

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

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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.

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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