

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

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GENEVA (1994) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

Contracting parties to the General Agreement on Tariffs and Trade (hereinafter referred to as "participants")

HAVING carried out negotiations with a view to introducing the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System"), pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (hereinafter referred to as "the General Agreement") and the special procedures relating to the transposition of the current GATT concessions into the Harmonized System, adopted by the GATT Council on 12 July 1983¹

HAVE, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a participant shall become a Schedule to the General Agreement relating to that participant on the day on which this Protocol enters into force for it pursuant to paragraph 3(c) and shall replace on that date the schedules of the participant which were annexed to the General Agreement before that date.
- 2.(a) For the purpose of the reference in paragraph 1(b) and (c) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the contracting parties concerned, but without prejudice to any obligations in effect on that date.
- (b) For the purpose of the reference in paragraph 6(a) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the contracting parties concerned.
- 3.(a) Participants may annex their schedules of tariff concessions to this Protocol until 31 December 1994.
- (b) This Protocol shall be open for acceptance by participants, by signature or otherwise, until 31 December 1994.
- (c) This Protocol shall enter into force on 25 May 1994 for those participants which have accepted it on that date, and for participants accepting it after that date, it shall enter into force on the dates of acceptance.

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¹BISD 30S/17.

4. This Protocol shall be deposited with the Director-General to the CONTRACTING PARTIES who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each contracting party to the General Agreement and to the European Economic Community.

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

DONE at Geneva this twenty-fourth day of May one thousand nine hundred and ninety-four, in a single copy, in the English, French and Spanish languages, each text being authentic. The Schedules annexed hereto are authentic in the English, French or Spanish language as specified in each Schedule.