31874](#), No. 42571

UNTS: [1928 UNTS 416](#)

Relevant clauses

...

Paragraph 6

This Protocol shall be open for acceptance, by signature or otherwise, by the State of Qatar until 90 days after its approval by the General Council.

Paragraph 7

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 8

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 6 to each member of the WTO and to the State of Qatar.

...

¹⁶¹ See [WT/Let/46](#).

¹⁶² Qatar gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Qatar were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council.

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Qatar ¹⁶³	14 Dec 1995	13 Jan 1996	WT/Let/46

¹⁶³ Qatar became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

**Protocol on the Accession of the Russian Federation
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 16 December 2011

Entry into force: 22 August 2012¹⁶⁴

Text: WTO Treaty Series No. 40, [WT/Let/860](#), [WT/MIN\(11\)/SR/3](#),¹⁶⁵ [WT/MIN\(11\)/24](#),
[WT/L/839](#)

UN Registration: 15 October 2012, [31874](#), [No. 62598](#)

UNTS: [2874 UNTS 176](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Russian Federation within a period of 220 days from the approval of the Protocol of Accession of the Russian Federation.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Russian Federation.

¹⁶⁴ See [WT/Let/860](#).

¹⁶⁵ Before taking up the accession package of the Russian Federation, the Chairman of the Eighth Session stated the following for note by the WTO Ministerial Conference: "In adopting the Decision on the Accession of the Russian Federation, it is understood that only the Protocol on the Accession of the Russian Federation is authentic in the three official WTO languages, while the Report of the Working Party on the Accession of the Russian Federation and Schedules are authentic in English only." ([WT/MIN\(11\)/SR/3](#), paragraphs 6, 9 and 10).

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Russian Federation thereto pursuant to paragraph 7 to each member of the WTO and to the Russian Federation.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Russian Federation			
(Signature subject to ratification)	16 Dec 2011		WT/Let/840
Ratification.....	23 Jul 2012	22 Aug 2012	WT/Let/860

**Protocol of Accession of Saint Kitts and Nevis
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 15 November 1995

Entry into force: 21 February 1996¹⁶⁶

Text: WTO Treaty Series No. 7, [WTO BISD 1995 Vol. 1/11-13](#), [WT/Let/62](#), [WT/L/30](#),¹⁶⁷
[WT/L/94](#), [WT/L/95](#)

UN Registration: 25 June 1996, [31874](#), No. 42572

UNTS: [1928 UNTS 424](#)

Relevant clauses

...

Paragraph 6

This Protocol shall be open for acceptance, by signature or otherwise, by Saint Kitts and Nevis until 90 days after its approval by the General Council.

Paragraph 7

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 8

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 6 to each member of the WTO and to Saint Kitts and Nevis.

...

¹⁶⁶ See [WT/Let/58](#).

¹⁶⁷ Saint Kitts and Nevis gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Saint Kitts and Nevis were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council.

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Saint Kitts and Nevis ¹⁶⁸	22 Jan 1996	21 Feb 1996	WT/Let/58

¹⁶⁸ Saint Kitts and Nevis became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

**Protocol on the Accession of Samoa
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 17 December 2011

Entry into force: 10 May 2012¹⁶⁹

Text: WTO Treaty Series No. 41, [WT/Let/856](#), [WT/MIN\(11\)/27](#), [WT/L/840](#)

UN Registration: 15 October 2012, [31874](#), [No. 62597](#)

UNTS: [2874 UNTS 176](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Samoa until 15 June 2012.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Samoa.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Samoa thereto pursuant to paragraph 7 to each member of the WTO and to Samoa.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Samoa (Signature subject to ratification).....	17 Dec 2011		WT/Let/841
Ratification.....	10 Apr 2012	10 May 2012	WT/Let/850

¹⁶⁹ See [WT/Let/850](#).

**Protocol on the Accession of the Kingdom of Saudi Arabia
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 11 November 2005

Entry into force: 11 December 2005¹⁷⁰

Text: WTO Treaty Series No. 33, [WTO BISD 2005 Vol. 11/5-6](#), [WT/Let/510](#), [WT/L/627](#)

UN Registration: 14 March 2007, [31874](#), [No. 55083](#)

UNTS: [2422 UNTS 171](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Kingdom of Saudi Arabia until 31 December 2005.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Kingdom of Saudi Arabia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Kingdom of Saudi Arabia thereto pursuant to paragraph 9 to each Member of the WTO and to the Kingdom of Saudi Arabia.

...

¹⁷⁰ See [WT/Let/503](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Saudi Arabia, Kingdom of.....	11 Nov 2005	11 Dec 2005	WT/Let/503

**Protocol on the Accession of the Republic of Seychelles
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 10 December 2014

Entry into force: 26 April 2015¹⁷¹

Text: WTO Treaty Series No. 48, [WT/Let/1040](#), [WT/L/944](#)

UN Registration: 25 April 2018, [31874](#), [No. 68493](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Seychelles until 1 June 2015 or such later date as may be decided by the General Council.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Seychelles.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Seychelles thereto pursuant to paragraph 7 to each Member of the WTO and to Seychelles.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Seychelles (Signature subject to ratification).....	10 Dec 2014		WT/Let/1031
Ratification.....	27 Mar 2015	26 Apr 2015	WT/Let/1036

¹⁷¹ See [WT/Let/1036](#).

Protocol of Accession of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu to the Marrakesh Agreement Establishing the World Trade Organization

Done at Doha on 11 November 2001

Entry into force: 1 January 2002¹⁷²

Text: WTO Treaty Series No. 27, [WTO BISD 2001 Vol. 7/117-122](#), [WT/Let/418](#), [WT/L/433](#)

Relevant clauses

...

Paragraph 9

This Protocol shall be open for acceptance, by signature or otherwise, by Chinese Taipei until 31 March 2002.

Paragraph 10

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Chinese Taipei.

Paragraph 11

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Chinese Taipei thereto pursuant to paragraph 9 to each Member of the WTO and to Chinese Taipei.

...

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Chinese Taipei			
(Signature subject to ratification).....	12 Nov 2001		WT/Let/409
Ratification.....	2 Dec 2001	1 Jan 2002	WT/Let/411

¹⁷² See [WT/Let/411](#).

**Protocol on the Accession of the Republic of Tajikistan
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 10 December 2012

Entry into force: 2 March 2013¹⁷³

Text: WTO Treaty Series No. 45, [WT/Let/879](#), [WT/L/872](#)

UN Registration: 15 October 2014, [31874](#), [No. 65112](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Republic of Tajikistan until 7 June 2013 or such later date as may be decided by the General Council.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Republic of Tajikistan.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Republic of Tajikistan thereto pursuant to paragraph 7 to each Member of the WTO and to the Republic of Tajikistan.

...

¹⁷³ See [WT/Let/878](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Tajikistan (Signature subject to ratification).....	10 Dec 2012		WT/Let/871
Ratification.....	31 Jan 2013	2 March 2013	WT/Let/878

**Protocol of Accession of the former Yugoslav Republic of Macedonia¹⁷⁴
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 15 October 2002

Entry into force: 4 April 2003¹⁷⁵

Text: WTO Treaty Series No. 29, [WTO BISD 2002 Vol. 8/5-6](#), [WT/Let/439](#), [WT/L/494](#)

UN Registration: 8 August 2005, [31874](#), [No. 52610](#)

UNTS: [2331 UNTS 195](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Former Yugoslav Republic of Macedonia until 31 March 2003.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Former Yugoslav Republic of Macedonia.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Former Yugoslav Republic of Macedonia thereto pursuant to paragraph 9 to each Member of the WTO and to the Former Yugoslav Republic of Macedonia.

...

¹⁷⁴ As of February 2019, "North Macedonia".

¹⁷⁵ See [WT/Let/439](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
North Macedonia ¹⁷⁶			
(Signature subject to ratification).....	15 Oct 2002		WT/Let/430
Ratification.....	5 Mar 2003	4 Apr 2003	WT/Let/439

¹⁷⁶ Formerly "the former Yugoslav Republic of Macedonia".

**Protocol on the Accession of the Kingdom of Tonga
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Hong Kong on 15 December 2005

Entry into force: 27 July 2007¹⁷⁷

Text: WTO Treaty Series No. 36, [WTO BISD 2005 Vol. 11/7-8](#), [WT/Let/580](#), [WT/L/644](#)

UN Registration: 23 May 2008, [31874](#), [No. 56673](#)

UNTS: [2518 UNTS 109](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Kingdom of Tonga until 31 July 2006.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Kingdom of Tonga.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Kingdom of Tonga thereto pursuant to paragraph 9 to each Member of the WTO and to the Kingdom of Tonga.

...

¹⁷⁷ See [WT/Let/579](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Tonga (Signature subject to ratification)	15 Dec 2005		WT/Let/505
Ratification.....	27 Jun 2007	27 Jul 2007	WT/Let/579

**Protocol on the Accession of Ukraine
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 5 February 2008

Entry into force: 16 May 2008¹⁷⁸

Text: WTO Treaty Series No. 37, [WT/Let/618](#),¹⁷⁹ [WT/Let/622](#), [WT/L/718](#)

UN Registration: 27 April 2010, [31874](#), [No. 59523](#)

UNTS: [2668 UNTS 111](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Ukraine until 4 July 2008.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Ukraine.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Ukraine thereto pursuant to paragraph 9 to each Member of the WTO and to Ukraine.

...

¹⁷⁸ See [WT/Let/616](#).

¹⁷⁹ Technical errors in the authentic text of the Protocol of Accession of Ukraine were rectified through a *procès-verbal* done on 15 May 2008. The rectification concerned certain tariff lines in the goods schedule annexed to the Protocol ([WT/Let/615](#); [WT/Let/618](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Ukraine (Signature subject to ratification)	5 Feb 2008		
Ratification.....	16 Apr 2008	16 May 2008	WT/Let/616

**Protocol for the Accession of the United Arab Emirates
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 6 February 1996

Entry into force: 10 April 1996¹⁸⁰

Text: WTO Treaty Series No. 10, [WTO BISD 1996 Vol. 2/18-19](#), [WT/Let/131](#), [WT/L/30](#),¹⁸¹
[WT/Let/102](#),¹⁸² [WT/L/128](#), [WT/L/129](#)

UN Registration: 24 January 2001, [31874](#), [No. 47450](#)

UNTS: [2134 UNTS 642](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the United Arab Emirates until 90 days after its approval by the General Council.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereof pursuant to paragraph 7 to each member of the WTO and to the United Arab Emirates.

...

¹⁸⁰ See [WT/Let/70](#).

¹⁸¹ The United Arab Emirates gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of the United Arab Emirates were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council.

¹⁸² Technical errors in the authentic text of the Protocol of Accession of the United Arab Emirates were rectified through a *procès-verbal* done on 2 August 1996. The rectification concerned the replacement of pages 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21 of the Protocol, concerning the goods schedule ([WT/Let/75](#); [WT/Let/102](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
United Arab Emirates ¹⁸³	11 Mar 1996	10 Apr 1996	WT/Let/70
Article 20.1 of the Agreement on Customs Valuation:			WT/Let/72
<p>The United Arab Emirates shall delay the application of the provisions of the Agreement on the Implementation of Article VII of GATT 1994 for a period of five years from its membership of the WTO, i.e. until 9 April 2001.</p>			
<p>Article 20.2 of Agreement on Customs Valuation:</p>			
<p>The United Arab Emirates shall delay the application of Paragraph 2(b)(iii) of Article 1 and Article 6 of the Agreement on the Implementation of Article VII of GATT 1994 for a period of three years following its implementation of the Agreement.</p>			
<p>Article III of the Agreement on Customs Valuation:</p>			
<p>The Government of the United Arab Emirates reserves the right to provide that the relevant provisions of Article 4 of the Agreement on Implementation of Article VII of GATT 1994 shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. Furthermore, the Government of the UAE reserves the right to provide that Paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the note thereto whether or not the importer so requests.</p>			
<p>Article 2.2(a) of the Agreement on Import Licensing Procedures:</p>			
<p>The United Arab Emirates shall delay the application of the provisions of subparagraphs a(ii) and a(iii) of Article 2.2 of the Agreement on Import Licensing Procedures for a period of two years from its Membership of the WTO, i.e. until 9 April 1998.¹⁸⁴</p>			

**Protocol on the Accession of Vanuatu
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 26 October 2011

Entry into force: 24 August 2012¹⁸⁵

Text: WTO Treaty Series No. 39, [WTO BISD 2006 Vol. 12/5-6](#), [WT/Let/861](#), [WT/L/823](#)

UN Registration: 15 October 2012, [31874](#), [No. 62599](#)

UNTS: [2874 UNTS 177](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by Vanuatu until 31 December 2011.¹⁸⁶

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Vanuatu.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Vanuatu thereto pursuant to paragraph 9 to each Member of the WTO and to Vanuatu.

...

¹⁸³ The United Arab Emirates became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹⁸⁴ [WT/Let/72](#).

¹⁸⁵ See [WT/Let/861](#).

¹⁸⁶ By decision of 25 July 2012, the General Council decided to reopen the Protocol for acceptance by Vanuatu until 31 December 2012 ([WT/L/862](#)).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Vanuatu (Signature subject to ratification).....	26 Oct 2011		WT/Let/836
Ratification.....	25 Jul 2012	24 Aug 2012	WT/Let/861

**Protocol on the Accession of the Socialist Republic of Viet Nam
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Geneva on 7 November 2006

Entry into force: 11 January 2007¹⁸⁷

Text: WTO Treaty Series No. 35, [WT/Let/552](#), [WT/L/662](#)

UN Registration: 14 March 2007, [31874](#), [No. 55082](#)

UNTS: [2422 UNTS 181](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Socialist Republic of Viet Nam until 30 June 2007.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Socialist Republic of Viet Nam.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Socialist Republic of Viet Nam thereto pursuant to paragraph 9 to each Member of the WTO and to the Socialist Republic of Viet Nam.

...

¹⁸⁷ See [WT/Let/552](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Viet Nam (Signature subject to ratification).....	7 Nov 2006		
Ratification.....	12 Dec 2006	11 Jan 2007	WT/Let/552

**Protocol on the Accession of the Republic of Yemen
to the Marrakesh Agreement Establishing the World Trade Organization**

Done at Bali on 4 December 2013

Entry into force: 26 June 2014¹⁸⁸

Text: WTO Treaty Series No. 46, [WT/Let/979](#), [WT/L/905](#)

UN Registration: 15 October 2014, [31874](#), [No. 65113](#)

UNTS: [not yet determined](#)

Relevant clauses

...

Paragraph 7

This Protocol shall be open for acceptance, by signature or otherwise, by the Republic of Yemen until 2 June 2014 or such later date as may be decided by the Ministerial Conference.

Paragraph 8

This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Republic of Yemen.

Paragraph 9

This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Republic of Yemen thereto pursuant to paragraph 7 to each Member of the WTO and to the Republic of Yemen.

...

¹⁸⁸ See [WT/Let/943](#).

Accession

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Yemen (Signature subject to ratification).....	4 Dec 2013		WT/Let/918
Ratification.....	27 May 2014	26 Jun 2014	WT/Let/943

Multilateral Agreements on Trade in Goods

Procès-verbal to the Marrakesh Protocol Annexed to the General Agreement on Tariffs and Trade 1994, concerning Schedules of Least-developed Countries

Done at Geneva on 21 December 1995

Text: [WTO BISD 1996 Vol. 2/7-8](#), [WT/Let/79](#)¹⁸⁹

UN Registration: 1 August 1997, [31874](#)

UNTS: [1985 UNTS 506](#)

Relevant clauses

...

Considering that in the Ministerial Decision on Measures in Favour of Least-Developed Countries, adopted at Marrakesh on 15 April 1994, least-developed countries were given until 15 April 1995 to submit their schedules as required by Article XI of the Marrakesh Agreement Establishing the World Trade Organization,

Considering that in accordance with the terms of the foregoing Ministerial Decision, Angola, Botswana, Burkina Faso, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mozambique, Rwanda, Sierra Leone, Solomon Islands, Togo and Zaire submitted schedules of concessions and commitments on goods, which are attached to this *Procès-verbal*,

Considering that the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994 provided that "[a]ny schedule submitted in accordance with the Ministerial Decision on Measures in Favour of Least-Developed Countries shall be deemed to be annexed to this Protocol",

¹⁸⁹ During its session of 13 and 15 December 1995, the General Council approved the goods and services schedules of the Solomon Islands, beyond the 15 April 1995 deadline set out in the Marrakesh Decision in Favour of Least-Developed Countries ([WT/GC/M/9](#)).

Considering that the Preparatory Committee for the World Trade Organization approved the schedule of Burkina Faso on 23 November 1994 and that the General Council of the World Trade Organization approved the schedules of the other afore-mentioned countries (except that of the Solomon Islands) on 31 May 1995 and the schedule of the Solomon Islands on 13 December 1995, and

Acting as depositary of the Marrakesh Agreement Establishing the World Trade Organization, which includes the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994,

have caused the schedules attached hereto to be annexed to the authentic text of the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994.

...

Procès-verbal to the Marrakesh Protocol Annexed to the General Agreement on Tariffs and Trade 1994, concerning Schedule XCVI – Slovenia

Done at Geneva on 1 February 1996

Text: [WTO BISD 1996 Vol. 2/9-10, WT/Let/81](#)

UN Registration: 1 August 1997, [31874](#)

UNTS: [1985 UNTS 511](#)

Relevant clauses

...

Considering that the Marrakesh Ministerial Decision on the Acceptance of and Accession to the Marrakesh Agreement Establishing the World Trade Organization provided that a State or separate customs territory, which became a contracting party to the General Agreement on Tariffs and Trade 1947 ("GATT 1947") between 15 April 1994 and the entry into force of the Marrakesh Agreement Establishing the World Trade Organization ("WTO Agreement"), would be permitted to submit to the Preparatory Committee for the World Trade Organization ("Preparatory Committee") for its examination and approval a schedule of concessions and commitments to the General Agreement on Tariffs and Trade 1994 ("GATT 1994") and a schedule of specific commitments to the General Agreement on Trade in Services ("GATS") and that the WTO Agreement would be open for acceptance by such contracting party in accordance with Article XIV thereof if such schedules were so submitted and approved,

Considering that the Republic of Slovenia ("Slovenia") became a contracting party to the GATT 1947, pursuant to the Protocol for the Accession of the Republic of Slovenia to the General Agreement on Tariffs and Trade, dated 12 September 1994 and effective as of 30 October 1994 ("Protocol"), that Slovenia submitted a schedule of concessions and commitments to GATT 1994 and a schedule of specific commitments to GATS to the Preparatory Committee, that the Preparatory Committee noted the approval of those schedules on 21 December 1994 and that Slovenia accepted the WTO Agreement on 23 December 1994,

Considering that pursuant to its ratification of the WTO Agreement, Slovenia became a Member of the World Trade Organization on 30 July 1995,

Noting that the commitments undertaken by Slovenia in the Protocol and the further commitments of Slovenia resulting from the negotiations carried out within the framework of the Preparatory Committee should be annexed to the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994,

Acting as depositary of the Marrakesh Agreement Establishing the World Trade Organization, which includes the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994,

have caused the schedule attached hereto to be annexed to the authentic text of the Marrakesh Protocol.

...

Geneva (1995) Protocol to the General Agreement on Tariffs and Trade 1994

Done at Geneva on 16 August 1995

Entry into force: 15 December 1995¹⁹⁰

Text: WTO Treaty Series No. 3, [WTO BISD 1995 Vol. 1/3-4](#), [WT/Let/66](#), [G/L/22](#), [G/L/22/Corr.1](#)

UN Registration: 5 November 2019, [A-31874](#), [No. 69548](#)

UNTS: not yet determined

Relevant clauses

1. The schedule of tariff concessions annexed to this Protocol relating to a Member shall become a Schedule to the GATT 1994 relating to that Member on the day on which this Protocol enters into force for it pursuant to paragraph 3(c) and shall replace on that date the schedules of the Member containing pre-Uruguay Round concessions which were annexed to the GATT 1994 before that date.

...

3. (a) Members may annex their schedules of tariff concessions to this Protocol until 31 December 1995.

(b) This Protocol shall be open for acceptance by Members, by signature or otherwise, until 31 December 1995.

(c) This Protocol shall enter into force on 16 August 1995 for those Members which have accepted it on that date, and for Members accepting it after that date, it shall enter into force on the dates of acceptance.

4. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each Member.

...

¹⁹⁰ See [WT/Let/49](#).

Acceptance

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Argentina.....	15 Dec 1995	15 Dec 1995	WT/Let/49

Protocol Amending the Marrakesh Agreement Establishing the World Trade Organization

Agreement on Trade Facilitation

Done at Geneva on 27 November 2014

Entry into force: 22 February 2017¹⁹¹

Text: WTO Treaty Series No. 47, [WT/Let/1030](#), [WT/L/940](#)

UN Registration: 25 April 2018, [A-31874](#), [No. 68489](#)

UNTS: [not yet determined](#)

Relevant clauses

...

1. Annex 1A to the WTO Agreement shall, upon entry into force of this Protocol pursuant to paragraph 4, be amended by the insertion of the Agreement on Trade Facilitation, as set out in the Annex to this Protocol, to be placed after the Agreement on Safeguards.
2. Reservations may not be entered in respect of any of the provisions of this Protocol without the consent of the other Members.
3. This Protocol is hereby open for acceptance by Members.
4. This Protocol shall enter into force in accordance with paragraph 3 of Article X of the WTO Agreement.¹

¹ For the purposes of calculation of acceptances under Article X.3 of the WTO Agreement, an instrument of acceptance by the European Union for itself and in respect of its Member states shall be counted as acceptance by a number of Members equal to the number of Member states of the European Union which are Members to the WTO.

¹⁹¹ See [WT/Let/1241](#).

5. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish to each Member a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3.

...

Acceptances¹⁹²

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Afghanistan	29 Jul 2016	22 Feb 2017	WT/Let/1188
Albania	10 May 2016	22 Feb 2017	WT/Let/1161
Angola	9 April 2019	9 April 2019	WT/Let/1431
Antigua and Barbuda	27 Nov 2017	27 Nov 2017	WT/Let/1325
Argentina.....	22 Jan 2018	22 Jan 2018	WT/Let/1332
Armenia.....	20 Mar 2017	20 Mar 2017	WT/Let/1247
Australia.....	8 Jun 2015	22 Feb 2017	WT/Let/1043
Bahrain, Kingdom of.....	23 Sep 2016	22 Feb 2017	WT/Let/1199
Bangladesh.....	27 Sep 2016	22 Feb 2017	WT/Let/1201
Barbados.....	31 Jan 2018	31 Jan 2018	WT/Let/1336
Belize.....	2 Sep 2015	22 Feb 2017	WT/Let/1077
Benin	28 Mar 2018	28 Mar 2018	WT/Let/1350
Bolivia, Plurinational State of.....	30 Jan 2018	30 Jan 2018	WT/Let/1335
Botswana	18 Jun 2015	22 Feb 2017	WT/Let/1044
Brazil.....	29 Mar 2016	22 Feb 2017	WT/Let/1151
Brunei Darussalam.....	15 Dec 2015	22 Feb 2017	WT/Let/1111
Burkina Faso.....	21 Sep 2018	21 Sep 2018	WT/Let/1404

¹⁹² As indicated in document [WT/Let/1337](#), on 1 June 2017 the following communication was received from the Netherlands:

"THE MINISTER OF FOREIGN AFFAIRS OF THE KINGDOM OF THE NETHERLANDS, DECLARES, in conformity with the provisions of Article X, paragraph 7, of the Agreement establishing the World Trade Organization, in conjunction with point 3 of the Protocol amending the Marrakesh Agreement establishing the World Trade Organization, done at Geneva on 27 November 2014, that the Kingdom of the Netherlands ACCEPTS the said Protocol for the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), and that the provisions so accepted shall be observed in their entirety.

Signed and sealed at The Hague, 16 November 2016".

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Burundi.....	12 Dec 2019	12 Dec 2019	WT/Let/1454
Cabo Verde.....	6 Feb 2020	6 Feb 2020	WT/Let/1464
Cambodia.....	12 Feb 2016	22 Feb 2017	WT/Let/1133
Cameroon.....	30 Nov 2018	30 Nov 2018	WT/Let/1421
Canada	16 Dec 2016	22 Feb 2017	WT/Let/1225
Central African Republic	11 Jan 2018	11 Jan 2018	WT/Let/1330
Chad	22 Feb 2017	22 Feb 2017	WT/Let/1240
Chile.....	21 Nov 2016	22 Feb 2017	WT/Let/1214
China.....	4 Sep 2015	22 Feb 2017	WT/Let/1078
Colombia	6 Aug 2020	6 Aug 2020	WT/Let/1472
Congo	5 Oct 2017	5 Oct 2017	WT/Let/1279
Costa Rica	1 May 2017	1 May 2017	WT/Let/1256
Côte d'Ivoire.....	8 Dec 2015	22 Feb 2017	WT/Let/1104
Cuba	12 Mar 2018	12 Mar 2018	WT/Let/1349
Djibouti.....	5 Mar 2018	5 Mar 2018	WT/Let/1343
Dominica	28 Nov 2016	22 Feb 2017	WT/Let/1218
Dominican Republic.....	28 Feb 2017	28 Feb 2017	WT/Let/1244
Ecuador	15 Jan 2019	15 Jan 2019	WT/Let/1424
Egypt.....	24 Jun 2019	24 Jun 2019	WT/Let/1439
El Salvador.....	4 Jul 2016	22 Feb 2017	WT/Let/1178

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
European Union ^{193, 194, 195}	5 Oct 2015	22 Feb 2017	WT/Let/1090
Eswatini ¹⁹⁶	21 Nov 2016	22 Feb 2017	WT/Let/1215
Fiji	1 May 2017	1 May 2017	WT/Let/1255
Gabon	5 Dec 2016	22 Feb 2017	WT/Let/1222
The Gambia	11 Jul 2017	11 Jul 2017	WT/Let/1270
Georgia.....	4 Jan 2016	22 Feb 2017	WT/Let/1123
Ghana.....	4 Jan 2017	22 Feb 2017	WT/Let/1229
Grenada.....	8 Dec 2015	22 Feb 2017	WT/Let/1105
Guatemala.....	8 Mar 2017	8 Mar 2017	WT/Let/1246
Guinea	24 Oct 2019	24 Oct 2019	WT/Let/1451
Guyana	30 Nov 2015	22 Feb 2017	WT/Let/1102
Honduras.....	14 Jul 2016	22 Feb 2017	WT/Let/1179

¹⁹³ The text of the instrument of acceptance reads as follows:

"Council of the European Union
General Secretariat
Luxembourg, 1 October 2015

INSTRUMENT OF ACCEPTANCE

THE PRESIDENT OF THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with point (v) of Article 218(6)(a) thereof,

NOTIFIES by these presents the acceptance, by the European Union, of the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organisation, so that it shall be binding on the Union.

The President of the Council of the European Union"

¹⁹⁴ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

¹⁹⁵ On 27 January 2020, the European Union submitted a Note Verbale indicating that the United Kingdom would cease to be a Member State of the European Union and of Euratom on 1 February 2020, and that the Withdrawal Agreement setting out the arrangements for the withdrawal of the United Kingdom from the European Union and Euratom provides for a time-limited transition period during which, save certain very limited exceptions, Union law shall be applicable to and in the United Kingdom. The European Union also indicated that during the same transition period the United Kingdom is treated as a Member State of the European Union and of Euratom for the purposes of relevant international agreements ([WT/Let/1462](#)). See also the confirmation of the latter specifically in regard to the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organization in the communication from the United Kingdom dated 1 February 2020 ([WT/GC/206](#)).

¹⁹⁶ Formerly "Swaziland".

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Hong Kong, China	8 Dec 2014	22 Feb 2017	WT/Let/1025
Iceland	31 Oct 2016	22 Feb 2017	WT/Let/1209
India.....	22 Apr 2016	22 Feb 2017	WT/Let/1154
Indonesia	5 Dec 2017	5 Dec 2017	WT/Let/1327
Israel	8 Dec 2017	8 Dec 2017	WT/Let/1328
Jamaica.....	19 Jan 2016	22 Feb 2017	WT/Let/1127
Japan	1 Jun 2015	22 Feb 2017	WT/Let/1042
Jordan	22 Feb 2017	22 Feb 2017	WT/Let/1240
Kazakhstan.....	26 May 2016	22 Feb 2017	WT/Let/1165
Kenya	10 Dec 2015	22 Feb 2017	WT/Let/1109
Korea, Republic of	30 Jul 2015	22 Feb 2017	WT/Let/1062
Kuwait, the State of	25 Apr 2018	25 Apr 2018	WT/Let/1352
Kyrgyz Republic	6 Dec 2016	22 Feb 2017	WT/Let/1223
Lao People's Democratic Republic	29 Sep 2015	22 Feb 2017	WT/Let/1083
Lesotho.....	4 Jan 2016	22 Feb 2017	WT/Let/1121
Liechtenstein	18 Sep 2015	22 Feb 2017	WT/Let/1081
Macao, China	11 Apr 2016	22 Feb 2017	WT/Let/1148
Madagascar	20 Jun 2016	22 Feb 2017	WT/Let/1172
Malawi	12 Jul 2017	12 Jul 2017	WT/Let/1271
Malaysia	26 May 2015	22 Feb 2017	WT/Let/1041
Maldives.....	1 Oct 2019	1 Oct 2019	WT/Let/1447
Mali.....	20 Jan 2016	22 Feb 2017	WT/Let/1128
Mauritius.....	5 Mar 2015	22 Feb 2017	WT/Let/1033
Mexico	26 Jul 2016	22 Feb 2017	WT/Let/1183
Moldova, Republic of.....	24 Jun 2016	22 Feb 2017	WT/Let/1175
Mongolia	28 Nov 2016	22 Feb 2017	WT/Let/1217
Montenegro	10 May 2016	22 Feb 2017	WT/Let/1160
Morocco.....	14 May 2019	14 May 2019	WT/Let/1435
Mozambique.....	6 Jan 2017	22 Feb 2017	WT/Let/1230
Myanmar	16 Dec 2015	22 Feb 2017	WT/Let/1113

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Namibia.....	9 Feb 2018	9 Feb 2018	WT/Let/1339
Nepal.....	24 Jan 2017	22 Feb 2017	WT/Let/1238
New Zealand.....	29 Sep 2015	22 Feb 2017	WT/Let/1082 , WT/Let/1082/ Corr.1
<p>New Zealand declares that, consistent with the constitutional status of Tokelau and taking account of the commitment of the Government of New Zealand to the development of self-government for Tokelau through an act of self-determination under the Charter of the United Nations, this Acceptance shall not extend to Tokelau unless and until a Declaration to this effect is lodged by the Government of New Zealand with the Depositary on the basis of appropriate consultation with that territory.</p>			
Nicaragua.....	4 Aug 2015	22 Feb 2017	WT/Let/1063
Niger.....	6 Aug 2015	22 Feb 2017	WT/Let/1064
Nigeria.....	16 Jan 2017	22 Feb 2017	WT/Let/1237
North Macedonia ¹⁹⁷	19 Oct 2015	22 Feb 2017	WT/Let/1091
Norway.....	16 Dec 2015	22 Feb 2017	WT/Let/1115
Oman.....	22 Feb 2017	22 Feb 2017	WT/Let/1240
Pakistan.....	27 Oct 2015	22 Feb 2017	WT/Let/1092
Panama.....	17 Nov 2015	22 Feb 2017	WT/Let/1100
Papua New Guinea.....	7 Mar 2018	7 Mar 2018	WT/Let/1347
Paraguay.....	1 Mar 2016	22 Feb 2017	WT/Let/1136
Peru.....	27 Jul 2016	22 Feb 2017	WT/Let/1185
Philippines.....	27 Oct 2016	22 Feb 2017	WT/Let/1208
Qatar.....	12 Jun 2017	12 Jun 2017	WT/Let/1266
Russian Federation.....	22 Apr 2016	22 Feb 2017	WT/Let/1155
Rwanda.....	22 Feb 2017	22 Feb 2017	WT/Let/1240
Saint Kitts and Nevis.....	17 Jun 2016	22 Feb 2017	WT/Let/1170
Saint Lucia.....	8 Dec 2015	22 Feb 2017	WT/Let/1106

¹⁹⁷ Formerly "the former Yugoslav Republic of Macedonia".

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Saint Vincent and the Grenadines.....	9 Jan 2017	22 Feb 2017	WT/Let/1232
Samoa.....	21 Apr 2016	22 Feb 2017	WT/Let/1152
Saudi Arabia, Kingdom of.....	28 Jul 2016	22 Feb 2017	WT/Let/1186
Senegal.....	24 Aug 2016	22 Feb 2017	WT/Let/1193
Seychelles.....	11 Jan 2016	22 Feb 2017	WT/Let/1124
Sierra Leone.....	5 May 2017	5 May 2017	WT/Let/1257
Singapore.....	8 Jan 2015	22 Feb 2017	WT/Let/1028
South Africa.....	30 Nov 2017	30 Nov 2017	WT/Let/1326
Sri Lanka.....	31 May 2016	22 Feb 2017	WT/Let/1166
Switzerland.....	2 Sep 2015	22 Feb 2017	WT/Let/1076
Chinese Taipei.....	17 Aug 2015	22 Feb 2017	WT/Let/1069
Tajikistan.....	2 July 2019	2 July 2019	WT/Let/1444
Tanzania.....	8 April 2020	8 April 2020	WT/Let/1467
Thailand.....	5 Oct 2015	22 Feb 2017	WT/Let/1087
Togo.....	1 Oct 2015	22 Feb 2017	WT/Let/1086
Trinidad and Tobago.....	29 Jul 2015	22 Feb 2017	WT/Let/1061
Tunisia.....	17 July 2020	17 July 2020	WT/Let/1470
Turkey.....	16 Mar 2016	22 Feb 2017	WT/Let/1143
Uganda.....	27 Jun 2018	27 Jun 2018	WT/Let/1366
Ukraine.....	16 Dec 2015	22 Feb 2017	WT/Let/1117
United Arab Emirates.....	18 Apr 2016	22 Feb 2017	WT/Let/1149
United Kingdom (for the United Kingdom of Great Britain and Northern Ireland, the Bailiwicks of Guernsey and Jersey and the Isle of Man) (continued acceptance) ¹⁹⁸	1 Jan 2021	1 Jan 2021	WT/Let/1501
United States of America.....	23 Jan 2015	22 Feb 2017	WT/Let/1029
Uruguay.....	30 Aug 2016	22 Feb 2017	WT/Let/1194
Vanuatu.....	6 May 2020	6 May 2020	WT/Let/1468

¹⁹⁸ See [WT/GC/226](#), paras. 2.8 and 2.10.

	<i>Acceptance</i>	<i>Entry into Force</i>	<i>Notification</i>
Viet Nam	15 Dec 2015	22 Feb 2017	WT/Let/1112
Zambia.....	16 Dec 2015	22 Feb 2017	WT/Let/1116
Zimbabwe.....	17 Oct 2018	17 Oct 2018	WT/Let/1414

**Marrakesh Agreement Establishing
the World Trade Organization
Done at Marrakesh on 15 April 1994**

General Agreement on Tariffs and Trade 1994¹⁹⁹

Modifications and Rectifications to Schedules of Concessions

Notification

Afghanistan.....	WT/Let/1477
Albania.....	WT/Let/822 ; WT/Let/1004 ; WT/Let/1280 ; WT/Let/1417
Angola	WT/Let/686 ; WT/Let/764 ; WT/Let/922 ; WT/Let/1306 ; WT/Let/1478
Antigua and Barbuda	WT/Let/687 ; WT/Let/767 ; WT/Let/923 ; WT/Let/1281
Argentina.....	WT/Let/66 ; WT/Let/292 ; WT/Let/763 ; WT/Let/1207 ; WT/Let/1317
Armenia.....	WT/Let/598 ; WT/Let/956
Australia.....	Let/1954 ; WT/Let/248 ; WT/Let/528 ; WT/Let/880 ; WT/Let/881 ; WT/Let/1071 ; WT/Let/1262 ; WT/Let/1263
Austria.....	Let/1954
Bahrain, Kingdom of.....	WT/Let/488 ; WT/Let/688 ; WT/Let/768 ; WT/Let/895 ; WT/Let/1211 ; WT/Let/1354 ; WT/Let/1535
Bangladesh	WT/Let/524 ; WT/Let/1249 ; WT/Let/1275 ; WT/Let/1345 ; WT/Let/1425
Barbados.....	WT/Let/761 ; WT/Let/765 ; WT/Let/957 ; WT/Let/1355 ; WT/Let/1536
Belize	WT/Let/531 ; WT/Let/689 ; WT/Let/766 ; WT/Let/897 ; WT/Let/1282
Benin.....	WT/Let/694 ; WT/Let/769 ; WT/Let/999 ; WT/Let/1307 ; WT/Let/1511
Bolivia, Plurinational State of.....	WT/Let/204 ; WT/Let/287 ; WT/Let/387 ; WT/Let/825 ; WT/Let/958

¹⁹⁹ Periodically updated information on the situation of WTO Members' goods schedules is available in the latest revision of document G/MA/W/23 (currently [G/MA/W/23/Rev.14](#)). For technical reasons, certain files linked in the electronic version of this publication to the WT/Let references in this section do not include the associated goods schedule. The goods schedules may be retrieved by searching for the document symbol on WTO Documents Online, <https://docs.wto.org>, and clicking the "More Files" link in the bottom-right corner of the result. See [G/MA/63](#), [G/MA/W/23](#) and revisions, as well as [WTO Goods Schedules e-library](#).

Notification

Botswana	WT/Let/690 ; WT/Let/770 ; WT/Let/1054 ; WT/Let/1283
Brazil	WT/Let/468 ; WT/Let/515 ; ²⁰⁰ WT/Let/875
Brunei Darussalam	WT/Let/385 ; WT/Let/599 ; WT/Let/1020 ; WT/Let/1284 ; WT/Let/1537
Bulgaria	WT/Let/379 , WT/Let/379/Corr.1 ; WT/Let/414 ; WT/Let/443
Burkina Faso	WT/Let/691 ; WT/Let/771 ; WT/Let/959 ; WT/Let/1308 ; WT/Let/1512
Burundi	WT/Let/695 ; WT/Let/772 ; WT/Let/992 ; WT/Let/1358 ; WT/Let/1513
Cabo Verde ²⁰¹	WT/Let/1309 ; WT/Let/1539
Cambodia	WT/Let/587 ; WT/Let/1005 ; WT/Let/1310 ; WT/Let/1514
Cameroon	WT/Let/527 ; WT/Let/696 ; WT/Let/773 ; WT/Let/904 ; WT/Let/976 ; WT/Let/1296 ; WT/Let/1538
Canada	WT/Let/8 ; ²⁰² WT/Let/16 ; ²⁰³ WT/Let/158 ; WT/Let/270 ; WT/Let/272 ; WT/Let/316 ; WT/Let/329 ; WT/Let/487 ; WT/Let/536 ; WT/Let/591 ; WT/Let/819 ; WT/Let/938 ; WT/Let/1205 ; WT/Let/1469
Central African Republic	WT/Let/702 ; WT/Let/774 ; WT/Let/1001 ; WT/Let/1359 ; WT/Let/1492
Chad	WT/Let/697 ; WT/Let/775 ; WT/Let/924 ; WT/Let/1286 ; WT/Let/1479
Chile	WT/Let/415 ; WT/Let/583 ; WT/Let/692 ; WT/Let/911 ; WT/Let/911/Corr.1 ; WT/Let/1405 ; WT/Let/1540
China	WT/Let/1239
Colombia	WT/Let/267 ; WT/Let/351 ; WT/Let/565 ; WT/Let/863 ; WT/Let/1094 ; WT/Let/1411 ; WT/Let/1457 ; WT/Let/1463
Congo	WT/Let/699 ; WT/Let/776 ; WT/Let/910 ; WT/Let/1287 ; WT/Let/1541
Costa Rica	WT/Let/196 ; WT/Let/397 ; WT/Let/462 ; WT/Let/519 ; ²⁰⁴ WT/Let/757 , WT/Let/757/Corr.1 ; WT/Let/1053

²⁰⁰ This certification relates to Brazil's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.1](#)).

²⁰¹ Formerly "Cape Verde".

²⁰² Canada's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/25](#); [WT/Let/8](#)).

²⁰³ Canada's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 5 April 1995 ([G/RS/24](#); [WT/Let/16](#)).

²⁰⁴ This certification relates to Costa Rica's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.5](#)).

Notification

Côte d'Ivoire.....	WT/Let/526 ; WT/Let/693 ; WT/Let/778 ; WT/Let/961 ; WT/Let/1311
Cuba	Let/1954 ; WT/Let/192 , WT/Let/192/Corr.1 ; WT/Let/803 ; WT/Let/1018 ; WT/Let/1360
Cyprus.....	WT/Let/377 ; WT/Let/532
Czech Republic.....	WT/Let/8 ; ²⁰⁵ WT/Let/256 ; WT/Let/372 ; WT/Let/383
Democratic Republic of the Congo.....	WT/Let/700 ; WT/Let/777 ; WT/Let/960 ; WT/Let/1288 ; WT/Let/1515
Djibouti.....	WT/Let/701 ; WT/Let/780 ; WT/Let/898 ; WT/Let/1361 ; WT/Let/1493
Dominica.....	WT/Let/623 ; WT/Let/698 ; WT/Let/925 ; WT/Let/1362 ; WT/Let/1542
Dominican Republic.....	WT/Let/293 ; WT/Let/317 ; WT/Let/557 ; WT/Let/557/Corr.1 ; WT/Let/749 ; WT/Let/751
Ecuador	WT/Let/889 ; WT/Let/937 ; WT/Let/1426
Egypt	WT/Let/459 ; WT/Let/542 ; WT/Let/781 ; WT/Let/1038 ; WT/Let/1383 ; WT/Let/1407
El Salvador	WT/Let/320 ; WT/Let/467 ; WT/Let/595 ; WT/Let/613 ; WT/Let/760 ; WT/Let/1095 ; WT/Let/1384 ; WT/Let/1452
Eswatini ²⁰⁶	WT/Let/737 ; WT/Let/814 ; WT/Let/1060 ; WT/Let/1427
European Union ²⁰⁷	WT/Let/101 ; WT/Let/156 ; WT/Let/178 ; WT/Let/261 ; WT/Let/529 ; WT/Let/666 ; WT/Let/667 ; WT/Let/668 ; WT/Let/669 ; WT/Let/868 ; WT/Let/1220 ; WT/Let/1265
Fiji.....	WT/Let/605 ; WT/Let/703 ; WT/Let/963 ; WT/Let/1363 ; WT/Let/1516
Gabon	WT/Let/521 ; WT/Let/704 ; WT/Let/782 ; WT/Let/926 ; WT/Let/1261 ; WT/Let/1428
The Gambia	WT/Let/705 ; WT/Let/783 ; WT/Let/905 ; WT/Let/1312 ; WT/Let/1480
Georgia.....	WT/Let/600 ; WT/Let/1013 ; WT/Let/1344 ; WT/Let/1460
Ghana.....	WT/Let/706 ; WT/Let/784 ; WT/Let/906 ; WT/Let/1313 ; WT/Let/1543

²⁰⁵ The Czech Republic's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/20](#); [WT/Let/8](#)).

²⁰⁶ Formerly "Swaziland".

²⁰⁷ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

Notification

Grenada.....	WT/Let/445 ; WT/Let/707 ; WT/Let/785 ; WT/Let/927 ; WT/Let/1364
Guatemala.....	WT/Let/271 ; WT/Let/489 ; WT/Let/544 ; WT/Let/748 ; WT/Let/847 ; WT/Let/964
Guinea.....	WT/Let/708 ; WT/Let/786 ; WT/Let/965 ; WT/Let/1314 ; WT/Let/1519
Guinea-Bissau.....	WT/Let/709 ; WT/Let/787 ; WT/Let/899 ; WT/Let/1289 ; WT/Let/1481
Guyana.....	WT/Let/710 ; WT/Let/788 ; WT/Let/928 ; WT/Let/1365 ; WT/Let/1520
Haiti.....	WT/Let/711 ; WT/Let/791 ; WT/Let/966 ; WT/Let/1357 ; WT/Let/1494
Honduras	WT/Let/403 ; WT/Let/511 , WT/Let/511/Corr.1 ; WT/Let/540 ; WT/Let/634 ; WT/Let/921 ; WT/Let/967 ; WT/Let/1396 ; WT/Let/1544
Hong Kong, China.....	WT/Let/76 ; WT/Let/160 ; WT/Let/171 ; WT/Let/252 ; WT/Let/384 ; WT/Let/584 ; WT/Let/1010 ; WT/Let/1035 ; WT/Let/1159 ; WT/Let/1471 ; WT/Let/1473
Hungary.....	WT/Let/8 , ²⁰⁸ WT/Let/264 ; WT/Let/441
Iceland	WT/Let/159 ; WT/Let/477 ; WT/Let/1003 ; WT/Let/1202 ; WT/Let/1440
India.....	WT/Let/181 ; WT/Let/340 ; WT/Let/374 ; WT/Let/440 ; WT/Let/517 , ²⁰⁹ WT/Let/886 ; WT/Let/1072
Indonesia	WT/Let/157 ; WT/Let/255 ; WT/Let/318 ; WT/Let/541 WT/Let/1206 ; WT/Let/1273 ; WT/Let/1507
Israel	WT/Let/174 ; WT/Let/553 ; WT/Let/554 ; WT/Let/882 ; WT/Let/932 ; WT/Let/932/Corr.1 ; WT/Let/1070 ; WT/Let/1198 ; WT/Let/1233 ; WT/Let/1348 ; WT/Let/1367 ; WT/Let/1432 ; WT/Let/1491
Jamaica.....	WT/Let/257 ; WT/Let/560 ; WT/Let/712 ; WT/Let/1014 ; WT/Let/1368
Japan	Let/1953 ; WT/Let/67 ; WT/Let/94 ; WT/Let/138 ; WT/Let/145 ; WT/Let/322 ; WT/Let/343 ; WT/Let/362 ; WT/Let/412 ; WT/Let/568 ; WT/Let/610 ; WT/Let/625 ; WT/Let/644 ; WT/Let/644/Corr.1 ; WT/Let/820 ; WT/Let/835 ; WT/Let/864 ; WT/Let/1144 ; WT/Let/1260
Jordan	WT/Let/586 ; WT/Let/1007 ; WT/Let/1369

²⁰⁸ Hungary's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/19](#); [WT/Let/8](#)).

²⁰⁹ This certification relates to India's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.2](#)).

Notification

Kenya.....	WT/Let/713 ; WT/Let/789 ; WT/Let/1021 ; WT/Let/1370 ; WT/Let/1545
Korea, Republic of.....	WT/Let/249 ; WT/Let/302 ; WT/Let/339 ; WT/Let/376 ; WT/Let/392 ; WT/Let/492 ; WT/Let/504 ; WT/Let/596 ; WT/Let/804 ; WT/Let/1099 ; WT/Let/1195 ; WT/Let/1221 ; WT/Let/1461 ; WT/Let/1506
Kuwait, the State of.....	WT/Let/627 ; WT/Let/714 ; WT/Let/752 ; WT/Let/896 ; WT/Let/1290
Kyrgyz Republic.....	WT/Let/604 ; WT/Let/1008
Lao People's Democratic Republic.....	WT/Let/1019 ; WT/Let/1371 ; WT/Let/1521
Latvia.....	WT/Let/321
Lesotho.....	WT/Let/715 ; WT/Let/755 ; WT/Let/907 ; WT/Let/1291 ; WT/Let/1482
Liberia.....	WT/Let/1522
Liechtenstein.....	WT/Let/65 ; WT/Let/253 ; WT/Let/259 ; WT/Let/361 ; WT/Let/465 ; WT/Let/566 ; WT/Let/823 ; WT/Let/987 ; WT/Let/1079 ; WT/Let/1295 ; WT/Let/1333 ; WT/Let/1385 ; WT/Let/1410 ; WT/Let/1456
Macao, China.....	WT/Let/177 ; WT/Let/251 ; WT/Let/269 ; WT/Let/405 ; WT/Let/561 ; WT/Let/614 ; WT/Let/762 ; WT/Let/1022 ; WT/Let/1277 ; WT/Let/1441
Madagascar.....	WT/Let/716 ; WT/Let/790 ; WT/Let/988 ; WT/Let/1376 ; WT/Let/1530
Malawi.....	WT/Let/167 ; WT/Let/717 ; WT/Let/792 ; WT/Let/989 ; WT/Let/1372 ; WT/Let/1524
Malaysia.....	WT/Let/176 ; WT/Let/498 ; WT/Let/793 ; WT/Let/1187 ; WT/Let/1243
Maldives.....	WT/Let/718 ; WT/Let/794 ; WT/Let/1073 ; WT/Let/1373 ; WT/Let/1525
Mali.....	WT/Let/719 ; WT/Let/799 ; WT/Let/990 ; WT/Let/1315 ; WT/Let/1526
Malta.....	Let/1954 ; WT/Let/22 , ²¹⁰ WT/Let/315 ; WT/Let/533
Mauritania.....	WT/Let/720 ; WT/Let/795 ; WT/Let/991 ; WT/Let/1374 ; WT/Let/1527
Mauritius.....	WT/Let/334 ; WT/Let/337 ; WT/Let/588 ; WT/Let/929 ; WT/Let/1204 ; WT/Let/1375 ; WT/Let/1528

²¹⁰ Malta's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 19 May 1995 ([G/RS/23](#); [WT/Let/22](#)).

Notification

Mexico	WT/Let/122 ; WT/Let/404 ; WT/Let/518 ; ²¹¹ WT/Let/862 ; WT/Let/1234 ; WT/Let/1430
Moldova, Republic of	WT/Let/655 ; WT/Let/800 ; WT/Let/1023 ; WT/Let/1489
Mongolia	WT/Let/589 ; WT/Let/993 ; WT/Let/1379 ; WT/Let/1546
Montenegro	WT/Let/867 ; WT/Let/1182 ; WT/Let/1397
Morocco	WT/Let/168 ; WT/Let/497 ; WT/Let/665
Mozambique	WT/Let/721 ; WT/Let/796 ; WT/Let/900 ; WT/Let/1292 ; WT/Let/1483
Myanmar	WT/Let/722 ; WT/Let/801 ; WT/Let/968 ; WT/Let/1377 ; WT/Let/1484
Namibia	WT/Let/723 ; WT/Let/797 ; WT/Let/1056 ; WT/Let/1293
Nepal	WT/Let/969 ; WT/Let/1378 ; WT/Let/1529
New Zealand	Let/1954 ; WT/Let/295 ; WT/Let/458 ; WT/Let/458/Corr.1 ; WT/Let/750 ; WT/Let/1203 ; WT/Let/1231
Nicaragua	WT/Let/460 ; WT/Let/512 ; WT/Let/642 ; WT/Let/970 ; WT/Let/1408
Niger	WT/Let/724 ; WT/Let/798 ; WT/Let/971 ; WT/Let/1316 ; WT/Let/1517
Nigeria	WT/Let/628 ; WT/Let/725 ; WT/Let/1015 ; WT/Let/1318 ; WT/Let/1547
North Macedonia ²¹²	WT/Let/1006 ; WT/Let/1401
Norway	Let/1954 ; WT/Let/153 ; WT/Let/416 ; WT/Let/442 ; WT/Let/466 ; WT/Let/479 ; WT/Let/654 ; WT/Let/756 ; WT/Let/1089 ; WT/Let/1097 ; WT/Let/1181 ; WT/Let/1268 ; WT/Let/1342 ; WT/Let/1505
Oman	WT/Let/590 ; WT/Let/972 ; WT/Let/1386
Pakistan	WT/Let/424 ; WT/Let/499 ; WT/Let/502 ; WT/Let/530 ; WT/Let/653 ; WT/Let/1016 ; WT/Let/1294
Panama	WT/Let/648 ; WT/Let/827 ; WT/Let/834 ; WT/Let/891 ; WT/Let/1011 ; WT/Let/1443
Papua New Guinea	WT/Let/726 ; WT/Let/802 ; WT/Let/1017 ; WT/Let/1387
Paraguay	WT/Let/574 ; WT/Let/805
Peru	WT/Let/640 ; WT/Let/727 ; WT/Let/806 ; WT/Let/1002 ; WT/Let/1399

²¹¹ This certification relates to Mexico's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.3](#)).

²¹² Formerly "the former Yugoslav Republic of Macedonia".

Notification

Philippines.....	Let/1951 , WT/Let/303 ; WT/Let/402 ; WT/Let/1024 ; WT/Let/1101 ; WT/Let/1101/Corr.1 ; WT/Let/1267 ; WT/Let/1438
Poland.....	WT/Let/268 ; WT/Let/381
Romania.....	Let/1954 ; WT/Let/8 , ²¹³ WT/Let/260 ; WT/Let/265
Russian Federation.....	WT/Let/1212 ; WT/Let/1212/Corr.1
Rwanda.....	WT/Let/612 ; WT/Let/728 ; WT/Let/908 ; WT/Let/1323 ; WT/Let/1495
Qatar.....	WT/Let/559 ; WT/Let/983 ; WT/Let/1068 ; WT/Let/1388
Saint Kitts and Nevis.....	WT/Let/729 ; WT/Let/807 ; WT/Let/930 ; WT/Let/1297
Saint Lucia.....	WT/Let/602 ; WT/Let/730 ; WT/Let/931 ; WT/Let/1398
Saint Vincent and the Grenadines.....	WT/Let/731 ; WT/Let/808 ; WT/Let/973 ; WT/Let/1412
Samoa.....	WT/Let/1389
Saudi Arabia, Kingdom of.....	WT/Let/1032 ; WT/Let/1406
Senegal.....	WT/Let/525 ; WT/Let/732 ; WT/Let/874 ; WT/Let/994 WT/Let/1074 ; WT/Let/1319 ; WT/Let/1490
Seychelles.....	WT/Let/1298 ; WT/Let/1329 ; WT/Let/1548
Sierra Leone.....	WT/Let/733 ; WT/Let/809 ; WT/Let/995 ; WT/Let/1390 ; WT/Let/1485
Singapore.....	WT/Let/175 ; WT/Let/263 ; WT/Let/350 ; WT/Let/539 ; WT/Let/603 ; WT/Let/974 ; WT/Let/1158
Slovak Republic.....	WT/Let/258 ; WT/Let/373 ; WT/Let/382
Slovenia.....	WT/Let/352 ; WT/Let/406
Solomon Islands.....	WT/Let/734 ; WT/Let/810 ; WT/Let/975 ; WT/Let/1391 ; WT/Let/1518
South Africa.....	WT/Let/8 , ²¹⁴ WT/Let/65 ; WT/Let/597 ; WT/Let/681 ; WT/Let/1059 ; WT/Let/1103 ; WT/Let/1392 ; WT/Let/1403 ; WT/Let/1416 ; WT/Let/1422
Sri Lanka.....	WT/Let/398 ; WT/Let/534 ; WT/Let/549 ; WT/Let/735 ; WT/Let/890 ; WT/Let/1177 ; WT/Let/1346
Suriname.....	WT/Let/736 ; WT/Let/813 ; WT/Let/996 ; WT/Let/1400
Sweden.....	Let/1954

²¹³ Romania's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/27](#); [WT/Let/8](#)).

²¹⁴ South Africa's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/18](#); [WT/Let/8](#)).

Notification

Switzerland.....	WT/Let/65 ; WT/Let/253 ; WT/Let/259 ; WT/Let/361 ; WT/Let/465 ; WT/Let/566 ; WT/Let/823 ; WT/Let/987 ; WT/Let/1079 ; WT/Let/1295 ; WT/Let/1333 ; WT/Let/1385 ; WT/Let/1410 ; WT/Let/1456
Chinese Taipei.....	WT/Let/567 ; WT/Let/578 ; WT/Let/626 ; WT/Let/631 ; ²¹⁵ WT/Let/632 ; WT/Let/633 ; WT/Let/656 ; WT/Let/824 ; WT/Let/824/Corr.1 ; WT/Let/1034 ; WT/Let/1242 ; WT/Let/1449
Tajikistan.....	WT/Let/1341 ; WT/Let/1549
Tanzania.....	WT/Let/523 ; WT/Let/738 ; WT/Let/811 ; WT/Let/901 WT/Let/1299 ; WT/Let/1486
Thailand	Let/1954 ; WT/Let/8 ; ²¹⁶ WT/Let/65 ; WT/Let/250 ; WT/Let/576 ; WT/Let/828 ; WT/Let/1250
Togo	WT/Let/739 ; WT/Let/815 ; WT/Let/902 ; WT/Let/1320 ; WT/Let/1487
Tonga.....	WT/Let/955 ; WT/Let/1393
Trinidad and Tobago.....	WT/Let/740 ; WT/Let/816 ; WT/Let/1096 ; WT/Let/1300
Tunisia.....	WT/Let/338 ; WT/Let/520 ; WT/Let/892
Turkey	WT/Let/23 ; ²¹⁷ WT/Let/172 ; WT/Let/173 ; WT/Let/266 ; WT/Let/514 ; ²¹⁸ WT/Let/779 ; WT/Let/852 ; WT/Let/1446
Uganda.....	WT/Let/522 ; WT/Let/741 ; WT/Let/817 ; WT/Let/997 ; WT/Let/1302 ; WT/Let/1523
Ukraine	WT/Let/1009 ; WT/Let/1409
United Arab Emirates.....	WT/Let/585 ; WT/Let/742 ; WT/Let/818 ; WT/Let/1012 ; WT/Let/1402
United States of America.....	WT/Let/182 ; WT/Let/336 ; WT/Let/461 ; WT/Let/754 ; WT/Let/1098 ; WT/Let/1213 ; WT/Let/1418

²¹⁵ Chinese Taipei's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 15 August 2008 ([WT/Let/626](#); [WT/Let/631](#)).

²¹⁶ Thailand's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/17](#); [WT/Let/8](#)).

²¹⁷ Turkey's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 12 June 1995 ([G/RS/28](#); [WT/Let/23](#)).

²¹⁸ This certification relates to Turkey's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.6](#)).

Notification

Uruguay.....	WT/Let/8 ; ²¹⁹ WT/Let/490 ; WT/Let/535 ; WT/Let/885 ; WT/Let/1058 ; WT/Let/1303 ; WT/Let/1413
Vanuatu.....	WT/Let/1394 ; WT/Let/1488
Venezuela, Bolivarian Republic of.....	Let/1954 ; WT/Let/516 ²²⁰
Viet Nam.....	WT/Let/1274 ; WT/Let/1448
Yemen.....	WT/Let/1075 ; WT/Let/1395 ; WT/Let/1531
Zambia.....	WT/Let/601 ; WT/Let/743 ; WT/Let/903 ; WT/Let/1304 ; WT/Let/1496
Zimbabwe.....	WT/Let/744 ; WT/Let/812 ; WT/Let/998 ; WT/Let/1305

²¹⁹ Uruguay's goods schedule, annexed to the Marrakesh Protocol, was rectified through a *procès-verbal* done on 16 February 1995 ([G/RS/22](#); [WT/Let/8](#)).

²²⁰ This certification relates to Venezuela's schedule annexed to the Geneva (1994) Protocol to the General Agreement on Tariffs and Trade, which did not enter into force ([L/7463](#) and [L/7463/Add.4](#)).

General Agreement on Trade in Services

Procès-verbal to the General Agreement on Trade in Services, concerning Schedules of Least-developed Countries

Done at Geneva on 20 December 1995

Text: [WTO BISD 1996 Vol. 2/6-7](#), [WT/Let/88](#)²²¹

UN Registration: 1 August 1997, [A-31874](#)

UNTS: [1985 UNTS 501](#)

Relevant clauses

...

Considering that in the Ministerial Decision on Measures in Favour of Least-Developed Countries adopted at Marrakesh on 15 April 1994, least-developed countries were given until 15 April 1995 to submit their schedules as required by Article XI of the Marrakesh Agreement Establishing the World Trade Organization,

Considering that in accordance with the terms of the foregoing Ministerial Decision, Angola, Botswana, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mauritania, Rwanda, Sierra Leone, Solomon Islands, Togo and Zaire submitted schedules of specific commitments pursuant to the General Agreement on Trade in Services, which are attached to this *Procès-verbal*,

Considering that the General Council of the World Trade Organization approved the afore-mentioned schedules (except that of the Solomon Islands) on 31 May 1995 and the schedule of the Solomon Islands on 13 December 1995,

Considering that it is therefore appropriate to annex these schedules to the General Agreement on Trade in Services, and

²²¹ At its session of 13 and 15 December 1995, the General Council approved the goods and services schedules of the Solomon Islands, beyond the 15 April 1995 deadline set out in the Marrakesh Decision in Favour of Least-Developed Countries ([WT/GC/M/9](#)).

Acting as depositary of the Marrakesh Agreement Establishing the World Trade Organization, which includes the General Agreement on Trade in Services,

have caused the schedules attached hereto to be annexed to the authentic text of the General Agreement on Trade in Services.

Procès-verbal to the General Agreement on Trade in Services, concerning Slovenia

Done at Geneva on 1 February 1996

Text: [WTO BISD 1996 Vol. 2/10-11](#), [WT/Let/81](#)

UN Registration: 1 August 1997, [A-31874](#)

UNTS: [1985 UNTS 516](#)

Relevant clauses

...

Considering that the Marrakesh Ministerial Decision on the Acceptance of and Accession to the Marrakesh Agreement Establishing the World Trade Organization provided that a State or separate customs territory which became a contracting party to the General Agreement on Tariffs and Trade 1947 ("GATT 1947") between 15 April 1994 and the entry into force of the Marrakesh Agreement Establishing the World Trade Organization ("WTO Agreement") was permitted to submit to the Preparatory Committee for the World Trade Organization ("Preparatory Committee"), for its examination and approval, a schedule of concessions and commitments to the General Agreement on Tariffs and Trade 1994 ("GATT 1994") and a schedule of specific commitments to the General Agreement on Trade in Services ("GATS") and that the WTO Agreement would be open for acceptance by such contracting party in accordance with Article XIV thereof if such schedules were so submitted and approved,

Considering that the Republic of Slovenia ("Slovenia") became a contracting party to the GATT 1947, pursuant to the Protocol for the Accession of the Republic of Slovenia to the General Agreement on Tariffs and Trade, dated 12 September 1994, and effective as of 30 October 1994, that Slovenia submitted a schedule of concessions and commitments to GATT 1994, and a schedule of specific commitments and a list of Article II exemptions to GATS, to the Preparatory Committee, that the Preparatory Committee noted the approval of those schedules on 21 December 1994 and that Slovenia accepted the WTO Agreement on 23 December 1994,

Considering that pursuant to its ratification of the WTO Agreement, Slovenia became a Member of the World Trade Organization on 30 July 1995,

Noting that Slovenia's schedule of specific commitments to GATS and its list of Article II exemptions thereto, resulting from the negotiations carried out within the framework of the Preparatory Committee, should be annexed to the General Agreement on Trade in Services,

Acting as depositary of the Marrakesh Agreement Establishing the World Trade Organization,

have caused the schedule attached hereto to be annexed to the authentic text of the General Agreement on Trade in Services.

...

Second Protocol to the General Agreement on Trade in Services²²²

Done at Geneva on 6 October 1995

Entry into force: 1 September 1996²²³

Text: WTO Treaty Series No. 4, [WTO BISD 1995 Vol. 1/13-14](#), [WT/Let/54](#), [WT/Let/93](#),²²⁴
[WT/Let/98](#),²²⁵ [S/L/11](#)

UN Registration: 4 June 1999, [A-31874](#), [No. 45464](#)

UNTS: [2057 UNTS 149](#)

Relevant clauses

...

1. A Schedule of Specific Commitments and a List of Exemptions from Article II concerning financial services annexed to this Protocol relating to a Member shall, upon the entry into force of this Protocol for that Member, replace the financial services sections of the Schedule of Specific Commitments and the List of Article II Exemptions of that Member.
2. This Protocol shall be open for acceptance, by signature or otherwise, by the Members concerned until 30 June 1996.²²⁶
3. This Protocol shall enter into force on the 30th day following the date of its acceptance by all Members concerned. If by 1 July 1996 it has not been accepted by all Members concerned, those

²²² There is no "First Protocol". This title had been reserved for giving legal effect to the services commitments of certain least-developed country Members that were to be finalized following the entry into force of the WTO Agreement on 1 January 1995. As explained in the introduction to this publication, ultimately, the commitments of these least-developed country Members were incorporated into the GATS by means of a *procès-verbal*, thus obviating the need for the "First Protocol" ([WT/Let/88](#)).

²²³ See [WT/Let/95](#).

²²⁴ A typographical error in the authentic text of the Second Protocol to the General Agreement on Trade in Services was rectified through a *procès-verbal* done on 21 June 1996. The rectification concerned Hungary's services schedule ([WT/Let/87](#); [WT/Let/93](#)).

²²⁵ A typographical error in the authentic text of the Second Protocol to the General Agreement on Trade in Services was rectified through a *procès-verbal* done on 20 July 1996. The rectification concerned an error in the numbering on page 3 (Spanish version): paragraphs 6, 7, 8, 9, and 10 ([WT/Let/91](#); [WT/Let/98](#)).

²²⁶ On 30 July 1996, the Council for Trade in Services extended the deadline for acceptance of the Protocol to 30 November 1996 ([S/L/28](#)).

Members which have accepted it before that date may, within a period of 30 days thereafter, decide on its entry into force.

4. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish to each Member of the WTO a certified copy of this Protocol and notifications of acceptances thereof pursuant to paragraph 3.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Australia	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Austria	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Belgium ²²⁷ (Signature subject to ratification).....	30 Jun 1996		WT/Let/95
Ratification.....	1 Sep 1998	1 Sep 1998	WT/Let/240
Belgium intends to fulfil the obligations that are incumbent upon it and which are already lawfully required of it on the basis of the Marrakesh Agreement Establishing the World Trade Organization, which entered into force on 1 January 1995. As far as Belgium is concerned, the obligations under the Second Protocol are in all respects identical to those accepted under the Final Act of the Uruguay Round.			
Brazil (Signature subject to ratification)	14 Mar 1996		WT/Let/71
Canada	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Chile	13 Nov 1995	1 Sep 1996	WT/Let/43 WT/Let/95 WT/Let/126

²²⁷ On 23 July 1998, the Council for Trade in Services decided to reopen the Protocol for acceptance by Belgium until 30 September 1998 ([S/L/59](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Czech Republic	28 Aug 1996	27 Sep 1996	WT/Let/107 WT/Let/126
Denmark	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Dominican Republic	5 Aug 1996	4 Sep 1996	WT/Let/95 WT/Let/126
Egypt	29 Nov 1996	29 Dec 1996	WT/Let/126
European Union ²²⁸	26 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Finland	26 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
France	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Germany.....	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Greece (Signature subject to internal approval) Until the completion of the internal approval procedures, Greece will apply the commitments taken on its behalf in the European Communities and their Member States Schedule of Specific Commitments, annexed to the Second Protocol annexed to the General Agreement on Trade in Services, from the date of its entry into force.	28 Jun 1996		WT/Let/95
Approval	28 Nov 1996	28 Dec 1996	WT/Let/126
Hong Kong, China	26 Apr 1996	1 Sep 1996	WT/Let/80 WT/Let/95 WT/Let/126
Hungary	25 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
India	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Indonesia	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126

²²⁸ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Ireland	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Italy (Signature subject to ratification)	3 Apr 1996		WT/Let/73
Ratification	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Japan	8 Dec 1995	1 Sep 1996	WT/Let/45 WT/Let/95 WT/Let/126
Korea, Republic of	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Kuwait, the State of	17 Jun 1996	1 Sep 1996	WT/Let/90 WT/Let/95 WT/Let/126
Luxembourg	29 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Malaysia	29 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Mexico	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Morocco	6 Mar 1996	1 Sep 1996	WT/Let/69 WT/Let/95 WT/Let/126
Netherlands (for the Kingdom in Europe)	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Norway	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Pakistan	30 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Philippines	26 Aug 1996	25 Sep 1996	WT/Let/107 WT/Let/126
Poland	29 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Portugal			
(Signature subject to internal approval)	28 Jun 1996		WT/Let/95
Until completion of the internal approval procedures, Portugal will apply the commitments taken on its behalf in the European Communities and their Member States Schedule of Specific Commitments, annexed to the Second Protocol annexed to the General Agreement on Trade in Services, from the date of its entry into force.			
Approval	29 Nov 1996	29 Dec 1996	WT/Let/126
Singapore	25 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Slovak Republic	12 Aug 1996	11 Sep 1996	WT/Let/103 WT/Let/126
South Africa	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Spain	28 Jun 1996		WT/Let/95 WT/Let/126
This signature is subject to subsequent authorization by Parliament of the declaration of Spain's agreement to assume the obligations.			
Statement withdrawn	25 Nov 1996	25 Dec 1996	WT/Let/123
Sweden	30 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Switzerland	20 May 1996	1 Sep 1996	WT/Let/86 WT/Let/95 WT/Let/126
Thailand	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Turkey	23 May 1996	1 Sep 1996	WT/Let/89 WT/Let/95 WT/Let/126
United Kingdom	27 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126
Venezuela, Bolivarian Republic of	28 Jun 1996	1 Sep 1996	WT/Let/95 WT/Let/126

Third Protocol to the General Agreement on Trade in Services

Done at Geneva on 6 October 1995

Entry into force: 26 July 1996²²⁹

Text: WTO Treaty Series No. 5, [WTO BISD 1995 Vol. 1/14](#), [WT/Let/55](#), [WT/Let/99](#),²³⁰ [S/L/12](#)

UN Registration: 27 April 1999, [A-31874](#), [No. 45739](#)

UNTS: [2061 UNTS 190](#)

Relevant clauses

...

1. The commitments on Movement of Natural Persons annexed to this Protocol relating to a Member shall, upon the entry into force of this Protocol for that Member, replace or supplement the relevant entries on movement of natural persons in the Schedule of Specific Commitments of that Member.
2. This Protocol shall be open for acceptance, by signature or otherwise, by Members concerned until 30th June 1996.²³¹
3. This Protocol shall enter into force on the 30th day after 1st January 1996 for those Members which have accepted it by that date, and for those accepting it after that date, which date shall not be beyond 30th June 1996, it shall enter into force on the 30th day following the date of each acceptance. ...
4. This Protocol shall be deposited with the Director-General of the WTO. The Director-General shall promptly furnish to each Member a certified copy of this Protocol and notifications of acceptances thereof pursuant to paragraph 3.

...

²²⁹ See [WT/Let/96](#).

²³⁰ A typographical error in the authentic text of the Third Protocol to the General Agreement on Trade in Services was rectified through a *procès-verbal* done on 20 July 1996. The rectification concerned an error in the numbering on page 3 (Spanish version): paragraphs 6, 7, 8, 9, and 10 ([WT/Let/92](#); [WT/Let/99](#)).

²³¹ On 30 July 1996, the Council for Trade in Services extended the deadline for acceptance to 30 November 1996 ([S/L/28](#)).

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Australia	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127
Austria	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127
Belgium ²³² (for the Kingdom of Belgium, the Flemish Region of Belgium, the Walloon Region of Belgium and Brussels-Capital Region of Belgium) (Signature subject to ratification).....	30 Jun 1996		WT/Let/96
Belgium's obligations under this Protocol are, in fact, already the subject of application on an autonomous basis. In signing this Protocol, Belgium undertakes to maintain that application in accordance with its domestic legislation in force.			
Ratification.....	1 Sep 1998	1 Sep 1998	WT/Let/241
Canada	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127
Denmark	28 Jun 1996	28 Jul 1996	WT/Let/96 WT/Let/127
European Union ²³³	26 Jun 1996	26 Jul 1996	WT/Let/96 WT/Let/127
Finland	26 Jun 1996	26 Jul 1996	WT/Let/96 WT/Let/127
France	28 Jun 1996	28 Jul 1996	WT/Let/96 WT/Let/127
Germany	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127

²³² On 23 July 1998, the Council for Trade in Services decided to reopen the Protocol for acceptance by Belgium until 30 September 1998 ([S/L/59](#)).

²³³ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Greece (Signature subject to internal approval)	28 Jun 1996		WT/Let/96
Until the completion of the internal approval procedures, Greece will apply the commitments taken on its behalf in the European Communities and their Member States Schedule of Specific Commitments, annexed to the Third Protocol to the General Agreement on Trade in Services, from the date of its entry into force.			
Approval	28 Nov 1996	28 Dec 1996	WT/Let/127
India	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127
Ireland	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127
Italy (Signature subject to ratification)	3 Apr 1996		WT/Let/74
Ratification	28 Jun 1996	28 Jul 1996	WT/Let/96 WT/Let/127
Luxembourg	29 Jun 1996	29 Jul 1996	WT/Let/96 WT/Let/127
Netherlands (for the Kingdom in Europe)	28 Jun 1996	28 Jul 1996	WT/Let/96 WT/Let/127
Norway	28 Jun 1996	28 Jul 1996	WT/Let/96 WT/Let/127
Portugal (Signature subject to internal approval)..	28 Jun 1996		WT/Let/96
Until the completion of the internal approval procedures, Portugal will apply the commitments taken on its behalf in the European Communities and their Member States Schedule of Specific Commitments, annexed to the Third Protocol annexed to the General Agreement on Trade in Services, from the date of its entry into force.			
Approval	29 Nov 1996	29 Dec 1996	WT/Let/127

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Spain	28 Jun 1996		WT/Let/96
Signature subject to subsequent authorization by Parliament of the declaration of Spain's agreement to assume the obligations.			
Statement withdrawn.....	25 Nov 1996	25 Dec 1996	WT/Let/124
Sweden	30 Jun 1996	30 Jul 1996	WT/Let/96 WT/Let/127
Switzerland	29 Nov 1996	29 Dec 1996	WT/Let/96 WT/Let/127
United Kingdom	27 Jun 1996	27 Jul 1996	WT/Let/96 WT/Let/127

Fourth Protocol to the General Agreement on Trade in Services

Done at Geneva on 15 April 1997

Entry into force: 5 February 1998²³⁴

Text: WTO Treaty Series No. 14, [WTO BISD 1997 Vol. 3/4-5](#), [WT/Let/140](#), [S/L/20](#)

UN Registration: 27 April 1999, [A-31874](#), [No. 45741](#)

UNTS: [2061 UNTS 209](#)

Relevant clauses

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1. Upon the entry into force of this Protocol, a Schedule of Specific Commitments and a List of Exemptions from Article II concerning basic telecommunications annexed to this Protocol relating to a Member shall, in accordance with the terms specified therein, supplement or modify the Schedule of Specific Commitments and the List of Article II Exemptions of that Member.
2. This Protocol shall be open for acceptance, by signature or otherwise, by the Members concerned until 30 November 1997.²³⁵
3. This Protocol shall enter into force on 1 January 1998 provided it has been accepted by all Members concerned. If by 1 December 1997 the Protocol has not been accepted by all Members concerned, those Members which have accepted it by that date may decide, prior to 1 January 1998, on its entry into force.²³⁶

²³⁴ See [WT/Let/213](#).

²³⁵ On 19 December 1997, the Council for Trade in Services extended the deadline for acceptance to 31 July 1998 ([S/L/51](#)).

²³⁶ Pursuant to the Decision of the Council for Trade in Services to extend the time limit for acceptance of the Protocol and pursuant to the Decision of the Members having accepted the Protocol by 1 December 1997 to decide on the date of entry into force of the Protocol, in accordance with paragraph 3 of the Protocol and the Decision of the Council for Trade in Services to re-establish the mandate of such Members, the Protocol entered into force for the Members concerned on 5 February 1998 ([S/C/M/25](#) and [S/C/6](#)).

4. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish to each Member of the WTO a certified copy of this Protocol and notifications of acceptances thereof.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Antigua and Barbuda.....	15 Dec 1997	5 Feb 1998	WT/Let/203 WT/Let/213
Argentina.....	31 Jul 1998	31 Jul 1998	WT/Let/236
Australia.....	25 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Austria.....	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Bangladesh.....	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Belgium.....	26 May 1998	26 May 1998	WT/Let/222
Belize.....	17 Dec 1997	5 Feb 1998	WT/Let/203 WT/Let/213
Bolivia, Plurinational State of (Signature subject to ratification).....	19 Jan 1998		WT/Let/212
Ratification.....	30 Jul 1998	30 Jul 1998	WT/Let/236
Brazil (Signature subject to ratification).....	24 Jun 1997		WT/Let/144
Brunei Darussalam.....	9 Jan 1998	5 Feb 1998	WT/Let/203 WT/Let/213
Bulgaria.....	24 Dec 1997	5 Feb 1998	WT/Let/203 WT/Let/213
Canada.....	10 Nov 1997	5 Feb 1998	WT/Let/198 WT/Let/213
Chile.....	16 Jun 1998	16 Jun 1998	WT/Let/227
Colombia.....	23 Jul 1997	5 Feb 1998	WT/Let/150 WT/Let/213

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Côte d'Ivoire.....	6 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Czech Republic	20 Oct 1997	5 Feb 1998	WT/Let/191 WT/Let/213
Denmark	17 Oct 1997	5 Feb 1998	WT/Let/190 WT/Let/213
Dominica ²³⁷	26 May 2000	27 Jun 2000	WT/Let/346
Dominican Republic (Signature <i>ad referendum</i>)	14 Oct 1997		WT/Let/188
Ratification.....	11 Jun 1998	11 Jun 1998	WT/Let/227
Ecuador	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
El Salvador	15 Apr 1997	5 Feb 1998	WT/Let/143
European Union ²³⁸	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Finland.....	6 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
France	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Germany	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Ghana ²³⁹ (Signature subject to ratification).....	26 Nov 1997		
Ratification.....	15 Dec 1998	15 Dec 1998	WT/Let/277
Grenada	4 Dec 1997	5 Feb 1998	WT/Let/203 WT/Let/213
Hong Kong, China.....	2 Jun 1997	5 Feb 1998	WT/Let/143 WT/Let/213

²³⁷ On 26 May 2000, the Council for Trade in Services decided to reopen the Protocol for acceptance by Dominica until 30 June 2000 ([S/L/86](#)).

²³⁸ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²³⁹ On 15 December 1998, the Council for Trade in Services decided to reopen the Protocol for acceptance by Ghana until 21 December 1998 ([S/L/62](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Hungary.....	1 Oct 1997	5 Feb 1998	WT/Let/186 WT/Let/213
Iceland.....	25 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
India.....	10 Nov 1997	5 Feb 1998	WT/Let/198 WT/Let/213
Indonesia.....	3 Jul 1997	5 Feb 1998	WT/Let/148
Ireland.....	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Israel (Signature subject to ratification).....	29 Jul 1997		WT/Let/155
Ratification.....	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Italy.....	21 Nov 1997	5 Feb 1998	WT/Let/201 WT/Let/213
Jamaica.....	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Japan.....	4 Jul 1997	5 Feb 1998	WT/Let/148
Korea, Republic of.....	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Luxembourg.....	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Malaysia.....	20 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Mauritius.....	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Mexico.....	26 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Morocco.....	10 Oct 1997	5 Feb 1998	WT/Let/187 WT/Let/213
Netherlands (for the Kingdom in Europe).....	24 Nov 1997	5 Feb 1998	WT/Let/201 WT/Let/213

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
New Zealand.....	24 Jul 1997	5 Feb 1998	WT/Let/151
Norway.....	26 Sep 1997	5 Feb 1998	WT/Let/180
Pakistan.....	4 Sep 1997	5 Feb 1998	WT/Let/169
Papua New Guinea ²⁴⁰	11 Apr 2002	5 Jun 2002	WT/Let/422
Peru	4 Jun 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Philippines ²⁴¹ (Signature subject to ratification)	26 Nov 1997		WT/Let/202
Ratification.....	25 Apr 2006	25 Apr 2006	WT/Let/538
Poland.....	29 Jul 1998	29 Jul 1998	WT/Let/236
Portugal (Signature subject to approval at the internal level).....	16 Oct 1997		WT/Let/189
Approval	16 Jan 1998	5 Feb 1998	WT/Let/212
Romania (Signature subject to ratification).....	27 Nov 1997		WT/Let/202
Ratification.....	28 Jan 1998	5 Feb 1998	WT/Let/213
Senegal.....	24 Oct 1997	5 Feb 1998	WT/Let/195 WT/Let/213
Singapore.....	31 Oct 1997	5 Feb 1998	WT/Let/197 WT/Let/213
Slovak Republic	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
South Africa.....	28 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Spain	19 Dec 1997	5 Feb 1998	WT/Let/203 WT/Let/213
Sri Lanka.....	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Sweden.....	20 Oct 1997	5 Feb 1998	WT/Let/191 WT/Let/213

²⁴⁰ On 5 June 2002, the Council for Trade in Services decided to reopen the Protocol for acceptance by Papua New Guinea on 5 June 2002 ([S/L/104](#)).

²⁴¹ On 11 April 2006, the Council for Trade in Services decided to reopen the Protocol for acceptance by the Philippines until 10 May 2006 ([S/L/251](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Switzerland ²⁴²	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Thailand	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Trinidad and Tobago.....	27 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Tunisia.....	18 Aug 1997	5 Feb 1998	WT/Let/165 WT/Let/202 WT/Let/213
Turkey	17 Nov 1997	5 Feb 1998	WT/Let/199 WT/Let/213
United Kingdom	11 Nov 1997	5 Feb 1998	WT/Let/198 WT/Let/213
United States of America	25 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213
Venezuela, Bolivarian Republic of.....	30 Nov 1997	5 Feb 1998	WT/Let/202 WT/Let/213

²⁴² Following the undertaking by the Swiss Government to improve its commitments on basic telecommunications (see page 398 of the Protocol), a revised Schedule of Specific Commitments concerning Basic Telecommunications of Switzerland was certified in document [WT/Let/193](#).

Fifth Protocol to the General Agreement on Trade in Services

Done at Geneva on 27 February 1998

Entry into force:²⁴³ 1 March 1999²⁴⁴

Text: WTO Treaty Series No. 15, [WTO BISD 1998 Vol. 4/9](#), [WT/Let/215](#), [WT/Let/221](#),²⁴⁵
[WT/Let/223](#),²⁴⁶ [S/L/45](#)

UN Registration: 13 May 1999, [A-31874](#), [No. 45803](#)

UNTS: [2066 UNTS 155](#)

Relevant clauses

...

1. A Schedule of Specific Commitments and a List of Exemptions from Article II concerning financial services annexed to this Protocol relating to a Member shall, upon the entry into force of this Protocol for that Member, replace the financial services sections of the Schedule of Specific Commitments and the List of Article II Exemptions of that Member.
2. This Protocol shall be open for acceptance, by signature or otherwise, by the Members concerned until 29 January 1999.

²⁴³ On 15 February 1999, the Members that had accepted the Protocol before 30 January 1999 decided that the Protocol should enter into force on 1 March 1999, and requested the Council for Trade in Services to decide that, in order to allow for acceptance of the Protocol by Members which had not yet accepted, the Protocol shall be open for acceptance until 15 July 1999 ([S/L/67](#)). On 15 February 1999, the Council for Trade in Services decided that the Protocol shall be open for acceptance until 15 June 1999. It was also decided that for Members that had accepted the Protocol after 29 January 1999, the Protocol should enter into force upon acceptance, or on 1 March 1999 if that was later than the date of acceptance ([S/L/68](#)).

²⁴⁴ See [WT/Let/288](#).

²⁴⁵ A typographical error in the authentic text of the Fifth Protocol to the General Agreement on Trade in Services was rectified through a *procès-verbal* done on 21 May 1998. The rectification concerned an error in the numbering on page 3 (Spanish version): paragraphs 6, 7, 8, 9, and 10 ([WT/Let/216](#); [WT/Let/221](#)).

²⁴⁶ Typographical errors in the authentic text of the Fifth Protocol to the General Agreement on Trade in Services were rectified through a *procès-verbal* done on 27 May 1998. The rectifications concerned errors in the schedules of specific commitments of Israel, Nigeria and, Switzerland ([WT/Let/217](#); [WT/Let/223](#)).

3. This Protocol shall enter into force on the 30th day following the date of its acceptance by all Members concerned. If by 30 January 1999 it has not been accepted by all Members concerned, those Members which have accepted it before that date may, within a period of 30 days thereafter, decide on its entry into force.

4. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish to each Member of the WTO a certified copy of this Protocol and notifications of acceptances thereof pursuant to paragraph 3.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Australia	3 May 1999	3 May 1999	WT/Let/299
Austria	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Bahrain, Kingdom of	5 Jun 1998	1 Mar 1999	WT/Let/224 WT/Let/288
Belgium	25 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Bolivia, Plurinational State of ²⁴⁷	5 Dec 2002	5 Dec 2002	WT/Let/433
Brazil ²⁴⁸ (Signature subject to ratification)	8 Jun 1998		WT/Let/225
Ratification	18 Mar 2016	18 Mar 2016	WT/Let/1145
Bulgaria	18 Feb 1999	1 Mar 1999	WT/Let/289
Canada	18 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Chile	16 Jun 1998	1 Mar 1999	WT/Let/228 WT/Let/288

²⁴⁷ On 25 October 2002, the Council for Trade in Services decided to reopen the Protocol for acceptance by the Plurinational State of Bolivia until 31 May 2003 ([S/L/108](#)).

²⁴⁸ On 18 March 2016, the Council for Trade in Services decided to reopen the Protocol for acceptance by Brazil until 25 March 2016 ([S/L/411](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Colombia	28 Jul 1998	1 Mar 1999	WT/Let/235 WT/Let/288
Costa Rica (Signature subject to ratification) ...	16 Nov 1998		WT/Let/254
Ratification	29 Sep 1999	29 Sep 1999	WT/Let/309
Cyprus	11 Jan 1999	1 Mar 1999	WT/Let/280
Czech Republic	16 Jul 1998	1 Mar 1999	WT/Let/233 WT/Let/288
Denmark	26 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Dominican Republic ²⁴⁹ (Signature <i>ad referendum</i>)	9 Nov 1998		WT/Let/288
Ratification	17 Jun 2003	17 Jun 2003	WT/Let/447
Ecuador	23 Dec 1998	1 Mar 1999	WT/Let/279 WT/Let/288
Egypt	17 Nov 1998	1 Mar 1999	WT/Let/254 WT/Let/288
El Salvador (Signature subject to ratification) ..	18 Jan 1999		WT/Let/288
Ratification	14 Jun 1999	14 Jun 1999	WT/Let/304
European Union ²⁵⁰	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Finland	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
France	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Germany	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Ghana ²⁵¹	26 May 2000	26 May 2000	WT/Let/345

²⁴⁹ On 14 May 2003, the Council for Trade in Services decided to reopen the Protocol for acceptance by the Dominican Republic until 16 July 2003 ([S/L/111](#)).

²⁵⁰ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²⁵¹ On 26 May 2000, the Council for Trade in Services decided to reopen the Protocol for acceptance by Ghana until 30 June 2000 ([S/L/87](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Greece	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Honduras (Signature <i>ad referendum</i>)	2 Mar 1999		WT/Let/291
Ratification	21 May 1999	21 May 1999	WT/Let/299
Hong Kong, China	18 May 1998	1 Mar 1999	WT/Let/220 WT/Let/288
Hungary	28 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Iceland	12 Jan 1999	1 Mar 1999	WT/Let/282 WT/Let/288
India	9 Dec 1998	1 Mar 1999	WT/Let/276 WT/Let/288
Indonesia	26 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Ireland	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Israel	30 Jun 1998	1 Mar 1999	WT/Let/230 WT/Let/288
Italy	28 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Jamaica ²⁵²	16 Oct 2012	16 Oct 2012	WT/Let/866
Japan	30 Jun 1998	1 Mar 1999	WT/Let/230 WT/Let/288
Kenya ²⁵³	1 Dec 2000	1 Dec 2000	WT/Let/363
Korea, Republic of	27 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Kuwait, the State of	11 Jan 1999	1 Mar 1999	WT/Let/280 WT/Let/288

²⁵² On 5 October 2012, the Council for Trade in Services decided to reopen the Protocol for acceptance by Jamaica until 4 December 2012 ([S/L/395](#)).

²⁵³ On 1 December 2000, the Council for Trade in Services decided to reopen the Protocol for acceptance by Kenya until 31 December 2000 ([S/L/89](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Luxembourg (Signature subject to ratification)	22 Jan 1999		WT/Let/284
Ratification	10 Jun 1999	10 Jun 1999	WT/Let/288 WT/Let/304
Macao, China	28 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Malaysia	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Malta	21 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Mauritius	21 Dec 1998	1 Mar 1999	WT/Let/278 WT/Let/288
Mexico	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Netherlands (for the Kingdom in Europe)	20 Aug 1998	1 Mar 1999	WT/Let/239 WT/Let/284 WT/Let/288
New Zealand	11 Jan 1999	1 Mar 1999	WT/Let/280 WT/Let/288
Nicaragua (Signature subject to ratification) ...	28 Jan 1999		WT/Let/286
Ratification	21 Sep 1999	21 Sep 1999	WT/Let/309
Nigeria ²⁵⁴	7 Dec 2000	7 Dec 2000	WT/Let/363
Norway	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Pakistan	23 Dec 1998	1 Mar 1999	WT/Let/279 WT/Let/288
Peru	23 Jun 1998	1 Mar 1999	WT/Let/228 WT/Let/288
Philippines ²⁵⁵	16 Mar 2011	16 Mar 2011	WT/Let/759

²⁵⁴ On 1 December 2000, the Council for Trade in Services decided to reopen the Protocol for acceptance by Nigeria until 31 December 2000 ([S/L/89](#)).

²⁵⁵ On 7 March 2011, the Council for Trade in Services decided to reopen the Protocol for acceptance by the Philippines until 8 April 2011 ([S/L/382](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Poland ²⁵⁶	3 Jul 2003	3 Jul 2003	WT/Let/448
Portugal	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Romania	28 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Senegal	20 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Singapore	18 May 1998	1 Mar 1999	WT/Let/219 WT/Let/288
Slovak Republic	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Slovenia	15 Jun 1999	15 Jun 1999	WT/Let/305
South Africa	27 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Spain	25 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Sri Lanka	20 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Sweden	22 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Switzerland	2 Nov 1998	1 Mar 1999	WT/Let/247 WT/Let/288
Thailand	29 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Tunisia	26 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
Turkey	22 Sep 1998	1 Mar 1999	WT/Let/244 WT/Let/288

²⁵⁶ On 3 July 2003, the Council for Trade in Services decided to reopen the Protocol for acceptance by Poland until 4 August 2003 ([S/L/130](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
United Kingdom	28 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288
United States of America	1 Dec 1998	1 Mar 1999	WT/Let/273 WT/Let/288
Uruguay ²⁵⁷ (Signature subject to ratification)...	21 Jul 1998		WT/Let/234
Ratification	6 Jun 2003	6 Jun 2003	WT/Let/447
Venezuela, Bolivarian Republic of	21 Jan 1999	1 Mar 1999	WT/Let/284 WT/Let/288

²⁵⁷ On 14 May 2003, the Council for Trade in Services decided to reopen the Protocol for acceptance by Uruguay until 16 June 2003 ([S/L/112](#)).

General Agreement on Trade in Services²⁵⁸

Modifications and Rectifications to Schedules of Specific Commitments

	<i>Notification</i>
Barbados.....	WT/Let/432
Belize.....	WT/Let/1192
Brazil.....	WT/Let/1167
China.....	WT/Let/451
Colombia.....	WT/Let/570
Côte d'Ivoire.....	WT/Let/432
Cyprus.....	WT/Let/432
Egypt.....	WT/Let/421
European Union.....	WT/Let/1436
Guatemala.....	WT/Let/432
Honduras.....	WT/Let/569
Hungary.....	WT/Let/93
Kenya.....	WT/Let/432
Morocco.....	WT/Let/432
Nepal.....	WT/Let/571
Pakistan.....	WT/Let/423
Suriname.....	WT/Let/432
Switzerland.....	WT/Let/193
Chinese Taipei.....	WT/Let/426
Uganda.....	WT/Let/432

²⁵⁸ Periodically updated information on the situation of WTO Members' services schedules of commitments and lists of Article II exemptions is available at: https://www.wto.org/english/tratop_e/serv_e/serv_commitments_e.htm. For technical reasons, certain files linked in the electronic version of this publication to the WT/Let references in this section do not include the associated services schedule. The associated services schedules may be retrieved by searching for the document symbol on WTO Documents Online, <https://docs.wto.org>, and clicking the "More Files" link in the bottom-right corner of the result.

Agreement on Trade-Related Aspects of Intellectual Property Rights

Protocol Amending the TRIPS Agreement

Done at Geneva on 6 December 2005

Entry into force: 23 January 2017²⁵⁹

Text: WTO Treaty Series No. 34, [WT/Let/508](#), [WT/L/641](#)

UN Registration: 25 April 2018, [A-31874](#), [No. 68488](#)

UNTS: [not yet determined](#)

Relevant clauses

...

1. The Agreement on Trade-Related Aspects of Intellectual Property Rights (the "TRIPS Agreement") shall, upon the entry into force of the Protocol pursuant to paragraph 4, be amended as set out in the Annex to this Protocol, by inserting Article 31 *bis* after Article 31 and by inserting the Annex to the TRIPS Agreement after Article 73.
2. Reservations may not be entered in respect of any of the provisions of this Protocol without the consent of the other Members.
3. This Protocol shall be open for acceptance by Members until 1 December 2007 or such later date as may be decided by the Ministerial Conference.²⁶⁰
4. This Protocol shall enter into force in accordance with paragraph 3 of Article X of the WTO Agreement.
5. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish to each Member a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3.

...

²⁵⁹ See [WT/Let/1236](#).

²⁶⁰ The General Council extended the deadline to 31 December 2009, to 31 December 2011, to 31 December 2013, to 31 December 2015, to 31 December 2017, 31 December 2019, and then to 31 December 2021 (or such later date as may be decided by the Ministerial Conference) by decisions adopted on 18 December 2007 ([WT/L/711](#)), 17 December 2009 ([WT/L/785](#)), 30 November 2011 ([WT/L/829](#)), 26 November 2013 ([WT/L/899](#)), 30 November 2015 ([WT/L/965](#)), 30 November 2017 ([WT/L/1024](#)), and 10 December 2019 ([WT/L/1081](#)).

Acceptances²⁶¹

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Albania	28 Jan 2009	23 Jan 2017	WT/Let/639
Argentina	20 Oct 2011	23 Jan 2017	WT/Let/830
Australia	12 Sep 2007	23 Jan 2017	WT/Let/593
Bahrain, Kingdom of	4 Aug 2009	23 Jan 2017	WT/Let/652
Bangladesh	15 Mar 2011	23 Jan 2017	WT/Let/758
Barbados	1 April 2020	1 April 2020	WT/Let/1466
Belize	15 Sep 2016	23 Jan 2017	WT/Let/1197
Benin	23 Nov 2016	23 Jan 2017	WT/Let/1216
Bolivia, Plurinational State of	30 Jan 2018	30 Jan 2018	WT/Let/1334
Botswana	18 Jun 2014	23 Jan 2017	WT/Let/953
Brazil	13 Nov 2008	23 Jan 2017	WT/Let/636
Brunei Darussalam	10 Apr 2015	23 Jan 2017	WT/Let/1037
Burkina Faso	17 Jan 2017	23 Jan 2017	WT/Let/1235
Burundi.....	12 Dec 2019	12 Dec 2019	WT/Let/1455
Cambodia	1 Nov 2011	23 Jan 2017	WT/Let/833
Canada	16 Jun 2009	23 Jan 2017	WT/Let/646
Central African Republic	13 Jan 2014	23 Jan 2017	WT/Let/920
Chile	26 Jul 2013	23 Jan 2017	WT/Let/888
China	28 Nov 2007	23 Jan 2017	WT/Let/607
Colombia	7 Aug 2009	23 Jan 2017	WT/Let/650
Congo	31 Oct 2017	31 Oct 2017	WT/Let/1285
Costa Rica	8 Dec 2011	23 Jan 2017	WT/Let/838
Côte d'Ivoire	7 May 2018	7 May 2018	WT/Let/1353
Croatia	6 Dec 2010	23 Jan 2017	WT/Let/747
Cuba	6 Jun 2019	6 Jun 2019	WT/Let/1437

²⁶¹ As indicated in document [WT/Let/611](#), on 31 January 2008 the following communication was received from the Netherlands:

"The Minister of Foreign Affairs of the Kingdom of the Netherlands, DECLARES, in conformity with the provisions of paragraph 3 of the Protocol amending the TRIPS Agreement, done at Geneva on 6 December 2005, that the Kingdom of the Netherlands, ACCEPTS the said Protocol for the Netherlands Antilles and Aruba, and that the provisions so accepted shall be observed in their entirety.

Signed and sealed at the Hague, 21 January 2008".

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Dominica	28 Nov 2016	23 Jan 2017	WT/Let/1219
Dominican Republic	23 May 2013	23 Jan 2017	WT/Let/884
Egypt	18 Apr 2008	23 Jan 2017	WT/Let/617
El Salvador	19 Sep 2006	23 Jan 2017	WT/Let/548
European Union ^{262, 263, 264}	30 Nov 2007	23 Jan 2017	WT/Let/608
Fiji	1 May 2017	1 May 2017	WT/Let/1254
Gabon	23 Nov 2017	23 Nov 2017	WT/Let/1324
The Gambia.....	20 Oct 2020	20 Oct 2020	WT/Let/1475
Georgia	21 Nov 2018	21 Nov 2018	WT/Let/1420
Grenada	8 Dec 2015	23 Jan 2017	WT/Let/1107
Guinea	15 Feb 2018	15 Feb 2018	WT/Let/1340
Honduras	16 Dec 2011	23 Jan 2017	WT/Let/843
Hong Kong, China	27 Nov 2007	23 Jan 2017	WT/Let/606
Iceland	12 Oct 2015	23 Jan 2017	WT/Let/1088
India	26 Mar 2007	23 Jan 2017	WT/Let/572
Indonesia	20 Oct 2011	23 Jan 2017	WT/Let/831

²⁶² The text of the instrument of acceptance reads as follows:

"THE PRESIDENT OF THE COUNCIL OF THE EUROPEAN UNION,

HAVING regard to the Treaty establishing the European Community, and in particular Article 133(5) in conjunction with the first sentence of the first subparagraph of Article 300(2) and the second subparagraph of Article 300(3) thereof, NOTIFIES by these presents the acceptance, by the European Community, of the Protocol amending the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS), done at Geneva on 6 December 2005, CONFIRMS, in accordance with Article 300(7) of the Treaty establishing the European Community, that the Protocol will be binding on the Member States of the European Union.

The Secretary-General/High Representative

The President of the Council of the European Union"

²⁶³ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²⁶⁴ On 27 January 2020, the European Union submitted a Note Verbale indicating that the United Kingdom would cease to be a Member State of the European Union and of Euratom on 1 February 2020, and that the Withdrawal Agreement setting out the arrangements for the withdrawal of the United Kingdom from the European Union and Euratom provides for a time-limited transition period during which, save certain very limited exceptions, Union law shall be applicable to and in the United Kingdom. The European Union also indicated that during the same transition period the United Kingdom is treated as a Member State of the European Union and of Euratom for the purposes of relevant international agreements ([WT/Let/1462](#)). See also the confirmation of the latter specifically in regard to the Protocol Amending the TRIPS Agreement in the communication from the United Kingdom dated 1 February 2020 ([WT/GC/206](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Israel	10 Aug 2007	23 Jan 2017	WT/Let/582
Japan	31 Aug 2007	23 Jan 2017	WT/Let/592
Jordan	6 Aug 2008	23 Jan 2017	WT/Let/630
Kenya	21 Jul 2015	23 Jan 2017	WT/Let/1052
Korea, Republic of	24 Jan 2007	23 Jan 2017	WT/Let/558
Kyrgyz Republic	6 Feb 2018	6 Feb 2018	WT/Let/1338
Lao People's Democratic Republic	29 Sep 2015	23 Jan 2017	WT/Let/1084
Lesotho	4 Jan 2016	23 Jan 2017	WT/Let/1122
Liechtenstein	23 Jan 2017	23 Jan 2017	WT/Let/1235
Macao, China	16 Jun 2009	23 Jan 2017	WT/Let/645
Madagascar	9 Nov 2017	9 Nov 2017	WT/Let/1321
Malawi	24 Jul 2017	24 Jul 2017	WT/Let/1272
Malaysia	10 Dec 2015	23 Jan 2017	WT/Let/1108
Mali	20 Jan 2016	23 Jan 2017	WT/Let/1129
Mauritius	16 Apr 2008	23 Jan 2017	WT/Let/619
Mexico	23 May 2008	23 Jan 2017	WT/Let/620
Moldova, Republic of	7 Jul 2015	23 Jan 2017	WT/Let/1048
Mongolia	17 Sep 2010	23 Jan 2017	WT/Let/684
Montenegro	9 Sep 2013	23 Jan 2017	WT/Let/893
Morocco	2 Dec 2008	23 Jan 2017	WT/Let/638
Myanmar	16 Dec 2015	23 Jan 2017	WT/Let/1114
Nepal	11 Mar 2016	23 Jan 2017	WT/Let/1138
New Zealand	21 Oct 2011	23 Jan 2017	WT/Let/832
Nicaragua	25 Jan 2010	23 Jan 2017	WT/Let/663
Niger.....	13 Mar 2020	13 Mar 2020	WT/Let/1465
Nigeria	16 Jan 2017	23 Jan 2017	WT/Let/1235
North Macedonia ²⁶⁵	16 Mar 2010	23 Jan 2017	WT/Let/671
Norway	5 Feb 2007	23 Jan 2017	WT/Let/563
Oman	1 Mar 2017	1 Mar 2017	WT/Let/1245

²⁶⁵ Formerly "the former Yugoslav Republic of Macedonia".

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Pakistan	8 Feb 2010	23 Jan 2017	WT/Let/664
Panama	24 Nov 2011	23 Jan 2017	WT/Let/837
Papua New Guinea	22 Jun 2016	23 Jan 2017	WT/Let/1173
Paraguay	4 Jul 2018	4 Jul 2018	WT/Let/1380
Peru	13 Sep 2016	23 Jan 2017	WT/Let/1196
Philippines	30 Mar 2007	23 Jan 2017	WT/Let/573
Qatar	6 Apr 2016	23 Jan 2017	WT/Let/1147
Russian Federation	22 Sep 2017	22 Sep 2017	WT/Let/1278
Rwanda	12 Dec 2011	23 Jan 2017	WT/Let/839
Saint Kitts and Nevis	27 Jul 2015	23 Jan 2017	WT/Let/1055
Saint Lucia	2 May 2016	23 Jan 2017	WT/Let/1156
Saint Vincent and the Grenadines	9 May 2017	9 May 2017	WT/Let/1258
Samoa	21 Apr 2016	23 Jan 2017	WT/Let/1153
Saudi Arabia, Kingdom of	29 May 2012	23 Jan 2017	WT/Let/855
Senegal	18 Jan 2011	23 Jan 2017	WT/Let/753
Seychelles	8 Jun 2016	23 Jan 2017	WT/Let/1168
Sierra Leone	21 Mar 2017	21 Mar 2017	WT/Let/1248
Singapore	28 Sep 2007	23 Jan 2017	WT/Let/594
South Africa	23 Feb 2016	23 Jan 2017	WT/Let/1134
Sri Lanka	9 Sep 2015	23 Jan 2017	WT/Let/1080
Switzerland	13 Sep 2006	23 Jan 2017	WT/Let/547
Chinese Taipei	31 Jul 2012	23 Jan 2017	WT/Let/870
Tajikistan	23 May 2016	23 Jan 2017	WT/Let/1164
Tanzania	14 Mar 2016	23 Jan 2017	WT/Let/1139
Thailand	28 Jan 2016	23 Jan 2017	WT/Let/1132
Togo	13 Mar 2012	23 Jan 2017	WT/Let/848
Trinidad and Tobago	19 Sep 2013	23 Jan 2017	WT/Let/894
Turkey	14 May 2014	23 Jan 2017	WT/Let/949
Uganda	12 Jul 2010	23 Jan 2017	WT/Let/678
Ukraine	16 Mar 2016	23 Jan 2017	WT/Let/1142

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
United Arab Emirates	23 Jan 2017	23 Jan 2017	WT/Let/1235
United Kingdom (for the United Kingdom of Great Britain and Northern Ireland, the Bailiwicks of Guernsey and Jersey and the Isle of Man) (continued acceptance) ²⁶⁶	1 Jan 2021	1 Jan 2021	WT/Let/1500
United States of America	17 Dec 2005	23 Jan 2017	WT/Let/506
Uruguay	31 Jul 2014	23 Jan 2017	WT/Let/984
Viet Nam	23 Jan 2017	23 Jan 2017	WT/Let/1235
Zambia	10 Aug 2009	23 Jan 2017	WT/Let/651

²⁶⁶ See [WT/GC/226](#), paras. 2.8 and 2.10.

Trade Policy Review Mechanism

Decision Amending the Trade Policy Review Mechanism

Adopted by the General Council on 26 July 2017

Entry into force: 1 January 2019²⁶⁷

Text: [WT/Let/1276](#), [WT/L/1014](#)

UN Registration (of resulting amendments): 9 April 2019, [A-31874](#), [No. 69547](#)

UNTS: not yet determined

Relevant clauses

...

2. The amendments set out in paragraph 1 of this Decision shall take effect for all WTO Members, in accordance with the provisions of paragraph 8 of Article X of the WTO Agreement, on 1 January 2019.

3. The Director-General of the World Trade Organization shall promptly furnish to each WTO Member a certified copy of the relevant provisions of the Trade Policy Review Mechanism contained in Annex 3 to the WTO Agreement as amended by this Decision.

4. The amendments set out in paragraph 1 of this Decision shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

...

²⁶⁷ See [WT/Let/1423](#).

Plurilateral Trade Agreements

Agreement on Trade in Civil Aircraft²⁶⁸

Done at Geneva on 12 April 1979

Entry into force: 1 January 1980

Text: GATT BISD 26S/162, GATT BISD 34S/22

UN Registration: 1 July 1980, [814](#), No. 26531

UNTS: [1186 UNTS 170](#)

Relevant clauses

...

Article 9

9.1.1 This Agreement shall be open for acceptance by signature or otherwise by governments contracting parties to the GATT and by the European Economic Community.

9.1.2 This Agreement shall be open for acceptance by signature or otherwise by governments having provisionally acceded to the GATT, on terms related to the effective application of rights and obligations under this Agreement, which take into account rights and obligations in the instruments providing for their provisional accession.

9.1.3 This Agreement shall be open to accession by any other government on terms, related to the effective application of rights and obligations under this Agreement, to be agreed between that

²⁶⁸ The Agreement on Trade in Civil Aircraft was done at Geneva on 12 April 1979 at the end of the Tokyo Round of multilateral trade negotiations. It entered into force on 1 January 1980 (GATT BISD 26S/168). This Agreement, as subsequently modified, rectified or amended, was included in Annex 4 of the WTO Agreement signed on 15 April 1994.

Up to the entry into force of the WTO Agreement, the Annex to the Tokyo Round Agreement on Trade in Civil Aircraft had been modified and rectified three times, between 1983 and 1985. The first certification of modifications and rectifications was done at Geneva on 17 January 1982 ([Let/1357](#), GATT BISD 30S/4, and [1321 UNTS 376](#), registered on 30 June 1983, [814](#)). The second certification of modifications and rectifications was done at Geneva on 27 January 1984 ([Let/1390](#) and GATT BISD 31S/4, and [1441 UNTS 312](#), registered on 19 November 1986, [814](#)). The third certification of modifications and rectifications was done at Geneva on 1 January 1985 ([Let/1418](#), GATT BISD 31S/5, and [1441 UNTS 332](#), registered on 19 November 1986, [814](#)).

The Annex was amended through the Protocol (1986) Amending the Annex to the Agreement on Trade in Civil Aircraft, done at Geneva on 2 December 1986 ([Let/1511](#), GATT BISD 34S/22, and [1511 UNTS 230](#), registered on 9 August 1988, [814](#), No. 34823). For the legal status of the Agreement as of December 1993, see [GATT – Status of Legal Instruments: 15/1993 Supplement \(Geneva, 1993\)](#), pp. 16-6.1 -16-6.12.

government and the Signatories, by the deposit with the Director-General to the CONTRACTING PARTIES to the GATT of an instrument of accession which states the terms so agreed.

...

9.3.1 This Agreement shall enter into force on 1 January 1980 for the governments which have accepted or acceded to it by that date. For each other government it shall enter into force on the thirtieth day following the date of its acceptance or accession to this Agreement.

...

9.10.1 This Agreement shall be deposited with the Director-General to the CONTRACTING PARTIES to the GATT who shall promptly furnish to each Signatory and each contracting party to the GATT a certified copy thereof and of each amendment thereto pursuant to Article 9.5 and a notification of each acceptance thereof or accession thereto pursuant to Article 9.1, or each withdrawal therefrom pursuant to Article 9.6.

...

Acceptances, accessions²⁶⁹

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Albania	26 May 2008	25 Jun 2008	WT/Let/621
Austria (Signature subject to ratification)	17 Mar 1980		Let/1122
The acceptance of the Agreement on Trade in Civil Aircraft by the Republic of Austria is based on the understanding that its provisions do not affect the provisions of the State Treaty for the Re-establishment of an Independent and Democratic Austria of 15 May 1955.			Let/1123
Ratification	23 Jun 1980	23 Jul 1980	Let/1139
Belgium (Signature subject to ratification)	17 Dec 1979		Let/1093
Ratification	7 May 1981	6 Jun 1981	Let/1229
Bulgaria	1 Nov 1996	1 Dec 1996	WT/Let/118

²⁶⁹ Referenced invariably as "Acceptance" in the following table.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Canada	20 Dec 1979	1 Jan 1980	Let/1093
<p>The Government of Canada reserves its position with regard to the obligations in Article 2 pending the completion of domestic legislative procedures. The Government of Canada will, however, afford duty-free treatment equivalent to that provided for in Article 2 as of 1 January 1980, and will promptly pursue completion of the necessary domestic legislative procedures. This reservation will be withdrawn when these procedures will have been completed.</p>			
Statement withdrawn	18 Aug 1981		Let/1255
Denmark (Signature subject to ratification)	17 Dec 1979		Let/1093
Ratification (except as regards its application to the Faroe Islands)	21 Dec 1979	1 Jan 1980	Let/1093
Egypt (Signature subject to ratification)	28 Dec 1981		Let/1285
Ratification	5 Jul 1989	4 Aug 1989	Let/1640
Estonia	11 Apr 2001	11 May 2001	WT/Let/390
European Union ²⁷⁰	17 Dec 1979	1 Jan 1980	Let/1093
France	17 Dec 1979	1 Jan 1980	Let/1093
Germany	17 Dec 1979	1 Jan 1980	Let/1093
<p>The Agreement on Trade in Civil Aircraft shall also apply to Berlin (West) with effect from the date on which it enters into force for the Federal Republic of Germany, provided that the Government of the Federal Republic of Germany does not make a contrary declaration to the GATT Secretariat within three months of the date of entry into force of the Agreement.²⁷¹</p>			
Georgia	14 Jun 2000	14 Jul 2000	WT/Let/342

²⁷⁰ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²⁷¹ No such declaration was received by the GATT Secretariat. In a communication received by the Secretariat ([L/6747](#) of 22 October 1990), the Government of Germany informed contracting parties that, through the accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States had united to form one sovereign State.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Greece (Signature subject to ratification)	2 Feb 1981		Let/1204
Ratification	22 Jun 1998	22 Jul 1998	WT/Let/229
Ireland	17 Dec 1979	1 Jan 1980	Let/1093
Italy (Signature subject to ratification)	17 Dec 1979		Let/1093
Ratification	26 Feb 1985	28 Mar 1985	Let/1422
Japan (Signature subject to completion of constitutional procedures)	17 Dec 1979		Let/1093
Acceptance	25 Apr 1980	25 May 1980	Let/1139
Latvia	25 Feb 1999	27 Mar 1999	WT/Let/290
Lithuania	31 May 2001	30 Jun 2001	WT/Let/394
Luxembourg	17 Dec 1979	1 Jan 1980	Let/1093
Macao, China	14 Jul 1995	13 Aug 1995	WT/Let/27
Malta	18 Dec 2000	17 Jan 2001	WT/Let/365
Montenegro	11 Oct 2012	10 Nov 2012	WT/Let/865
Netherlands (Signature subject to approval) ...	17 Dec 1979		Let/1093
The Kingdom of the Netherlands applied the Agreement provisionally, in respect of the Kingdom in Europe, as of 1 January 1980, and, in respect of the Kingdom as a whole including the Netherlands Antilles, as of 19 September 1980.			
Approval	14 Apr 1981	14 May 1981	Let/1223
North Macedonia ²⁷²	24 Jun 2019	24 Jul 2019	WT/Let/1442
Norway (Signature subject to acceptance)	17 Dec 1979		Let/1093
Acceptance	28 Dec 1979	1 Jan 1980	Let/1093
Portugal	13 Jun 1986	13 Jul 1986	Let/1464
Romania	25 Jun 1980	25 Jul 1980	Let/1139
Chinese Taipei	2 Jan 2002	1 Feb 2002	WT/Let/413
Spain	6 Aug 1986	5 Sep 1986	Let/1467
Sweden (Signature subject to ratification)	17 Dec 1979		Let/1093
Ratification	20 Dec 1979	1 Jan 1980	Let/1093

²⁷² Formerly "the former Yugoslav Republic of Macedonia".

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Switzerland (Signature subject to ratification) .	17 Dec 1979		Let/1093
Ratification	2 Apr 1980	2 May 1980	Let/1124
United Kingdom			
(Signature subject to approval)	17 Dec 1979		Let/1093
Approval			
(In respect of metropolitan territory).....	19 Feb 1980	20 Mar 1980	Let/1124
Approval (In respect of the territories for which it has international responsibility except for: Antigua, Belize, Bermuda, Brunei, Cayman Islands, Hong Kong, Montserrat, St Kitts and Nevis, Sovereign Base Areas Cyprus, Virgin Islands)	17 Dec 1979	1 Jan 1980	Let/1093
United States of America			
(Signature subject to acceptance).....	17 Dec 1979		Let/1093
Acceptance	20 Dec 1979	1 Jan 1980	Let/1093

**Protocol (2001) Amending the Annex to the
Agreement on Trade in Civil Aircraft**

Done at Geneva on 6 June 2001

Entry into force: 28 August 2002²⁷³

Text: WTO Treaty Series No. 28, [WTO BISD 2001 Vol. 7/125-126](#), [WT/Let/420](#), [TCA/4](#)

UN Registration: 8 January 2003, [814](#), [No. 49704](#)

UNTS: [2204 UNTS 206](#)

Relevant clauses

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1. The Annex attached to this Protocol shall, upon its entry into force pursuant to paragraph 3, replace the Annex to the Agreement as established heretofore by the Protocol (1986) Amending the Annex to the Agreement on Trade in Civil Aircraft.
2. This Protocol shall be open for acceptance by Signatories to the Agreement, by signature or otherwise, until 31 October 2001, or a later date to be decided by the Committee on Trade in Civil Aircraft.²⁷⁴
3. This Protocol shall enter into force, for those Signatories who have accepted it, on 1 January 2002. For each other Signatory it shall enter into force on the day following the date of its acceptance.
4. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish to each Signatory and each Member a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 2.
5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

²⁷³ See [WT/Let/427](#).

²⁷⁴ On 21 November 2001, the Committee decided to extend the date for acceptance of the Protocol indefinitely ([TCA/M/13](#), paragraphs 15-16, and [TCA/7](#)).

6. This Protocol deals only with customs duties and charges under Article 2 of the Agreement. Except with respect to requiring duty-free treatment for products covered by this Protocol, nothing in this Protocol or the Agreement, as modified thereby, changes or affects a Signatory's rights and obligations, as they exist on the day prior to the entry into force of this Protocol, under any of the WTO Agreements referenced in Article II of the Marrakesh Agreement Establishing the World Trade Organization.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Estonia	27 Aug 2002	28 Aug 2002	WT/Let/427
Latvia	30 Apr 2004	1 May 2004	WT/Let/474
Lithuania	18 Sep 2002	19 Sep 2002	WT/Let/428
Montenegro	11 Oct 2012	10 Nov 2012	WT/Let/865
Norway	19 Dec 2002	20 Dec 2002	WT/Let/435

**Protocol (2015) Amending the Annex to the
Agreement on Trade in Civil Aircraft**

Done at Geneva on 5 November 2015

Entry into force: 26 May 2017²⁷⁵

Text: WTO Treaty Series No. 50, [WT/Let/1146](#), [TCA/9](#)

UN Registration: 25 April 2018, [814](#), [No. 68494](#)

UNTS: [not yet determined](#)

Relevant clauses

1. The Annex attached to this Protocol shall, upon its entry into force pursuant to paragraph 3, replace the Annex to the Agreement on Trade in Civil Aircraft.
2. This Protocol shall be open for acceptance by Signatories to the Agreement.
3. This Protocol shall enter into force, for those Signatories who have accepted it, on 1 July 2016. Thereafter, for each other Signatory it shall enter into force on the 30th day following the date of its acceptance.
4. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish to each Signatory and each Member a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 2.
5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

...

²⁷⁵ See [WT/Let/1253](#).

Acceptance

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
European Union ²⁷⁶	26 Apr 2017	26 May 2017	WT/Let/1253
United Kingdom (for the United Kingdom of Great Britain and Northern Ireland, the Bailiwicks of Guernsey and Jersey and the Isle of Man) (continued acceptance) ²⁷⁷	1 Jan 2021	1 Jan 2021	WT/Let/1502

²⁷⁶ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²⁷⁷ See [WT/GC/226](#), paras. 2.8 and 2.10.

Agreement on Government Procurement

Done at Marrakesh on 15 April 1994

Entry into force: 1 January 1996²⁷⁸

Text: GATT Publication VI-1994, [WT/Let/391](#)²⁷⁹

Registration: 29 February 1996, [I-31874](#), No. 42290

UNTS: [1915 UNTS 103](#)

Relevant clauses

...

Article XXIV

1. *Acceptance and Entry into Force*

This Agreement shall enter into force on 1 January 1996 for those governments⁸ whose agreed coverage is contained in Annexes 1 through 5 of Appendix I of this Agreement and which have, by signature, accepted the Agreement on 15 April 1994 or have, by that date, signed the Agreement subject to ratification and subsequently ratified the Agreement before 1 January 1996.

⁸ For the purpose of this Agreement, the term "government" is deemed to include the competent authorities of the European Communities.

2. *Accession*

Any government which is a Member of the WTO, or prior to the date of entry into force of the WTO Agreement which is a contracting party to GATT 1947, and which is not a Party to this Agreement may accede to this Agreement on terms to be agreed between that government and

²⁷⁸ See [WT/Let/2](#).

As announced in [WT/Let/1497](#), with the entry into force of the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012, for Switzerland on 1 January 2021, all GPA Parties have accepted the Protocol. Accordingly, pursuant to paragraph 1 of the Protocol, from 1 January 2021 the Agreement on Government Procurement as amended by the Protocol has replaced the the Agreement on Government Procurement, done at Marrakesh on 15 April 1994, in relation to all GPA Parties. See also [WT/Let/1503](#).

²⁷⁹ Technical errors in the authentic text of the Agreement on Government Procurement, pages 1/4 and 2/4 of Appendix I, Annex 3 of Japan, were rectified through a *procès-verbal* done on 18 April 2001 ([WT/Let/386](#); [WT/Let/391](#)).

the Parties. Accession shall take place by deposit with the Director-General of the WTO of an instrument of accession which states the terms so agreed. The Agreement shall enter into force for an acceding government on the 30th day following the date of its accession to the Agreement.

...

14. *Deposit*

This Agreement shall be deposited with the Director-General of the WTO, who shall promptly furnish to each Party a certified true copy of this Agreement, of each rectification or modification thereto pursuant to paragraph 6 and of each amendment thereto pursuant to paragraph 9, and a notification of each acceptance thereof or accession thereto pursuant to paragraphs 1 and 2 and of each withdrawal therefrom pursuant to paragraph 10 of this Article.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Austria (Signature subject to ratification)	15 Apr 1994		
Belgium (Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	30 Dec 1994	1 Jan 1996	WT/Let/51
Canada (Signature subject to ratification)	15 Apr 1994		
Ratification	22 Dec 1995	1 Jan 1996	WT/Let/51

In endorsing this Agreement vis-à-vis the United States for Annex 1 (Federal departments and agencies), Canada's commitments are made on the basis of our understanding of 1) the value of the U.S. offer at the time of signing of the Agreement in Marrakesh and 2) the value of "small and minority business set-asides" discussed with the United States in reference to the exception taken for these programs in their offer. Canada would further note that its commitments are put forward on the understanding that the value of U.S. contracts, otherwise subject to WTO-AGP, to which preferences for U.S. small and minority

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
businesses are applied, is consistent with statistics recently tabled by the United States in accordance with the requirements of Chapter 10 of the NAFTA. These statistics indicate that the total value of small and minority business set-asides for U.S. departments and agencies is US\$3.0 billion. With appropriate adjustments for the higher threshold values of the WTO-AGP, that value would be approximately US\$2.4 billion.			
Denmark (Signature subject to ratification)	15 Apr 1994		WT/Let/2 WT/Let/51
European Union ²⁸⁰			
(Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	30 Dec 1994	1 Jan 1996	WT/Let/51
Finland (Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	30 Dec 1994	1 Jan 1996	WT/Let/51
France (Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	30 Dec 1994	1 Jan 1996	WT/Let/51
Germany (Signature subject to ratification)	15 Apr 1994		
Greece	15 Apr 1994	1 Jan 1996	WT/Let/2
Ireland (Signature subject to ratification)	15 Apr 1994		
Israel (Signature subject to acceptance)	15 Apr 1994		
Acceptance	31 Dec 1995	1 Jan 1996	WT/Let/51
Italy (Signature subject to ratification)	15 Apr 1994		
Japan (Signature subject to ratification)	15 Apr 1994		WT/Let/44
Ratification	5 Dec 1995	1 Jan 1996	WT/Let/51

²⁸⁰ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Korea, Republic of			
(Signature subject to ratification)	15 Apr 1994		
Ratification	22 Dec 1995	1 Jan 1996	WT/Let/51
In accordance with paragraph 3(a) of Article XXIV of the Agreement the Republic of Korea will delay application of the provisions of the said Agreement, except Articles XXI and XXII, to a date not later than 1 January 1997.			
Luxembourg	15 Apr 1994	1 Jan 1996	WT/Let/2 WT/Let/51
Netherlands			
(Signature subject to acceptance)	15 Apr 1994		
Norway (Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	7 Dec 1994	1 Jan 1996	WT/Let/51
Portugal (Signature subject to ratification)	15 Apr 1994		
Spain (Signature <i>ad referendum</i>)	15 Apr 1994		WT/Let/2
Ratification	30 Dec 1994	1 Jan 1996	WT/Let/51
Sweden (Signature subject to ratification)	15 Apr 1994		WT/Let/2
Ratification	22 Dec 1994	1 Jan 1996	WT/Let/51
Switzerland			
(Signature subject to ratification)	15 Apr 1994		WT/Let/50
Ratification	19 Dec 1995	1 Jan 1996	WT/Let/51
United Kingdom			
(Signature subject to ratification) ²⁸¹	15 Apr 1994		
United States of America			
(Signature subject to ratification)	15 Apr 1994		WT/Let/44
Acceptance	1 Dec 1995	1 Jan 1996	WT/Let/51

²⁸¹ On 1 February 2020, the United Kingdom communicated that the Committee on Government Procurement had agreed, by means of a Decision adopted on 27 February 2019 ([GPA/CD/2](#)), as reaffirmed by the Decision adopted on 26 June 2019 ([GPA/CD/2/Add.1](#)), that the United Kingdom shall continue to be covered by the GPA until the expiration of the transition period between the United Kingdom and the European Union ([WT/GC/206](#)). See also the Note Verbale submitted by the European Union on 27 January 2020 ([WT/Let/1462](#)).

Accessions²⁸²

	<i>Accession</i>	<i>Entry into force</i>	<i>Notification</i>
Armenia	16 Aug 2011	15 Sep 2011	WT/Let/821
Australia	5 Apr 2019	5 May 2019	WT/Let/1429
Hong Kong, China	20 May 1997	19 Jun 1997	WT/Let/141
Iceland	29 Mar 2001	28 Apr 2001	WT/Let/396
Liechtenstein	19 Aug 1997	18 Sep 1997	WT/Let/166
Moldova, Republic of	14 Jun 2016	14 Jul 2016	WT/Let/1169
Montenegro	15 Jun 2015	15 Jul 2015	WT/Let/1046
Netherlands (for Aruba)	25 Sep 1996	25 Oct 1996	WT/Let/111
New Zealand	13 Jul 2015	12 Aug 2015	WT/Let/1049 , WT/Let/1049/ Corr.1
New Zealand declares that, consistent with the constitutional status of Tokelau and taking account of the commitment of the Government of New Zealand to the development of self-government for Tokelau through an act of self-determination under the Charter of the United Nations, this Acceptance shall not extend to Tokelau unless and until a Declaration to this effect is lodged by the Government of New Zealand with the Depositary on the basis of appropriate consultation with that territory.			
Singapore	20 Sep 1997	20 Oct 1997	WT/Let/179
Chinese Taipei	15 Jun 2009	15 Jul 2009	WT/Let/647 WT/Let/647/Add.1 WT/Let/647/Corr.1
Ukraine	18 Apr 2016	18 May 2016	WT/Let/1150

²⁸² For technical reasons, certain files linked in the electronic version of this publication to the WT/Let references in this section do not include the associated terms of accession. The associated terms of accession may be retrieved separately by searching for the document symbol on WTO Documents Online, <https://docs.wto.org>, and clicking the "More Files" link in the bottom-right corner of the result.

	<i>Accession</i>	<i>Entry into force</i>	<i>Notification</i>
United Kingdom.....	2 Dec 2020		WT/Let/1498 ²⁸³

²⁸³ As announced in [WT/Let/1498](#), the instrument of accession deposited by the United Kingdom on 2 December 2020 concerned both the Agreement on Government Procurement as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012, as well as the Agreement on Government Procurement, done at Marrakesh on 15 April 1994 (the "1994 Agreement"). With the entry into force of this Protocol for Switzerland on 1 January 2021, all GPA Parties have accepted the Protocol. Accordingly, pursuant to paragraph 1 of the Protocol, from 1 January 2021 the Agreement on Government Procurement as amended by the Protocol has replaced the 1994 Agreement in relation to all GPA Parties ([WT/Let/1497](#)). See also [WT/Let/1503](#).

Agreement on Government Procurement²⁸⁴

Modifications and Rectifications to Appendices I-IV to the
1994 Agreement on Government Procurement

Notification

Appendices to the Agreement in loose-leaf format as rectified or modified up to 1 March 2000	WT/Let/330
Armenia.....	WT/Let/1251
Canada	WT/Let/209 ; WT/Let/454 ; WT/Let/581 ; WT/Let/672
European Union ²⁸⁵	WT/Let/57 ; WT/Let/135 ; WT/Let/162 ; WT/Let/185 ; WT/Let/294 ; WT/Let/438 ; WT/Let/472 ; WT/Let/556 ; WT/Let/745 ; WT/Let/746 ; WT/Let/887
Hong Kong, China.....	WT/Let/183 ; WT/Let/206 ; WT/Let/218 ; WT/Let/355 ; WT/Let/370 ; WT/Let/425 ; WT/Let/425/Rev.1 ; WT/Let/444 ; WT/Let/453 ; WT/Let/476 ; WT/Let/491 ; WT/Let/496 ; WT/Let/683 ; WT/Let/940 ; WT/Let/1135
Iceland.....	WT/Let/438 ; WT/Let/985
Israel.....	WT/Let/184 ; WT/Let/214 ; WT/Let/485 ; WT/Let/507 ; WT/Let/513 ; WT/Let/545 ; WT/Let/550 ; WT/Let/942

²⁸⁴ Periodically updated information on the situation of GPA Parties' schedules is available at: https://www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm. For technical reasons, certain files linked in the electronic version of this publication to the WT/Let references in this section do not include the associated replacement pages to the relevant schedule. The associated replacement pages may be retrieved by searching for the document symbol on WTO Documents Online, <https://docs.wto.org>, and clicking the "More Files" link in the bottom-right corner of the result.

²⁸⁵ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

Notification

Japan	WT/Let/68 ; WT/Let/119 ; WT/Let/134 ; WT/Let/208 ; WT/Let/211 ; WT/Let/238 ; WT/Let/274 ; WT/Let/275 ; WT/Let/354 ; WT/Let/367 ; WT/Let/386 ; WT/Let/391 ; WT/Let/400 ; WT/Let/419 ; WT/Let/425 ; WT/Let/425/Rev.1 ; WT/Let/446 ; WT/Let/452 ; WT/Let/452/Rev.1 ; WT/Let/463 ; WT/Let/469 ; WT/Let/470 ; WT/Let/471 ; WT/Let/473 ; WT/Let/475 ; WT/Let/478 ; WT/Let/483 ; WT/Let/484 ; WT/Let/486 ; WT/Let/495 ; WT/Let/500 ; WT/Let/501 ; WT/Let/509 ; WT/Let/551 ; WT/Let/555 ; WT/Let/564 ; WT/Let/577 ; WT/Let/609 ; WT/Let/637 ; WT/Let/637/Corr.1 ; WT/Let/641 ; WT/Let/643 ; WT/Let/658 ; WT/Let/659 ; WT/Let/670 ; WT/Let/673 ; WT/Let/674 ; WT/Let/676 ; WT/Let/677 ; WT/Let/680 ; WT/Let/682 ; WT/Let/826 ; WT/Let/829 ; WT/Let/845 ; WT/Let/846 ; WT/Let/851 ; WT/Let/859 ; WT/Let/877 ; WT/Let/877/Corr.1 ; WT/Let/939 ; WT/Let/962 ; WT/Let/1000 ; WT/Let/1047 ; WT/Let/1189 ; WT/Let/1190 ; WT/Let/1259 ; WT/Let/1301 ; WT/Let/1415 ; WT/Let/1458
Korea, Republic of	WT/Let/207 ; WT/Let/401 ; WT/Let/455 ; WT/Let/456 ; WT/Let/481 ; WT/Let/481/Rev.1 ; WT/Let/494 ; WT/Let/543 ; WT/Let/575 ; WT/Let/649 ; WT/Let/660 ; WT/Let/685 ; WT/Let/909
Norway.....	WT/Let/17 ; WT/Let/105 ; WT/Let/152 ; WT/Let/163 ; WT/Let/210 ; WT/Let/438
Switzerland	WT/Let/146 ; WT/Let/164 ; WT/Let/194 ; WT/Let/205 ; WT/Let/356 ; WT/Let/437 ; WT/Let/662
Singapore.....	WT/Let/243 ; WT/Let/297 ; WT/Let/429 ; WT/Let/661 ; WT/Let/873 ; WT/Let/1226 ; WT/Let/1381 ; WT/Let/1474
Chinese Taipei.....	WT/Let/647Add.1 ; WT/Let/657
United States of America	WT/Let/17 ; WT/Let/57 ; WT/Let/68 ; WT/Let/105 ; WT/Let/135 ; WT/Let/146 ; WT/Let/407 ; WT/Let/431 ; WT/Let/457 ; WT/Let/482 ; WT/Let/482/Rev.1 ; WT/Let/537 ; WT/Let/635 ; WT/Let/672 ; WT/Let/675 ; WT/Let/844 ; WT/Let/919

Protocol Amending the Agreement on Government Procurement

Done at Geneva on 30 March 2012

Entry into force: 6 April 2014²⁸⁶

Text: WTO Treaty Series No. 43, [WT/Let/854](#),²⁸⁷ [WT/Let/858](#), [GPA/113](#)

UN Registration: 15 October 2014, [A-31874](#), [No. 65110](#)

UNTS: [not yet determined](#)

Relevant clauses

...

1. The Preamble, Articles I through XXIV, and Appendices to the 1994 Agreement shall be deleted and replaced by the provisions as set forth in the Annex hereto.
2. This Protocol shall be open for acceptance by the Parties to the 1994 Agreement.
3. This Protocol shall enter into force for those Parties to the 1994 Agreement that have deposited their respective instruments of acceptance of this Protocol, on the 30th day following such deposit by two thirds of the Parties to the 1994 Agreement. Thereafter this Protocol shall enter into force for each Party to the 1994 Agreement which has deposited its instrument of acceptance of this Protocol, on the 30th day following the date of such deposit.
4. This Protocol shall be deposited with the Director-General of the WTO, who shall promptly furnish to each Party to the 1994 Agreement a certified true copy of this Protocol, and a notification of each acceptance thereof.
5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

²⁸⁶ See [WT/Let/936](#).

²⁸⁷ A typographical error in the French version of the authentic text of the Protocol Amending the Agreement on Government Procurement was rectified through a *procès-verbal* done on 4 June 2012. The rectification concerned an error in the numbering of the Annex to the Protocol, Article II, paragraphs 4 to 11 ([WT/Let/853](#); [WT/Let/854](#)).

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Armenia	7 May 2015	6 Jun 2015	WT/Let/1039
Canada	18 Nov 2013	6 Apr 2014	WT/Let/913
European Union ²⁸⁸	3 Dec 2013	6 Apr 2014	WT/Let/917
Hong Kong, China	2 Dec 2013	6 Apr 2014	WT/Let/916
Iceland	27 Feb 2014	6 Apr 2014	WT/Let/933
Israel	7 Mar 2014	6 Apr 2014	WT/Let/935
Japan	17 Mar 2014	16 Apr 2014	WT/Let/936
Korea, Republic of	15 Dec 2015	14 Jan 2016	WT/Let/1110
Liechtenstein	2 May 2013	6 Apr 2014	WT/Let/883
Netherlands (for Aruba)	4 June 2014	21 Aug 2014	WT/Let/945
Norway	12 Nov 2013	6 Apr 2014	WT/Let/912
Singapore	27 Feb 2014	6 Apr 2014	WT/Let/934
Switzerland.....	2 Dec 2020	1 Jan 2021	WT/Let/1497
Chinese Taipei	18 Nov 2013	6 Apr 2014	WT/Let/914
United States of America	2 Dec 2013	6 Apr 2014	WT/Let/915

Accessions²⁸⁹

	<i>Accession</i>	<i>Entry into force</i>	<i>Notification</i>
Australia	5 Apr 2019	5 May 2019	WT/Let/1429
Moldova, Republic of	14 Jun 2016	14 Jul 2016	WT/Let/1169
Montenegro	15 Jun 2015	15 Jul 2015	WT/Let/1046

²⁸⁸ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

²⁸⁹ This refers to expressions of consent to be bound by the Protocol Amending the Agreement on Government Procurement in the context of accessions to the amended Agreement on Government Procurement.

	<i>Accession</i>	<i>Entry into force</i>	<i>Notification</i>
New Zealand	13 Jul 2015	12 Aug 2015	WT/Let/1049 WT/Let/1049/ Corr.1
New Zealand declares that, consistent with the constitutional status of Tokelau and taking into account the commitment of the Government of New Zealand to the development of self-government for Tokelau through an act of self-determination under the Charter of the United Nations, this Accession shall not extend to Tokelau unless and until a Declaration to this effect is lodged by the Government of New Zealand with the Depositary on the basis of appropriate consultation with that territory.			
Ukraine	18 Apr 2016	18 May 2016	WT/Let/1150
United Kingdom.....	2 Dec 2020	1 Jan 2021	WT/Let/1498 WT/Let/1503

Protocol Amending the Agreement on Government Procurement²⁹⁰

Modifications and Rectifications to Appendices I-IV to the Amended Agreement on Government Procurement

Notification

Armenia.....	WT/Let/1045 ; WT/Let/1067 ; WT/Let/1252
Australia.....	WT/Let/1434 ; WT/Let/1453 ; WT/Let/1510 ; WT/Let/1534
Canada	WT/Let/941 ; WT/Let/954 ; WT/Let/1228
European Union ²⁹¹	WT/Let/941 ; WT/Let/977 ; WT/Let/1050 ; WT/Let/1066 ; WT/Let/1184 ; WT/Let/1433 ; WT/Let/1509
Hong Kong, China.....	WT/Let/941 ; WT/Let/946 ; WT/Let/1137
Iceland.....	WT/Let/941 ; WT/Let/985 ; WT/Let/1433
Israel.....	WT/Let/941 ; WT/Let/947 ; WT/Let/1140
Japan.....	WT/Let/944 ; WT/Let/952 ; WT/Let/981 ; WT/Let/1131 ; WT/Let/1191 ; WT/Let/1210 ; WT/Let/1210/Corr.1 WT/Let/1264 ; WT/Let/1322 ; WT/Let/1419 ; WT/Let/1459
Korea, Republic of.....	WT/Let/1125 ; WT/Let/1162 ; WT/Let/1445 ; WT/Let/1504
Liechtenstein.....	WT/Let/941 ; WT/Let/948 ; WT/Let/1433
Moldova, Republic of.....	WT/Let/1180
Montenegro.....	WT/Let/1050 ; WT/Let/1051 ; WT/Let/1120 ; WT/Let/1509
Netherlands (for Aruba).....	WT/Let/982 ; WT/Let/1027
New Zealand.....	WT/Let/1065 ; WT/Let/1066 ; WT/Let/1085 ; WT/Let/1200 ; WT/Let/1224 ; WT/Let/1269 ; WT/Let/1331 ; WT/Let/1351 ; WT/Let/1356
Norway.....	WT/Let/941 ; WT/Let/1026 ; WT/Let/1433
Singapore.....	WT/Let/941 ; WT/Let/951 ; WT/Let/1227 ; WT/Let/1382 ; WT/Let/1476

²⁹⁰ Periodically updated information on the situation of GPA Parties' schedules is available at: https://www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm. For technical reasons, certain files linked in the electronic version of this publication to the WT/Let references in this section do not include the associated replacement pages to the relevant schedule. The associated replacement pages were issued as a separate file that may be retrieved by searching for the document symbol on WTO Documents Online, <https://docs.wto.org>, and clicking the "More Files" link in the bottom-right corner of the result.

²⁹¹ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

Notification

Switzerland	WT/Let/1510 ; WT/Let/1532
Chinese Taipei	WT/Let/941 ; WT/Let/978 ; WT/Let/1533
Ukraine	WT/Let/1163 ; WT/Let/1174 ; WT/Let/1508
United Kingdom ²⁹²	WT/Let/1510
United States of America	WT/Let/941 ; WT/Let/950 ; WT/Let/1141

²⁹² See [WT/GC/226](#), paras. 2.8 and 2.9.

International Dairy Agreement

Done at Marrakesh on 15 April 1994

Entry into force: 1 January 1995²⁹³

Termination: 1 January 1998²⁹⁴

Text: GATT Publication VI-1994, [WT/Let/21](#), [IDA/3](#)²⁹⁵

UN Registration: 1 November 1995, [A-31874](#), No. 41940

UNTS: [1895 UNTS 294](#)

Relevant clauses

...

Article VIII

1. *Acceptance*

(a) This Agreement is open for acceptance, by signature or otherwise, by any State or separate customs territory possessing full autonomy in the conduct of its external commercial relations and of the other matters provided for in the Agreement Establishing the WTO ... and by the European Communities.

...

²⁹³ See [WT/Let/3](#).

²⁹⁴ On 30 September 1997, the International Dairy Council decided, in accordance with paragraph 3 of Article VIII of the Agreement, to terminate the Agreement on 31 December 1997 ([IDA/8](#)). On 10 December 1997, the General Council decided to delete the Agreement from Annex 4 of the Marrakesh Agreement Establishing the World Trade Organization ([WT/L/251](#)).

²⁹⁵ The International Dairy Agreement was amended by the *First Procès-Verbal* of 19 June 1995 concerning Attachment C for Japan in the Annex on Certain Milk Products ([WT/Let/21](#)). See also Decision of the International Dairy Council of 17 October 1995 ([IDA/3](#)).

2. *Entry into force*

(a) This Agreement shall enter into force, for those Parties having accepted it, on the date of entry into force of the WTO Agreement. For Parties accepting this Agreement after that date, it shall be effective from the date of their acceptance.

...

3. *Validity*

This Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise.

...

8. *Deposit*

... This Agreement, and any amendments thereto, shall, upon the entry into force of the WTO Agreement, be deposited with the Director-General of the WTO.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Argentina (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Brazil (Signature subject to ratification).....	22 Mar 1995		WT/Let/11
Bulgaria (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	14 Nov 1995	14 Nov 1995	WT/Let/39
Chad (Signature subject to ratification)	8 Dec 1994		WT/Let/3
Ratification.....	19 Sep 1996	19 Sep 1996	WT/Let/3/Rev.1 WT/Let/136

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
European Union ²⁹⁶	30 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Finland (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Hungary (Signature subject to ratification).....	15 Apr 1994		
Japan	27 Jan 1995	27 Jan 1995	WT/Let/5 WT/Let/3/Rev.1
New Zealand.....	7 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Norway (Signature subject to ratification)	15 Apr 1994		
Ratification.....	7 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Romania (Signature subject to ratification)	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Sweden (Signature subject to ratification).....	13 Sep 1994		WT/Let/3
Ratification.....	22 Dec 1994	1 Jan 1995	WT/Let/3/Rev.1
Switzerland	15 Apr 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1
Uruguay (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/3 WT/Let/3/Rev.1

²⁹⁶ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

International Bovine Meat Agreement

Done at Marrakesh on 15 April 1994

Entry into force: 1 January 1995²⁹⁷

Termination: 31 December 1997²⁹⁸

Text: GATT Publication VI-1994

UN Registration: 1 November 1995, [A-31874](#), No. 41937

UNTS: [1895 UNTS 249](#)

Relevant clauses

...

Article VI

1. *Acceptance*

(a) This Agreement is open for acceptance, by signature or otherwise, by any State or separate customs territory possessing full autonomy in the conduct of its external commercial relations and of the other matters provided for in the Agreement Establishing the WTO ... and by the European Communities.

...

2. *Entry into force*

This Agreement shall enter into force for those Parties having accepted it, on the date of entry into force of the WTO Agreement. For Parties accepting this Agreement after that date, it shall be effective from the date of their acceptance.

²⁹⁷ See [WT/Let/4](#).

²⁹⁸ On 30 September 1997, the International Meat Council decided, in accordance with paragraph 3 of Article 6 of the Agreement, to terminate the Agreement on 31 December 1997 ([IMA/8](#)). On 10 December 1997, the General Council decided to delete the Agreement from Annex 4 of the Marrakesh Agreement Establishing the World Trade Organization ([WT/L/252](#)).

3. *Validity*

This Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise.

...

7. *Deposit*

... This Agreement, and any amendments thereto, shall, upon the entry into force of the WTO Agreement, be deposited with the Director-General of the WTO.

...

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Argentina (Signature subject to ratification).....	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Australia.....	19 May 1995	19 May 1995	WT/Let/18
Austria (Signature subject to ratification).....	15 Apr 1994		
Brazil	15 Apr 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Bulgaria (Signature subject to ratification)	15 Apr 1994		
Ratification.....	14 Nov 1995	14 Nov 1995	WT/Let/40
Canada (Signature subject to ratification).....	15 Apr 1994		
Ratification	30 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Chad (Signature subject to ratification)	8 Dec 1994		WT/Let/4
Ratification.....	19 Sep 1996	19 Sep 1996	WT/Let/4/Rev.1 WT/Let/137

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Colombia (Signature subject to ratification)	15 Apr 1994		
Ratification.....	31 Mar 1995	31 Mar 1995	WT/Let/13
European Union ²⁹⁹	30 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Finland (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Hungary (Signature subject to ratification)	15 Apr 1994		
Japan	27 Jan 1995	27 Jan 1995	WT/Let/6
New Zealand.....	7 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Norway (Signature subject to ratification)	15 Apr 1994		
Ratification.....	7 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Paraguay (Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Nov 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Romania (Signature subject to ratification)	15 Apr 1994		
Ratification.....	23 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
South Africa.....	19 Jun 1995	19 Jun 1995	WT/Let/20
Sweden (Signature subject to ratification).....	13 Sep 1994		
Ratification.....	22 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Switzerland	15 Apr 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Tunisia (Signature subject to ratification).....	15 Apr 1994		

²⁹⁹ On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
United States of America			
(Signature subject to ratification)	15 Apr 1994		
Ratification.....	30 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1
Uruguay (Signature subject to ratification).....			
	15 Apr 1994		
Ratification.....	29 Dec 1994	1 Jan 1995	WT/Let/4 WT/Let/4/Rev.1