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The procedures and practices to implement the provisions relating to tariff negotiations and renegotiations have evolved considerably since the General Agreement on Tariffs and Trade (GATT) was established in 1947. The provisions themselves have undergone some changes since then. This study reviews the evolution of these provisions and of the procedures adopted and practices followed by the contracting parties to GATT 1947 and the members of the WTO.

The first chapter outlines the legal framework of tariff negotiations and renegotiations as it exists at present. The second deals with tariff negotiations held in the context of multilateral trade negotiations and includes accession negotiations. The third takes up bilateral and plurilateral negotiations held under GATT 1947, as well as under the WTO, outside the context of tariff conferences and rounds of multilateral trade negotiations. The fourth is devoted to renegotiations under the various provisions of the GATT, and particularly Article XXVIII and Article XXIV:6. In the fifth chapter, some issues on such technical aspects as rectification, consolidation and implementation of the Harmonized System are explored. The last chapter offers conclusions and recommendations. For the reader’s benefit, the appendices reproduce a selection of important documents.

This second edition updates the chapters, taking into account the progress in all the areas since 1999, when the original was written. The new developments of significance captured in this edition are the expansion of the Information Technology Agreement; accessions of a number of new members of the WTO, including two major trading nations, China and Russia; tariff negotiations in agriculture and non-agricultural market access under the Doha Development Agenda; renegotiations in the context of the successive enlargements of the European Union; and the implementation of changes in the WTO members’
schedules of commitments owing to periodic revisions of the Harmonized System.

The source used for the research has been mainly the original records available in the archives of the WTO Secretariat and Secretariat notes.

Anwarul Hoda