

**GENERAL AGREEMENT  
ON TARIFFS AND TRADE**

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**Committee on Tariff Concessions**

**REPORT OF THE COMMITTEE ON TARIFF CONCESSIONS**

1. The Committee on Tariff Concessions, under the Chairmanship of H.E. Mr. Ernesto Tironi (Chile) held two formal meetings, on 20 October and 6 December 1993.
2. The Committee pursued its examination of the status of implementation of the Harmonized Commodity Description and Coding System (Harmonized System) by the GATT contracting parties and noted that since the formal introduction of the Harmonized System on 1 January 1988, ninety-eight contracting parties, out of a total of 111, had decided to apply the Harmonized System. However, only twenty-one countries, plus the European Communities, had a certified schedule in the nomenclature of the Harmonized System. Some of these schedules were, moreover, incomplete and information related to the initial negotiating rights (INRs) and the legal instruments containing the concessions were still missing. The Committee regretted that very little progress had been made in this area and agreed to establish a programme of work on these matters after the Uruguay Round.
3. The Committee also noted that fifteen countries were presently under a waiver to carry out consultations and negotiations under Article XXVIII, after having implemented the Harmonized System. A new Geneva (1993) Protocol had been opened for the annexation of HS schedules, to which three countries had up to now attached their HS schedules. Delegations were urged to accelerate the process of ongoing negotiations and consultations in order to have their HS schedules approved and annexed to the Protocol. The Committee regretted that several contracting parties having a GATT schedule had implemented the Harmonized System without having followed GATT procedures (see Annex I).
4. Following the adoption by the CONTRACTING PARTIES in October 1991 of a text containing the procedures for incorporating changes in the Harmonized System affecting GATT Schedules which came into force on 1 January 1992 (see document L/6905), the Committee noted that eleven delegations had submitted the notifications related to the HS changes in their schedules. These notifications were circulated in documents SECRET/HS/1 to 11. A collective certification had been prepared and accepted by ten delegations; one delegation still needed to have the changes in the schedule certified. Countries which had not yet notified the HS changes were urged to do so without further delay.
5. The Chairman reminded the Committee that substantial changes in the Harmonized System nomenclature would be introduced on 1 January 1996 and that procedures for the introduction of changes to the Harmonized System had been established in 1991 (document L/6905) and would serve as the basis for the preparation of the required documentation.
6. The Committee examined a Swedish proposal made on behalf of the Nordic countries (document TAR/W/88) related to the extension of waivers. According to the proposal, the extension of current waivers should be based on an understanding that the countries concerned would provide a full and detailed report, in writing, to the Committee on Tariff Concessions. After consideration of the proposal at the meeting of 20 October, and in view of the expression of differing opinions by delegations, the Chairman held consultations and submitted a new proposal to the Committee at its meeting of 6 December. The proposal calls for the Committee to report twice a year to the Council on its activities and under the item related to "Ongoing negotiations and submission of HS documentation by contracting

parties under waivers" would contain detailed factual information on the status of the waivers. The Committee agreed to this proposal which is reproduced in Annex II.

7. Concerning the submission of national tariffs, the Committee noted that following the requests forwarded by the Secretariat to the members that had not submitted their most recent national tariff, some progress had been achieved in the number of national tariffs received by the Secretariat. Those countries that had not yet done so were urged to make every effort to provide the Secretariat with a copy of their most recent tariff.

ANNEX I

<u>Country</u>	<u>Date of introduction of HS</u>
Benin	1 January 1992
Burkina Faso	1 January 1992
Côte d'Ivoire	1 January 1992
Dominican Republic	1 July 1993
Haiti	1 January 1990
Madagascar	1 January 1988
Mauritania	1 January 1988
Myanmar	1 April 1992
Niger	1 January 1992
Nigeria	15 March 1988
Rwanda	1 January 1992
South Africa <sup>1</sup>	1 January 1988

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<sup>1</sup>HS documentation submitted, but HS schedule not yet certified.

**ANNEX II**

**Actions to be taken by the Committee on Tariff Concessions  
on the Requests for Extensions of Waivers**

The Committee shall report twice a year on its activities to the Council. Under the item related to "Ongoing negotiations and submission of HS documentation by contracting parties under waivers", the following factual information shall be included:

- Date of original waiver.
- Date of submission of documents relevant to the HS implementation (if no documents have been circulated, reasons therefor).
- Number of extensions and dates when granted.
- Number of countries with which Article XXVIII negotiations have been initiated.
- Number of countries with which Article XXVIII negotiations have been concluded.
- Status of outstanding Article XXVIII negotiations as well as a general outline of relevant problems, if any.
- Outlook for concluding the process.