

## The WTO and its treaty instruments

### *The establishment of the World Trade Organization*

The World Trade Organization emerged from multilateral trade negotiations launched by the GATT 1947 CONTRACTING PARTIES meeting at the ministerial level<sup>1</sup> in Punta del Este (Uruguay) in 1986; these negotiations are referred to as the Uruguay Round. On 15 April 1994, Ministers meeting in Marrakesh (Morocco) concluded the Uruguay Round<sup>2</sup> and signed the Marrakesh Final Act embodying the results of the Round.<sup>3</sup> These results, annexed to the Marrakesh Final Act, comprise the Marrakesh Agreement Establishing the World Trade Organization, specific Ministerial declarations and decisions adopted during the Uruguay Round,<sup>4</sup> and the Understanding on Commitments in Financial Services. The Marrakesh Final Act opened the WTO Agreement for acceptance by the contracting parties to the GATT 1947 and the European Communities.<sup>5</sup> Following its signature by Ministers at Marrakesh, and the subsequent deposit of sufficient instruments of acceptance, the WTO Agreement entered into force on 1 January 1995<sup>6</sup> in three authentic languages.<sup>7</sup>

### *The WTO Agreement and its four Annexes*

The WTO Agreement governs the institutional operation of the WTO. It has four annexes, which are integral parts of the WTO Agreement.<sup>8</sup>

Annex 1 contains the substantive rules applicable to WTO Members in regard to:

- trade in goods (Annex 1A) – in the form of a general interpretative note and 13 agreements<sup>9</sup>, such as the General Agreement on Tariffs and Trade 1994 (the GATT 1994, which itself incorporates by reference the GATT 1947 and related instruments pre-dating the WTO as well as six Understandings and the Marrakesh Protocol of 1994<sup>10</sup>);
- trade in services (Annex 1B), i.e. the General Agreement on Trade in Services (the GATS);<sup>11</sup> and
- trade-related aspects of intellectual property rights (Annex 1C), i.e. the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement) and the intellectual property conventions referenced therein.<sup>12</sup>

Annex 2 contains the rules and procedures governing the settlement of disputes between WTO Members (the DSU).<sup>13</sup>

Annex 3 sets forth a mechanism for the regular multilateral review of WTO Members' trade policies.<sup>14</sup>

The WTO Agreement and these three annexes are binding on all WTO Members as a "Single Undertaking", and are generally referred to as the "Multilateral Trade Agreements".<sup>15</sup>

Conversely, Annex 4 of the WTO Agreement contains the "Plurilateral Trade Agreements",<sup>16</sup> namely the Agreement on Trade in Civil Aircraft<sup>17</sup> and the Agreement on Government Procurement, each of which is binding only upon those WTO Members that have accepted it.<sup>18</sup>

#### *Reservations, delayed application, and non-application*

The applicability of the WTO Agreement and its Annexes as a treaty may be subject to three types of limitations to be notified by relevant Members: (i) reservations; (ii) delayed application or implementation; and (iii) non-application.

The first type of limitation, reservations, may be introduced by a Member when accepting or acceding to the WTO Agreement, to the extent such reservations are exceptionally permissible. Article XVI:5 of the WTO Agreement prohibits reservations to the WTO Agreement, whilst allowing reservations in respect of provisions of the Multilateral Trade Agreements contained in its Annexes 1-3 "to the extent provided for in those Agreements", and providing that the Plurilateral Trade Agreements contained in Annex 4 shall govern reservations in respect of such agreements. The Agreement on Implementation of Article VII of the GATT 1994 (the Agreement on Customs Valuation), contained in Annex 1 of the WTO Agreement, permitted developing country Members to make reservations regarding certain obligations contained in that Agreement.<sup>19</sup> Certain developing country Members that accepted the WTO Agreement made reservations concerning the Agreement on Customs Valuation. Those reservations are reproduced in the sections on acceptances of, and accessions to, the WTO Agreement below.<sup>20</sup>

Article 9.2 of the Agreement on Trade in Civil Aircraft prohibits reservations without the consent of the other Signatories. To date, the Signatories have not consented to any reservation to any of the provisions of that Agreement. In turn, the Agreement on Government Procurement prohibits reservations.<sup>21</sup>

As regards the second type of limitation, delayed application or implementation,<sup>22</sup> three agreements contained in Annex 1A to the WTO Agreement provide for the possibility of developing or least-developed country Members notifying a delay in the application or implementation of relevant provisions in the agreements in question:

- The Agreement on Import Licensing Procedures allowed developing country Members to delay the application of obligations concerning (i) the date of submission of applications for licences and (ii) the time-frame for approving applications for licences.<sup>23</sup>

- The Agreement on Customs Valuation allowed developing country Members to delay the application of obligations provided for in that Agreement.<sup>24</sup>
- The Agreement on Trade Facilitation allows developing and least-developed country Members to notify three categories of commitments that reflect a staged implementation of the obligations established in that Agreement by each Member. Each developing or least-developed country Member notifies as Category A those provisions in the Agreement that it intends to implement upon entry into force of the Agreement for such Member, and as Category B and Category C those provisions that it intends to implement at a later stage.

Certain developing country Members that accepted the WTO Agreement requested the delayed application of relevant provisions of the Agreement on Import Licensing Procedures and the Agreement on Customs Valuation. The requests for delayed application are reproduced in the sections on acceptances and accessions of the WTO Agreement below.<sup>25</sup> Certain Members that accepted the Agreement on Trade Facilitation notified their Category A, Category B, and Category C commitments. Those notifications are not reproduced in this volume.<sup>26</sup>

In addition, specific provisions in various WTO agreements delayed the application of WTO dispute settlement or certain forms thereof for an initial period of time following entry into force:

- under Article 64.2 of the TRIPS Agreement, subparagraphs 1(b) and 1(c) of Article XXIII of the GATT 1994 (non-violation and situation complaints) did not apply to the settlement of disputes under the TRIPS Agreement for a period of five years from the date of entry into force of the WTO Agreement.<sup>27</sup>
- Article 20 of the Agreement on Trade Facilitation, which provides that dispute settlement shall not apply: (a) for a period of two years after its entry into in force against a developing country Member concerning any provision that the Member has designated in Category A; (b) for a period of two years after its entry into in force, against a least-developed country Member concerning any provision that the Member has designated in Category A; and (c) for a period of eight years after implementation of a provision under Category B or C by a least-developed country Member, against the least-developed country Member concerning that provision;<sup>28</sup> and
- Article 3.8 of the Agreement on Fisheries Subsidies, adopted in 2022 and not yet in force, which provides that subsidies granted or maintained by developing country Members, including least-developed country (LDC) Members, up to and within the exclusive economic zone (EEZ) shall be exempt from dispute settlement for a period of 2 years from the date of entry into force.<sup>29</sup>

The third type of limitation on the applicability of the WTO Agreement and its Annexes are declarations of non-application of the WTO Agreement and the Multilateral Trade Agreements annexed thereto, made by a Member in respect of another Member at the time either became a WTO Member.<sup>30</sup> Similar declarations of non-application can also be made by Signatories of the Agreement on Trade in Civil Aircraft<sup>31</sup> or by Parties to the Agreement on Government Procurement.<sup>32</sup> Non-application declarations concerning the WTO Agreement and Multilateral or Plurilateral Trade Agreements annexed thereto are not reproduced in this publication.<sup>33</sup>

#### *Member-specific Schedules and TFA commitments*

In addition to the text of the various Multilateral and Plurilateral Trade Agreements, the WTO Agreement contains several thousand pages comprising Members' specific commitments and concessions regarding four Agreements annexed to the WTO Agreement: the GATT 1994, the GATS, the Agreement on Trade Facilitation, and the Agreement on Government Procurement. The resulting documents are colloquially referenced as goods schedules, services schedules and lists of MFN exemptions, Category A, B, and C TFA commitments, and GPA schedules. These documents are an integral part of the GATT 1994,<sup>34</sup> the GATS,<sup>35</sup> the Agreement on Trade Facilitation,<sup>36</sup> and the Agreement on Government Procurement,<sup>37</sup> respectively.

Most original WTO Members' goods schedules were annexed to the Marrakesh Protocol of 15 April 1994, which was attached to the GATT 1994 contained in Annex 1A of the WTO Agreement.<sup>38</sup> Likewise, most original Members' schedules of specific commitments concerning services and Article II exemptions were attached to the GATS, contained in Annex 1B of the WTO Agreement signed at Marrakesh.

Pursuant to the Ministerial Decision on Measures in Favour of Least-Developed Countries annexed to the Marrakesh Final Act, least-developed country original Members were accorded an additional one-year period from 15 April 1994 to submit their goods and services schedules. Accordingly, following approval by the WTO General Council,<sup>39</sup> the goods<sup>40</sup> and services<sup>41</sup> schedules of specific least developed country Members were annexed to the Marrakesh Protocol<sup>42</sup> and to the GATS, respectively, through two separate *procès-verbaux* done at Geneva on 20 and 21 December 1995, respectively.<sup>43</sup>

In addition, some WTO Members that gained GATT 1947 contracting party status in 1994 established their WTO goods and services schedules in accordance with the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement, annexed to the Marrakesh Final Act. In particular, one WTO Member that had become a contracting party to the GATT 1947 in September 1994 submitted its schedules to the Preparatory Committee for the WTO. Upon approval, the schedules of that

Member were annexed to the GATT 1994 and the GATS through *procès-verbaux*, following acceptance of the WTO Agreement by that Member in December 1994.<sup>44</sup> Furthermore, five WTO Members that had gained contracting party status before 15 April 1994, but could not establish their WTO goods and services schedules for inclusion in the WTO Agreement, annexed their schedules to their accession protocols approved by the WTO General Council in an accelerated accession process.<sup>45</sup>

Members acceding to the WTO Agreement and not subject to the various special procedures mentioned above annexed their goods and services schedules to their corresponding accession protocols resulting from WTO accession negotiations. Upon entry into force of each accession protocol, the relevant acceding Member's goods and services schedules became an integral part of the GATT 1994 and the GATS, respectively.<sup>46</sup>

The Agreement on Trade Facilitation sets out the conditions of notification of Category A,<sup>47</sup> Category B, and Category C<sup>48</sup> commitments. Articles 17 and 18 of that Agreement establish additional procedures for the extension and implementation of Category B and Category C commitments. The three categories of commitments notified pursuant to the Agreement on Trade Facilitation are an integral part of that Agreement.<sup>49</sup>

Parties to the plurilateral Agreement on Trade in Civil Aircraft included their tariff concessions on civil aircraft in their goods schedules – either as annexed to the Marrakesh Protocol for participating original WTO Members, or as annexed when relevant to new WTO Members' accession protocols.

As regards government procurement, the original Parties to the 1994 Agreement on Government Procurement annexed their schedules to the text of that Agreement signed at Marrakesh on 15 April 1994. Certain other WTO Members acceded to the 1994 Agreement on Government Procurement at a later stage. The schedules of such new Parties were annexed to their instruments of accession as foreseen in Article XXIV:2 of the 1994 Agreement on Government Procurement. The schedules of all original and acceded Parties are an integral part of the 1994 Agreement on Government Procurement.<sup>50</sup> Parties' schedules to the amended Agreement on Government Procurement were annexed to the 2012 Protocol Amending the 1994 Agreement on Government Procurement, and entered into force together with that Protocol for each Party accepting the Protocol. Certain other WTO Members acceded to the amended Agreement on Government Procurement at a later stage, following the entry into force of the 2012 Protocol. The schedules of such new Parties<sup>51</sup> were annexed to their instruments of accession as foreseen in Article XXII:2 of the amended Agreement on Government Procurement. These schedules are an integral part of the amended Agreement on Government Procurement.<sup>52</sup>

*Changes to the WTO Agreement and to Members' goods, services and GPA schedules*

Article X of the WTO Agreement sets forth detailed rules on amending the WTO Agreement and the Multilateral Trade Agreements contained in its Annexes 1 to 3. As of the cut-off date of this publication, four multilateral amendments have been adopted pursuant to this Article: the 2005 Protocol Amending the TRIPS Agreement,<sup>53</sup> which entered into force on 23 January 2017;<sup>54</sup> the 2014 Protocol Amending the WTO Agreement to insert the Agreement on Trade Facilitation into Annex 1A of the WTO Agreement,<sup>55</sup> which entered into force on 22 February 2017;<sup>56</sup> the General Council decision amending the review periods set forth in paragraph C(ii) of the Trade Policy Review Mechanism as of 1 January 2019;<sup>57</sup> and the 2022 Protocol Amending the WTO Agreement to insert the Agreement on Fisheries Subsidies into Annex 1A of the WTO Agreement<sup>58</sup>, which is yet to enter into force upon receipt of the necessary acceptances from two thirds of the WTO Members required under paragraphs 3 and 7 of Article X of the WTO Agreement and paragraph 4 of that Protocol.

Amendments to Plurilateral Trade Agreements are governed by the provisions of the specific Plurilateral Trade Agreements and relevant amendment protocols.<sup>59</sup> Each Plurilateral Trade Agreement currently in force has been amended at least once since the entry into force of the WTO Agreement. The Annex to the Agreement on Trade in Civil Aircraft was amended for some Signatories to that Agreement by an amendment Protocol done at Geneva on 6 June 2001, which entered into force on 28 August 2002,<sup>60</sup> and subsequently through another amendment Protocol done at Geneva on 5 November 2015, which entered into force on 26 May 2017.<sup>61</sup> The 1994 Agreement on Government Procurement was amended by an amendment Protocol done at Geneva on 30 March 2012, which entered into force on 6 April 2014.<sup>62</sup> With the entry into force of this Protocol for the last Party to the 1994 Agreement on Government Procurement to accept it, on 1 January 2021 the Agreement on Government Procurement as amended by the Protocol has replaced the 1994 Agreement on Government Procurement in relation to all GPA Parties.<sup>63</sup>

In addition, numerous provisions in various WTO agreements foresee or mandate a review process<sup>64</sup> or negotiations<sup>65</sup> with a view to addressing additional issues or adjusting the relevant disciplines contained in such agreements.

Goods, services, and government procurement schedules have been modified and rectified using various procedures.

Formal effect to modifications and rectifications to specific Members' goods schedules is typically given by means of the Director-General, as WTO depositary, certifying the changes according to the 1980 Procedures for Modification and Rectification of Schedules of Tariff Concessions (1980 Procedures<sup>66</sup>). The 1980 Procedures govern rectifications of a purely formal character as well as

modifications resulting from action under various provisions of the GATT 1994, including Article XXVIII (Modification of Schedules). The 1980 Procedures have been used for certifying changes to goods schedules resulting from adjustments linked to amendments to the Harmonized System,<sup>67</sup> and from tariff reductions stemming from unilateral<sup>68</sup> or collective liberalization initiatives, such as the Information Technology Agreement,<sup>69</sup> the Expansion of the Information Technology Agreement,<sup>70</sup> the Nairobi Ministerial Decision on Export Competition,<sup>71</sup> and other sectoral initiatives.<sup>72</sup>

Modifications, rectifications and the inclusion of new or improved commitments in Members' services schedules are also typically effected through certification. Modifications of schedules subject to negotiation under Article XXI of the GATS follow a specific certification procedure adopted by the Council for Trade in Services.<sup>73</sup> Rectifications and the inclusion of new or improved commitments follow a distinct process.<sup>74</sup> The process for including improved commitments has been used for certifying changes to services schedules resulting from collective liberalization initiatives, such as the specific commitments on Basic Telecommunications<sup>75</sup>, and, more recently, disciplines on Services Domestic Regulation.<sup>76</sup> Besides these two certification procedures, four Protocols to the GATS, resulting from multilaterally mandated negotiations, have been used to introduce directly into Members' services schedules new or improved commitments on financial services, telecommunications services, and the movement of natural persons.<sup>77</sup>

Modifications and rectifications to the schedules of Parties to the 1994 Agreement on Government Procurement have also been made by means of certification, following relevant procedures under Article XXIV:6 of that Agreement. Modifications to the schedules of the amended Agreement on Government Procurement are also effected by certification, following the procedures set forth in Articles VI:3 and XIX of that amended Agreement.<sup>78</sup>

*Procès-verbaux* of rectification have been used for effecting rectifications of technical errors in, and corrections of, inconsistencies between different authentic language versions of, various WTO instruments, including the Marrakesh Final Act, the WTO Agreement and certain multilateral and plurilateral trade agreements and schedules annexed thereto, as well as certain amendment and accession protocols.

#### *Time-limited validity, termination, and withdrawal*

Three agreements originally annexed to the WTO Agreement<sup>79</sup> provided for a time-limited validity and have been terminated since 1995.<sup>80</sup> The multilateral Agreement on Textiles and Clothing contained in Annex 1A was terminated, in accordance with its Article 9, on 1 January 2005.<sup>81</sup> The plurilateral International Dairy Agreement and International Bovine Meat Agreement were terminated by the relevant plurilateral bodies as of 1 January 1998<sup>82</sup> and at the end of 1997,<sup>83</sup> respectively, and were also deleted from Annex 4 of the WTO Agreement by decisions of the

General Council.<sup>84</sup> Moreover, Article 12 of the Agreement on Fisheries Subsidies, adopted in 2022 and not yet in force, provides that if comprehensive disciplines are not adopted within four years of the entry into force of this Agreement, and unless otherwise decided by the General Council, this Agreement shall stand immediately terminated.

In addition, some agreements originally annexed to the WTO Agreement expressly provided for the expiry, after a certain period of time, of the effect of several provisions contained in those agreements. For instance:

- pursuant to Section A of Annex 5 (Special Treatment with respect to Paragraph 2 of Article 4) to the Agreement on Agriculture, Article 4.2 of the Agreement did not apply during a six-year implementation period commencing in 1995, with the possibility of extension;
- the "roll-over-relief" provision on the use of export subsidies under Article 9.2(b) of the Agreement on Agriculture applied in any of the second through fifth years of the six-year implementation period commencing in 1995;<sup>85</sup>
- the "Peace Clause" under Article 13 of the Agreement on Agriculture applied for a nine-year implementation period commencing in 1995;<sup>86</sup>
- Articles 6.1 and 8-9 of the SCM Agreement relating to non-actionable subsidies applied for a period of five years from the entry into force of the WTO Agreement;<sup>87</sup>
- pursuant to the Annex on Article II Exemptions to the GATS, the exemption of a Member from its obligations under paragraph 1 of Article II (Most-Favoured-Nation Treatment) of the GATS with respect to a particular measure terminates on the date provided for in the exemption.<sup>88</sup> It was further provided that, in principle, exemptions from Article II:1 of the GATS should not exceed a period of 10 years from the entry into force of the WTO Agreement, and that, in any event, such exemptions shall be subject to negotiation in subsequent trade liberalizing rounds<sup>89</sup>; and
- under Article X:3 of the GATS, the provisions of paragraph 2 of the same Article, on the negotiation and withdrawal of commitments with respect to emergency safeguard measures based on the principle of non-discrimination, shall cease to apply three years after the date of entry into force of the WTO Agreement.

Another category of instruments with time-limited validity were waiver decisions that had been granted under Article XXV of the GATT 1947 and were still in force on the date of entry into force of the WTO Agreement, as incorporated into the GATT 1994.<sup>90</sup> These waiver decisions were to terminate, unless extended, on the date of their expiry or two years from the date of entry into force of the WTO Agreement, whichever was earlier.<sup>91</sup>

The WTO Agreement also addresses the issue of withdrawal. Pursuant to Article XV of the WTO Agreement, withdrawals by any Member shall apply to both the WTO Agreement and the Multilateral Trade Agreements contained in its Annexes 1, 2 and 3,<sup>92</sup> whereas withdrawal from a Plurilateral Trade Agreement contained in Annex 4 shall be governed by the provisions of that agreement.<sup>93</sup> There have been no withdrawals under either the WTO Agreement or the Plurilateral Trade Agreements contained in its Annex 4.

#### *Endnotes*

<sup>1</sup> Before the creation of the WTO, the General Agreement on Tariffs and Trade 1947 (GATT 1947) set forth the legal framework governing multilateral trade. (See [814](#) for the GATT 1947 and related instruments in general, [55 UNTS 194](#) for the original version of the GATT 1947 in English and French, and [56 UNTS 1](#), [57 UNTS 1](#), [58 UNTS 1](#), [59 UNTS 1](#), [60 UNTS 1](#), [61 UNTS 1](#), [62 UNTS 1](#), [63 UNTS 1](#), [64 UNTS 1](#) for schedules of tariff concessions and related instruments as registered with the United Nations on 30 May 1950. See [814](#) and [55 UNTS 188](#) for the Final Act adopted at the conclusion of the second session of the Preparatory Committee of the United Nations Conference on Trade and Employment, signed at Geneva on 30 October 1947, and [814](#) and [55 UNTS 308](#) for the Protocol of Provisional Application of the General Agreement on Tariffs and Trade, signed at Geneva on 30 October 1947. For more information on the GATT 1947 and the legal instruments through which it was applied and rectified, amended or modified, see *GATT Status of Legal Instruments*, [GATT/LEG/1](#) and the [WTO Library](#). These sources also allow access to [GATT](#) and [WTO BISD](#) (Basic Instruments and Selected Documents) publications. Other GATT documents referenced in the present publication are available at [http://wto.org/english/docs\\_e/gattdocs\\_e.htm](http://wto.org/english/docs_e/gattdocs_e.htm) and in the [WTO Library](#). WTO documents referenced in the present publication are available at <https://docs.wto.org> and in the [WTO Library](#).)

To address the transition to the WTO as a new international organization and legal regime, on 8 December 1994 the Preparatory Committee for the WTO and the CONTRACTING PARTIES to the GATT 1947 adopted a series of decisions, including on the co-existence of the GATT 1947 and the WTO ([PC/9](#), [PC/10](#), [PC/11](#), [PC/12](#), [PC/13](#), [PC/14](#), [PC/15](#), [PC/16](#) ([L/7580](#), [L/7581](#), [L/7582](#), [L/7583](#), [L/7584](#), [L/7585](#), [L/7586](#), [L/7587](#))). In particular, the Preparatory Committee for the WTO and the CONTRACTING PARTIES to the GATT 1947 decided that "[t]he legal instruments through which the contracting parties apply the GATT 1947 are herewith terminated one year after the date of entry into force of the WTO Agreement." ([PC/12](#) ([L/7583](#))). Accordingly, the GATT 1947 and the legal instruments through which it was applied for nearly 50 years were terminated on 31 December 1995. Nonetheless, the GATT 1947 and certain legal instruments applied thereunder, such as certain protocols, certifications, decisions, and understandings, were incorporated by reference into the General Agreement on Tariffs and Trade 1994 (GATT 1994), contained in Annex 1 to the WTO Agreement. See paragraphs 1 and 2 of the GATT 1994 and endnote 10 below.

As provided in Article XXV:1 of the GATT 1947, wherever reference is made to the contracting parties to the GATT 1947 acting jointly, they are designated as the "CONTRACTING PARTIES". An individual government which accepted or provisionally applied the GATT 1947 is referred to as a "contracting party". When a reference is made to more than one contracting party, not acting jointly, they are designated as "contracting parties" ([E/PC/T/TAC/PV/12](#), pp. 2-3 and [E/PC/T/TAC/PV/25](#), pp. 2-3 and 11-12).

<sup>2</sup> Marrakesh Ministerial Declaration of 15 April 1994.

<sup>3</sup> Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations, signed at Marrakesh on 15 April 1994. The Final Act was rectified through a *procès-verbal* of rectification notified through [WT/Let/38](#). For the list of signatories to the Final Act, see [Let/1884](#). The results of the Uruguay Round, including the Marrakesh Ministerial Declaration, the Marrakesh Final Act and the ministerial decisions and declarations annexed thereto, as well as the WTO Agreement and its Annexes, were initially published in the publication: World Trade Organization, *The Legal Texts: The Results of the Uruguay Round of Multilateral Trade Negotiations* (Cambridge University Press: 1994, reprint 2012). That publication has been updated in two separate publications: (i) *The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes* (Cambridge University Press: 2017), which contains the Marrakesh Agreement and its Annexes; and

(ii) *WTO Ministerial Conferences: Key Outcomes* (Cambridge University Press: 2019), which contains the other results of the Uruguay Round.

<sup>4</sup> In particular, the annexes to the Marrakesh Final Act comprise the following 24 decisions adopted by the Uruguay Round Trade Negotiations Committee on either 15 December 1993 or 14 April 1994: (i) Decision on Measures in Favour of Least-Developed Countries; (ii) Decision on Notification Procedures; (iii) Decision on Measures Concerning the Possible Negative Effects of the Reform Programme on Least-Developed and Net Food-Importing Developing Countries; (iv) Decision on Notification of First Integration under Article 2.6 of the Agreement on Textiles and Clothing; (v) Decision on Proposed Understanding on WTO-ISO Standards Information System; (vi) Decision on Review of the ISO/IEC Information Centre Publication; (vii) Decision on Anti-Circumvention; (viii) Decision on Review of Article 17.6 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994; (ix) Decision Regarding Cases Where Customs Administrations Have Reasons to Doubt the Truth or Accuracy of the Declared Value; (x) Decision on Texts Relating to Minimum Values and Imports by Sole Agents, Sole Distributors and Sole Concessionaires; (xi) Decision on Institutional Arrangements for the General Agreement on Trade in Services; (xii) Decision on Certain Dispute Settlement Procedures for the General Agreement on Trade in Services; (xiii) Decision on Trade in Services and the Environment; (xiv) Decision on Negotiations on Movement of Natural Persons; (xv) Decision on Financial Services; (xvi) Decision on Negotiations on Maritime Transport Services; (xvii) Decision on Negotiations on Basic Telecommunications; (xviii) Decision on Professional Services; (xix) Decision on Accession to the Agreement on Government Procurement; (xx) Decision on the Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes; (xxi) Decision on the Acceptance of and Accession to the Agreement Establishing the World Trade Organization; (xxii) Decision on Trade and Environment; (xxiii) Organizational and Financial Consequences Flowing from Implementation of the Agreement Establishing the World Trade Organization; and (xxiv) Decision on the Establishment of the Preparatory Committee for the World Trade Organization.

In addition, the following three declarations adopted by the Uruguay Round Trade Negotiations Committee on 15 December 1993 were annexed to the Marrakesh Final Act: (i) Declaration on the Contribution of the World Trade Organization to Achieving Greater Coherence in Global Economic Policymaking; (ii) Declaration on the Relationship of the World Trade Organization with the International Monetary Fund; and (iii) Declaration on Dispute Settlement Pursuant to the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 or Part V of the Agreement on Subsidies and Countervailing Measures.

<sup>5</sup> Articles XIV:1 and XI of the WTO Agreement.

<sup>6</sup> See Article XIV:1 of the WTO Agreement; the Final Act Embodying the Results of the Uruguay Round of Multilateral Trade Negotiations, paragraph 3; [PC/M/10](#), paragraphs 4-5; [PC/M/11](#), item F; [PC/5](#); and [WT/Let/1](#). However, the 1994 Agreement on Government Procurement did not enter into force until 1 January 1996. Article XXIV:1 of the 1994 Agreement on Government Procurement ([WT/Let/2](#)).

<sup>7</sup> The WTO Agreement is authentic in English, French, and Spanish. See the final clauses of the WTO Agreement. As regards the Agreement on Trade in Civil Aircraft, at its meeting on 25 March 1987, the Committee on Trade in Civil Aircraft decided that the text of that Agreement in Spanish as reproduced in document [AIR/61/Rev.1](#) would be equally authentic ([AIR/63](#)).

<sup>8</sup> Articles II:2-II:3 of the WTO Agreement.

<sup>9</sup> The Multilateral Agreements on Trade in Goods in Annex 1A are: (i) the GATT 1994; (ii) the Agreement on Agriculture; (iii) the Agreement on the Application of Sanitary and Phytosanitary Measures; (iv) the Agreement on Textiles and Clothing; (v) the Agreement on Technical Barriers to Trade; (vi) the Agreement on Trade-Related Investment Measures; (vii) the Agreement on the Implementation of Article VI of the GATT 1994 (Anti-Dumping Agreement); (viii) the Agreement on the Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation); (ix) the Agreement on Preshipment Inspection; (x) the Agreement on Rules of Origin; (xi) the Agreement on Import Licensing Procedures; (xii) the Agreement on Subsidies and Countervailing Measures; (xiii) the Agreement on Safeguards; and (xiv) the Agreement on Trade Facilitation. In accordance with its Article 9, the Agreement on Textiles and Clothing was terminated on 1 January 2005 ([G/TMB/R/116](#)). Upon the entry into force of the Agreement on Fisheries Subsidies, Annex 1A will comprise 14 agreements.

<sup>10</sup> According to paragraph 1 of the GATT 1994:

"1. The General Agreement on Tariffs and Trade 1994 ('GATT 1994') shall consist of:

- (a) the provisions in the General Agreement on Tariffs and Trade, dated 30 October 1947, annexed to the Final Act Adopted at the Conclusion of the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment (excluding the Protocol of Provisional Application), as rectified, amended or modified by the terms of legal instruments which have entered into force before the date of entry into force of the WTO Agreement;
- (b) the provisions of the legal instruments set forth below that have entered into force under the GATT 1947 before the date of entry into force of the WTO Agreement:
  - (i) protocols and certifications relating to tariff concessions;
  - (ii) protocols of accession (excluding the provisions (a) concerning provisional application and withdrawal of provisional application and (b) providing that Part II of GATT 1947 shall be applied provisionally to the fullest extent not inconsistent with legislation existing on the date of the Protocol);
  - (iii) decisions on waivers granted under Article XXV of GATT 1947 and still in force on the date of entry into force of the WTO Agreement;
  - (iv) other decisions of the CONTRACTING PARTIES to GATT 1947;
- (c) the Understandings set forth below:
  - (i) Understanding on the Interpretation of Article II:1(b) of the General Agreement on Tariffs and Trade 1994;
  - (ii) Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994;
  - (iii) Understanding on Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994;
  - (iv) Understanding on the Interpretation of Article XXIV of the General Agreement on Tariffs and Trade 1994;
  - (v) Understanding in Respect of Waivers of Obligations under the General Agreement on Tariffs and Trade 1994;
  - (vi) Understanding on the Interpretation of Article XXVIII of the General Agreement on Tariffs and Trade 1994;
 and
- (d) the Marrakesh Protocol to GATT 1994."

See also the Explanatory Notes in paragraph 2(a) and (b) of the GATT 1994, which explain the intended meaning of certain terms, such as "contacting parties", "CONTRACTING PARTIES" and "Executive Secretary" in the GATT 1994 context.

<sup>11</sup> General Agreement on Trade in Services (GATS), contained in Annex 1B to the WTO Agreement.

<sup>12</sup> Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement), contained in Annex 1C. The TRIPS Agreement establishes standards of protection as well as rules on administration and enforcement of intellectual property rights. The TRIPS Agreement also incorporates by reference significant elements of certain pre-existing multilateral intellectual property agreements administered by the UN specialized agency for intellectual property, the World Intellectual Property Organization (WIPO). These WIPO agreements are: the "Paris Convention (1967)"; the "Berne Convention (1971)"; the "Rome Convention" of 1961; and the "IPIC Treaty" of 1989. More specifically, footnote 2 to Article 1.3 of the TRIPS Agreement explains, "[i]n this Agreement, 'Paris Convention' refers to the Paris Convention for the Protection of Industrial Property; 'Paris Convention (1967)' refers to the Stockholm Act of this Convention of 14 July 1967. 'Berne Convention' refers to the Berne Convention for the Protection of Literary and Artistic Works; 'Berne Convention (1971)' refers to the Paris Act of this Convention of 24 July 1971. 'Rome Convention' refers to the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, adopted at Rome on 26 October 1961. 'Treaty on Intellectual Property in Respect of Integrated Circuits' (IPIC Treaty) refers to the Treaty on Intellectual Property in Respect of Integrated Circuits, adopted at Washington on 26 May 1989. 'WTO Agreement' refers to the Agreement Establishing the WTO." See [https://www.wto.org/english/tratop\\_e/trips\\_e/intel4\\_e.htm](https://www.wto.org/english/tratop_e/trips_e/intel4_e.htm) and <http://www.wipo.int/treaties/index.html>.

<sup>13</sup> Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU), included in Annex 2 to the WTO Agreement.

<sup>14</sup> Trade Policy Review Mechanism, included in Annex 3 to the WTO Agreement.

<sup>15</sup> Article II:2 of the WTO Agreement. See also Appellate Body Reports, *China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum*, [WT/DS431/AB/R / WT/DS432/AB/R / WT/DS433/AB/R](#), adopted 29 August 2014, section 5.1.3.

<sup>16</sup> Article II:3 of the WTO Agreement. Annex 4 to the WTO Agreement initially included four plurilateral trade agreements: (i) the Agreement on Trade in Civil Aircraft; (ii) the Agreement on Government Procurement; (iii) the International Dairy Agreement; and (iv) the International Bovine Meat Agreement. The International Dairy Agreement and the International Bovine Meat Agreement were terminated at the end of 1997 ([IDA/8](#) and [WT/L/251](#), and [IMA/8](#) and [WT/L/252](#), respectively).

<sup>17</sup> The Agreement on Trade in Civil Aircraft was done at Geneva on 12 April 1979 at the end of the Tokyo Round of multilateral trade negotiations (GATT BISD 26S/162). It entered into force on 1 January 1980 (GATT BISD 26S/168). This Agreement, as subsequently modified, rectified or amended, was included in Annex 4 of the WTO Agreement signed on 15 April 1994. For the legal status of this Agreement as of December 1993, see [GATT – Status of Legal Instruments. 15/1993 Supplement \(Geneva, 1993\)](#), pp. 16—6.1-12.

<sup>18</sup> Article II:3 of the WTO Agreement.

<sup>19</sup> Paragraphs 4 and 5 of Annex III to the Agreement on Customs Valuation.

<sup>20</sup> For detailed information on the status of the reservations made in respect of the Agreement on Customs Valuation, see the WTO Analytical Index section on practice under Annex III of the Agreement on Customs Valuation, available at: [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/ai17\\_e.htm](https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm).

<sup>21</sup> Article XXII:3 of the amended Agreement on Government Procurement provides that no "Party may enter a reservation in respect of any provision of this Agreement." Likewise, Article XXIV:4 of the 1994 Agreement on Government Procurement, which has been replaced by the amended Agreement on Government Procurement as of 1 January 2021, provided that reservations "may not be entered in respect of any of the provisions in this Agreement".

<sup>22</sup> The type of limitation described in this publication as "delayed application or implementation" covers situations where, by virtue of a treaty notification pursuant to a specific provision, certain Members delayed the applicability, in their regard, of a specific provision in the WTO Agreement or its Annexes. It does not refer to transitional periods and other time-limited flexibilities set forth in specific provisions of the WTO Agreement and its Annexes for the purpose of special and differential treatment applicable to relevant Members without a notification in a treaty instrument on their part. In regard to the latter, see [WT/COMTD/W/77/Rev.1](#), paragraph 13 and the sections of the following documents dealing with time-limited transition periods for developing and least-developed countries: [WT/COMTD/W/239](#), [WT/COMTD/W/135](#).

<sup>23</sup> Footnote 5 of the Agreement on Import Licensing Procedures, which refers to the obligations contained in Articles 2:2(a)(i) and 2:2(a)(ii) of the Agreement on Import Licensing Procedures.

<sup>24</sup> Article 20 of the Agreement on Customs Valuation.

<sup>25</sup> For detailed information on the status of the requests for delayed application, see the WTO Analytical Index section on practice under Article 2 of the Agreement on Import Licensing Procedures and Article 20 of the Agreement on Customs Valuation, respectively, available at: [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/ai17\\_e.htm](https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm).

<sup>26</sup> An updated list of the Category A, Category B, and Category C notifications can be consulted through the Trade Facilitation Agreement Facility's website, available at: <http://www.tfafacility.org/notifications>.

<sup>27</sup> This period has been regularly extended. See the most recent extension contained in [WT/MIN\(22\)/26](#) / [WT/L/1137](#).

<sup>28</sup> The Protocol amending the WTO Agreement to insert the Trade Facilitation Agreement into Annex 1A entered into force on 22 February 2017, see [WT/Let/1241](#).

<sup>29</sup> The Agreement on Fisheries Subsidies has not yet entered into force as the Protocol Amending the WTO Agreement inserting it into Annex 1A has yet to receive the necessary acceptances from two third of the WTO members required under paragraph 3 and 7 of Article X of the WTO Agreement.

<sup>30</sup> Article XIII of the WTO Agreement provides that the WTO Agreement and its Annexes 1 and 2 shall not apply between two Members, if either of such Members, at the time either became a Member, did not consent to such application.

<sup>31</sup> Article 9.7.1 of the Agreement on Trade in Civil Aircraft provides that such agreement shall not apply between any two Signatories if either of the Signatories, at the time either accepts or accedes to the agreement, does not consent to such application.

<sup>32</sup> Article XXII:14 of the amended Agreement on Government Procurement provides that the agreement shall not apply between any two Parties where either Party, at the time either Party accepts or accedes to the agreement, does not consent to such application. See also Article XXIV:11 of the 1994 Agreement on Government Procurement.

<sup>33</sup> At the cut-off date of this publication, two invocations of non-application declarations made pursuant to Article XIII of the Marrakesh Agreement remained in force: Türkiye in respect of Armenia ([WT/L/501](#) and [WT/L/506](#)) and the United States of America in respect of Tajikistan ([WT/L/871](#) and [WT/L/872](#)). The remaining ten invocations of non-application declarations have been withdrawn. For a complete list of Members that have invoked Article XIII since 1994, see the section of the WTO Analytical Index concerning practice under Article XIII of the Marrakesh Agreement, available at: [https://www.wto.org/english/res\\_e/publications\\_e/ai17\\_e/ai17\\_e.htm](https://www.wto.org/english/res_e/publications_e/ai17_e/ai17_e.htm).

At the cut-off date of this publication, one invocation of Article 9.7.1 of the Agreement on Trade in Civil Aircraft had been made, by the United States of America in respect of Romania ([Let/1153](#)).

At the cut-off date of this publication, no Party to the 1994 Agreement on Government Procurement or the amended Agreement on Government Procurement had invoked the non-application of either agreement in respect of another Party.

<sup>34</sup> Article II:7 of the GATT 1994.

<sup>35</sup> Article XX:3 of the GATS.

<sup>36</sup> Articles 15, 16.5, 24.10, and 24.11 of the Agreement on Trade Facilitation.

<sup>37</sup> Article XXIV:12 of the 1994 Agreement on Government Procurement and Article XXII:15 of the amended Agreement on Government Procurement.

<sup>38</sup> According to the Marrakesh Protocol, "[t]he schedule annexed to th[at] Protocol relating to a Member shall become a Schedule to GATT 1994 relating to that Member on the day on which the WTO Agreement enters into force for that Member." Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994, paragraph 1.

<sup>39</sup> [WT/L/70](#). At its session of 13 and 15 December 1995, the General Council approved the goods and services schedules of the Solomon Islands, beyond the 15 April 1995 deadline set out in the Marrakesh Decision in Favour of Least-Developed Countries ([WT/GC/M/9](#)).

<sup>40</sup> Angola, Botswana, Burkina Faso, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mozambique, Rwanda, Sierra Leone, Solomon Islands, Togo, and Zaire (currently the Democratic Republic of the Congo).

<sup>41</sup> Angola, Botswana, Burundi, Central African Republic, Chad, Djibouti, the Gambia, Guinea, Guinea-Bissau, Haiti, Lesotho, Malawi, Maldives, Mali, Mauritania, Rwanda, Sierra Leone, Solomon Islands, Togo, and Zaire (currently the Democratic Republic of the Congo).

<sup>42</sup> Marrakesh Protocol, paragraph 1.

<sup>43</sup> Through a *procès-verbal* done at Geneva on 21 December 1995, the goods schedules of the 21 least-developed country Members mentioned in endnote 40 above were annexed to the Marrakesh Protocol ([WT/Let/79](#), [WTO BISD 1996, Vol. 2/7-8](#), and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below). Further, through a *procès-verbal* done at Geneva on 20 December 1995, the services schedules of the 20 least-developed country Members mentioned in endnote 41 above were annexed to the authentic text of the GATS ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

<sup>44</sup> Paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement established that any State or separate customs territory which became a contracting party to the GATT 1947 between 15 April 1994 and the date of entry into force of the WTO Agreement might submit its schedules to the GATT 1994 and the GATS for examination and approval of the Preparatory Committee for the WTO. Pursuant to this procedure, Slovenia presented its goods and services schedules. Following approval by the Preparatory Committee ([PC/M/11](#)), Slovenia's goods schedule was annexed to the Marrakesh Protocol by a *procès-verbal* done at Geneva on 1 February 1996, and Slovenia's schedule of specific commitments concerning services was annexed to the GATS by a separate *procès-verbal* done at Geneva on 1 February 1996 ([WT/Let/81](#), [WTO BISD 1996, Vol. 2/9-11](#) and see under "Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994" below and under "General Agreement on Trade in Services" below).

<sup>45</sup> Paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement established that those signatories of the Marrakesh Final Act that became contracting parties under Article XXVI:5(c) of the GATT 1947 before 15 April 1994 and that were not in a position to establish a schedule to the GATT 1994 and the GATS for inclusion in the Marrakesh Final Act might submit those schedules for examination and approval by the Preparatory Committee for the WTO. Following entry into force of the WTO Agreement, the WTO General Council decided that these GATT 1947 contracting parties would have until 31 March 1995 to submit to the General Council the negotiated schedules to the

GATT 1994 and the GATS, and that the General Council's approval of these schedules shall be deemed to be the approval of their terms of accession pursuant to Article XII:2 of the WTO Agreement ([WT/L/30](#)). The accession protocols of the following Members were adopted and entered into force pursuant to this exceptional procedure: Grenada ([WT/L/96-97](#), [WT/Let/59](#)), Papua New Guinea ([WT/L/98-99](#), [WT/Let/84](#)), Qatar ([WT/L/100-101](#), [WT/Let/46](#)), Saint Kitts and Nevis ([WT/L/94-95](#), [WT/Let/58](#)), and the United Arab Emirates ([WT/L/128-129](#), [WT/Let/70](#), and [WT/Let/75](#)).

<sup>46</sup> According to the standard language of accession protocols, such protocols are an integral part of the WTO Agreement. See Appellate Body Reports, *China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum*, [WT/DS431/AB/R / WT/DS432/AB/R / WT/DS433/AB/R](#), adopted 29 August 2014, DSR 2014:III, p. 805, section 5.1.3.

<sup>47</sup> Article 15 of the Agreement on Trade Facilitation.

<sup>48</sup> Article 16 of the Agreement on Trade Facilitation.

<sup>49</sup> Articles 24.10 and 24.11 of the Agreement on Trade Facilitation. These notifications are not reproduced in this volume. An updated list of the Category A, Category B, and Category C notifications can be consulted through the Trade Facilitation Agreement Facility's website, available at: <http://www.tfafacility.org/notifications>.

<sup>50</sup> Article XXIV:12 of the 1994 Agreement on Government Procurement. Upon each enlargement of the European Union following the entry into force of the 1994 Agreement on Government Procurement in 1996, the relevant new EU member States did not formally accede to the 1994 Agreement on Government Procurement pursuant to the latter's Article XXIV:2. Instead, the European Union's schedule was modified pursuant to Article XXIV:6 of the 1994 Agreement on Government Procurement to add the relevant new EU member States' government procurement commitments (EU-25 (2004): [GPA/78](#); EU-27 (2007): [GPA/90](#); and EU-28 (2013): [GPA/118](#)).

<sup>51</sup> In addition, some decisions on accession to the Agreement on Government Procurement contain terms that entail consequential changes to the GPA schedules of certain existing Parties in regard to the acceding Party.

<sup>52</sup> Article XXII:15 of the amended Agreement on Government Procurement.

<sup>53</sup> [WT/L/641](#).

<sup>54</sup> [WT/Let/1236](#).

<sup>55</sup> [WT/L/940](#).

<sup>56</sup> [WT/Let/1241](#).

<sup>57</sup> Pursuant to the General Council Decision of 26 July 2017, this amendment took effect for all WTO Members on 1 January 2019 ([WT/L/1014](#)).

<sup>58</sup> See [WT/MIN\(22\)/33](#) / [WT/L/1144](#).

<sup>59</sup> Article X:10 of the WTO Agreement, Article 9.5.1 of the Agreement on Trade in Civil Aircraft, Protocol (2001) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/4](#)), Protocol (2015) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/9](#)), Article XXIV:9 of the 1994 Agreement on Government Procurement, and Protocol Amending the 1994 Agreement on Government Procurement ([GPA/113](#)).

<sup>60</sup> Protocol (2001) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/4](#)). See also [WT/Let/427](#).

<sup>61</sup> Protocol (2015) Amending the Annex to the Agreement on Trade in Civil Aircraft ([TCA/9](#)). See also [WT/Let/1253](#).

<sup>62</sup> [GPA/113](#). See also [WT/Let/936](#).

<sup>63</sup> [WT/Let/1497](#). See also [WT/Let/1503](#).

<sup>64</sup> See, for instance, paragraph 1 of the Understanding on Article XXVIII of the GATT 1994; Article 18 of the Agreement on Agriculture; Article 12.7 of the SPS Agreement; Article 15.4 of the TBT Agreement; Article 9 of the TRIMs Agreement; Article 6 of the Agreement on Pre-shipment Inspection; Article 6.2-3 and 9.4 of the Agreement on Rules of Origin; Article XII:6 of the GATS; Article 31 and footnote 25 to Article 8.2 of the SCM Agreement; Articles 27.3(b) and 71 of the TRIPS Agreement; Article 8.3 of the Agreement on Trade in Civil Aircraft; and Article XXII:9 of the amended Agreement on Government Procurement, as well as Article 9.4 of the Agreement on Fisheries Subsidies (not yet in force). For a compilation of the provisions for review, future work or negotiations in the WTO Agreement and related decisions and declarations, see [WT/L/271](#) of 7 May 1998.

In addition, the Ministerial Decision on Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes, adopted by the Uruguay Round Trade Negotiations Committee on 15 December

1993, "[i]nvoke[d] the Ministerial Conference to complete a full review of dispute settlement rules and procedures under the World Trade Organization within four years after the entry into force of the Agreement Establishing the World Trade Organization, and to take a decision on the occasion of its first meeting after the completion of the review, whether to continue, modify or terminate such dispute settlement rules and procedures." No specific decision was adopted by the WTO Ministerial Conference in accordance with this mandate within that four-year period.

<sup>65</sup> See, for instance, Article III:2 WTO Agreement; Article XXVIII bis of the GATT 1994; Article 20 of the Agreement on Agriculture; Article 9.4 of the Agreement on Rules of Origin; Articles X:1, XIII:2, XV, XVIII and XIX of the GATS; paragraph 6 of the Annex on Article II Exemptions to the GATS; the Annex on Negotiations on Maritime Transport Services and Annex on Negotiations on Basic Telecommunications to the GATS; Article 23.4 of the TRIPS Agreement; Article 8.3 of the Agreement on Trade in Civil Aircraft; and Article XXII:7-8 of the amended Agreement on Government Procurement. See also the reference to the adoption of comprehensive disciplines under Article 12 the Agreement on Fisheries Subsidies (not yet in force). For a compilation of the provisions for review, future work or negotiations in the WTO Agreement and related decisions and declarations, see [WT/L/271](#) of 7 May 1998.

<sup>66</sup> [L/4962](#), GATT BISD 27S/25-26. See also paragraph 1(b)(iv) of the GATT 1994. Periodically updated information on the situation of WTO Members' goods schedules is available in the latest revision of document G/MA/W/23 (currently [G/MA/W/23/Rev.14](#)).

<sup>67</sup> For certification of adjustments linked to amendments to the Harmonized System, see, e.g. [WT/Let/340](#) and [WT/Let/489](#).

<sup>68</sup> Examples of tariff reductions stemming from unilateral liberalization initiatives include autonomous improvements in concessions and modifications pursuant to Annex 5 of the Agreement on Agriculture. Examples of autonomous improvements in concessions are available in [WT/Let/171](#) and [WT/Let/502](#). For examples of modifications pursuant to Annex 5 of the Agreement on Agriculture, see [WT/Let/562](#) and [WT/Let/882](#).

<sup>69</sup> Ministerial Declaration on Trade in Information Technology Products ([WT/MIN\(96\)/16](#)). See also Singapore Ministerial Declaration ([WT/MIN\(96\)/DEC](#)), paragraph 18.

<sup>70</sup> Ministerial Declaration on the Expansion of Trade in Information Technology Products ([WT/MIN\(15\)/25](#)).

<sup>71</sup> Nairobi Ministerial Declaration ([WT/MIN\(15\)/DEC](#)). See also Ministerial Decision on Export Competition ([WT/MIN\(15\)/45 / WT/L/980](#)).

<sup>72</sup> Examples of tariff reductions stemming from sectoral initiatives include revisions and additions to the product coverage of the Pharmaceutical Understanding, and bilateral sectoral negotiations (e.g. distilled spirits). For revisions of the Pharmaceutical Understanding, see [G/MA/W/10](#), [G/MA/W/18](#), [G/MA/W/85](#) and [G/MA/W/102](#), as well as resulting certifications of modifications, e.g. [WT/Let/270](#) and [WT/Let/272](#). For distilled spirits, see [WT/Let/178](#) and [WT/Let/182](#).

<sup>73</sup> [S/L/80](#). Periodically updated information on the situation of WTO Members' services schedules of commitments and lists of Article II exemptions is available at: [https://www.wto.org/english/tratop\\_e/serv\\_e/serv\\_commitments\\_e.htm](https://www.wto.org/english/tratop_e/serv_e/serv_commitments_e.htm).

<sup>74</sup> [S/L/84](#). In addition, on 5 June 2002, the Council for Trade in Services adopted procedures for the certification of terminations, reductions, and rectifications of exemptions to the most-favoured-nation obligation contained in Article II of the GATS that Members included in their services schedules ([S/L/105](#) and [S/L/106](#)).

<sup>75</sup> A group of Members improved their schedules of specific commitments regarding Basic Telecommunications pursuant to the procedures set out in [S/L/84](#) (see [WT/Let/193](#), [WT/Let/423](#), and [WT/Let/432](#)).

<sup>76</sup> See for instance, the Declaration on the Conclusion of Negotiations on Services Domestic Regulation, dated 2 December 2021, ([WT/L/1129](#)), para. 5. Accordingly, a group of Members submitted improvements to their services schedules which were certified following the submission of objections, the update of the proposed improvements, and the subsequent withdrawal of the objections (see, e.g. [WT/Let/1667](#) to [WT/Let/1688](#)).

<sup>77</sup> [S/L/11](#) (Second Protocol, on financial services); [S/L/12](#) (Third Protocol, on movement of natural persons); [S/L/20](#) (Fourth Protocol, on basic telecommunications); and [S/L/45](#) (Fifth Protocol, on financial services).

<sup>78</sup> See also the Decision on Arbitration Procedures pursuant to Article XIX:8 of the Revised GPA adopted by the Committee on Government Procurement on 22 June 2016. ([GPA/139](#)). Periodically updated information on the situation of GPA Parties' schedules is available at: [https://www.wto.org/english/tratop\\_e/gproc\\_e/gp\\_app\\_agree\\_e.htm](https://www.wto.org/english/tratop_e/gproc_e/gp_app_agree_e.htm).

<sup>79</sup> The Agreement on Textiles and Clothing in Annex 1A, and the International Dairy Agreement and the International Bovine Meat Agreement in Annex 4 of the WTO Agreement.

<sup>80</sup> In addition, the Ministerial Decision on Application and Review of the Understanding on Rules and Procedures Governing the Settlement of Disputes, adopted by the Uruguay Round Trade Negotiations Committee on 15 December 1993, "[i]nvi[te]d] the Ministerial Conference to complete a full review of dispute settlement rules and procedures under the World Trade Organization within four years after the entry into force of the Agreement Establishing the World Trade Organization, and to take a decision on the occasion of its first meeting after the completion of the review, whether to continue, modify or terminate such dispute settlement rules and procedures." No specific decision was adopted by the WTO Ministerial Conference in accordance with this mandate within that four-year period.

<sup>81</sup> See [G/TMB/R/116](#).

<sup>82</sup> See [IDA/8](#).

<sup>83</sup> See [IMA/8](#).

<sup>84</sup> See [WT/L/251](#) and [WT/L/252](#). These plurilateral decisions referred to the limited validity clauses of the relevant plurilateral Agreement. See [IDA/8](#), referencing as its legal basis, Article VIII:3 of the International Dairy Agreement, entitled "Validity", according to which "[t]his Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise." See also [IMA/8](#), referencing, as its legal basis Article VI:3 of the International Bovine Meat Agreement, entitled "Validity", according to which "[t]his Agreement shall remain in force for three years. The duration of this Agreement shall be extended for further periods of three years at a time, unless the Council, at least eighty days prior to each date of expiry, decides otherwise."

<sup>85</sup> See Article 1(f) of the Agreement on Agriculture.

<sup>86</sup> See Article 1(f) of the Agreement on Agriculture.

<sup>87</sup> See Article 31 of the SCM Agreement. See also [G/L/408](#), paragraph 12.

<sup>88</sup> See GATS, Annex on Article II Exemptions, paragraph 5.

<sup>89</sup> See GATS, Annex on Article II Exemptions, paragraph 6.

<sup>90</sup> See paragraph 1(b)(iii) of the GATT 1994. See also [WT/L/3](#) and [WT/L/3/Corr.1](#).

<sup>91</sup> See Understanding in Respect of Waivers of Obligations under the General Agreement on Tariffs and Trade 1994, paragraph. 2.

<sup>92</sup> Article XV:1 of the WTO Agreement. See also Article II:2 of the WTO Agreement.

<sup>93</sup> Article XV:2 of the WTO Agreement. See Article 9.6.1 of the Agreement on Trade in Civil Aircraft, Article XXIV:10 of the 1994 Agreement on Government Procurement and Article XXII:12-13 of the amended Agreement on Government Procurement.