

## Fifth Protocol to the General Agreement on Trade in Services

Done at Geneva on 27 February 1998

Entry into force:<sup>243</sup> 1 March 1999<sup>244</sup>

Text: WTO Treaty Series No. 15, [WTO BISD 1998 Vol. 4/9](#), [WT/Let/215](#), [WT/Let/221](#),<sup>245</sup>  
[WT/Let/223](#),<sup>246</sup> [S/L/45](#)

UN Registration: 13 May 1999, [A-31874](#), [No. 45803](#)

UNTS: [2066 UNTS 155](#)

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### 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 29 January 1999.

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<sup>243</sup> 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](#)).

<sup>244</sup> See [WT/Let/288](#).

<sup>245</sup> 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](#)).

<sup>246</sup> 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.

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**Acceptances**

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Australia .....	3 May 1999	3 May 1999	<a href="#">WT/Let/299</a>
Austria .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Bahrain, Kingdom of .....	5 Jun 1998	1 Mar 1999	<a href="#">WT/Let/224</a> <a href="#">WT/Let/288</a>
Belgium .....	25 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Bolivia, Plurinational State of <sup>247</sup> .....	5 Dec 2002	5 Dec 2002	<a href="#">WT/Let/433</a>
Brazil <sup>248</sup> (Signature subject to ratification) .....	8 Jun 1998		<a href="#">WT/Let/225</a>
Ratification .....	18 Mar 2016	18 Mar 2016	<a href="#">WT/Let/1145</a>
Bulgaria .....	18 Feb 1999	1 Mar 1999	<a href="#">WT/Let/289</a>
Canada .....	18 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Chile .....	16 Jun 1998	1 Mar 1999	<a href="#">WT/Let/228</a> <a href="#">WT/Let/288</a>

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<sup>247</sup> 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](#)).

<sup>248</sup> 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	<a href="#">WT/Let/235</a> <a href="#">WT/Let/288</a>
Costa Rica (Signature subject to ratification) ...	16 Nov 1998		<a href="#">WT/Let/254</a>
Ratification .....	29 Sep 1999	29 Sep 1999	<a href="#">WT/Let/309</a>
Cyprus .....	11 Jan 1999	1 Mar 1999	<a href="#">WT/Let/280</a>
Czech Republic .....	16 Jul 1998	1 Mar 1999	<a href="#">WT/Let/233</a> <a href="#">WT/Let/288</a>
Denmark .....	26 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Dominican Republic <sup>249</sup>			
(Signature <i>ad referendum</i> ) .....	9 Nov 1998		<a href="#">WT/Let/288</a>
Ratification .....	17 Jun 2003	17 Jun 2003	<a href="#">WT/Let/447</a>
Ecuador .....	23 Dec 1998	1 Mar 1999	<a href="#">WT/Let/279</a> <a href="#">WT/Let/288</a>
Egypt .....	17 Nov 1998	1 Mar 1999	<a href="#">WT/Let/254</a> <a href="#">WT/Let/288</a>
El Salvador (Signature subject to ratification) ..	18 Jan 1999		<a href="#">WT/Let/288</a>
Ratification .....	14 Jun 1999	14 Jun 1999	<a href="#">WT/Let/304</a>
European Union <sup>250</sup> .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Finland .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
France .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Germany .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Ghana <sup>251</sup> .....	26 May 2000	26 May 2000	<a href="#">WT/Let/345</a>

<sup>249</sup> 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](#)).

<sup>250</sup> On 1 December 2009, the European Union succeeded the European Community ([WT/Let/679](#)).

<sup>251</sup> 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	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Honduras (Signature <i>ad referendum</i> ) .....	2 Mar 1999		<a href="#">WT/Let/291</a>
Ratification .....	21 May 1999	21 May 1999	<a href="#">WT/Let/299</a>
Hong Kong, China .....	18 May 1998	1 Mar 1999	<a href="#">WT/Let/220</a> <a href="#">WT/Let/288</a>
Hungary .....	28 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Iceland .....	12 Jan 1999	1 Mar 1999	<a href="#">WT/Let/282</a> <a href="#">WT/Let/288</a>
India .....	9 Dec 1998	1 Mar 1999	<a href="#">WT/Let/276</a> <a href="#">WT/Let/288</a>
Indonesia .....	26 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Ireland .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Israel .....	30 Jun 1998	1 Mar 1999	<a href="#">WT/Let/230</a> <a href="#">WT/Let/288</a>
Italy .....	28 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Jamaica <sup>252</sup> .....	16 Oct 2012	16 Oct 2012	<a href="#">WT/Let/866</a>
Japan .....	30 Jun 1998	1 Mar 1999	<a href="#">WT/Let/230</a> <a href="#">WT/Let/288</a>
Kenya <sup>253</sup> .....	1 Dec 2000	1 Dec 2000	<a href="#">WT/Let/363</a>
Korea, Republic of .....	27 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Kuwait, the State of .....	11 Jan 1999	1 Mar 1999	<a href="#">WT/Let/280</a> <a href="#">WT/Let/288</a>

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<sup>252</sup> 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](#)).

<sup>253</sup> 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		<a href="#">WT/Let/284</a>
Ratification .....	10 Jun 1999	10 Jun 1999	<a href="#">WT/Let/288</a> <a href="#">WT/Let/304</a>
Macao, China .....	28 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Malaysia .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Malta .....	21 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Mauritius .....	21 Dec 1998	1 Mar 1999	<a href="#">WT/Let/278</a> <a href="#">WT/Let/288</a>
Mexico .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Netherlands (for the Kingdom in Europe) .....	20 Aug 1998	1 Mar 1999	<a href="#">WT/Let/239</a> <a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
New Zealand .....	11 Jan 1999	1 Mar 1999	<a href="#">WT/Let/280</a> <a href="#">WT/Let/288</a>
Nicaragua (Signature subject to ratification) ...	28 Jan 1999		<a href="#">WT/Let/286</a>
Ratification .....	21 Sep 1999	21 Sep 1999	<a href="#">WT/Let/309</a>
Nigeria <sup>254</sup> .....	7 Dec 2000	7 Dec 2000	<a href="#">WT/Let/363</a>
Norway .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Pakistan .....	23 Dec 1998	1 Mar 1999	<a href="#">WT/Let/279</a> <a href="#">WT/Let/288</a>
Peru .....	23 Jun 1998	1 Mar 1999	<a href="#">WT/Let/228</a> <a href="#">WT/Let/288</a>
Philippines <sup>255</sup> .....	16 Mar 2011	16 Mar 2011	<a href="#">WT/Let/759</a>

<sup>254</sup> 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](#)).

<sup>255</sup> 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 <sup>256</sup> .....	3 Jul 2003	3 Jul 2003	<a href="#">WT/Let/448</a>
Portugal .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Romania .....	28 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Senegal .....	20 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Singapore .....	18 May 1998	1 Mar 1999	<a href="#">WT/Let/219</a> <a href="#">WT/Let/288</a>
Slovak Republic .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Slovenia .....	15 Jun 1999	15 Jun 1999	<a href="#">WT/Let/305</a>
South Africa .....	27 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Spain .....	25 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Sri Lanka .....	20 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Sweden .....	22 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Switzerland .....	2 Nov 1998	1 Mar 1999	<a href="#">WT/Let/247</a> <a href="#">WT/Let/288</a>
Thailand .....	29 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Tunisia .....	26 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
Turkey .....	22 Sep 1998	1 Mar 1999	<a href="#">WT/Let/244</a> <a href="#">WT/Let/288</a>

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<sup>256</sup> 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	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>
United States of America .....	1 Dec 1998	1 Mar 1999	<a href="#">WT/Let/273</a> <a href="#">WT/Let/288</a>
Uruguay <sup>257</sup> (Signature subject to ratification)...	21 Jul 1998		<a href="#">WT/Let/234</a>
Ratification .....	6 Jun 2003	6 Jun 2003	<a href="#">WT/Let/447</a>
Venezuela, Bolivarian Republic of .....	21 Jan 1999	1 Mar 1999	<a href="#">WT/Let/284</a> <a href="#">WT/Let/288</a>

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<sup>257</sup> 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](#)).